

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421</b> <b>PHONE:02838-271426/271423 FAX:02838-271425</b> <b>Email: adj-mundra@gov.in</b></p>	
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**DIN:- 20260271MO0000444F4D**

Show Cause Notice No.: 51/2025-26/COMM/N.S./Adjn/MCH

### SHOW CAUSE NOTICE

[Issued under Section 28(4) read with 124 of the Customs Act, 1962]

A specific intelligence was gathered by Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad that **M/s. MNM Solar** situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395 009 holding IEC No. ABPPT7141R (hereinafter referred to as “*the importer*”: for sake of brevity), is engaged in the import of Solar Panel/Modules, Solar Cells and Solar Aluminium Frames (hereby after referred as “the said imported goods” for sake of brevity) from M/s. Majestic Star Aluminium Extrusion Co. LLC and M/s. Magnus Green Solar Panels Manufacturing LLC both based in Dubai (UAE) with declaration that the imported goods are originated from UAE, whereas the said imported goods have actually originated from China and they were routed through UAE, to avail preferential duty exemption benefit granted under Notification No. 22/2022 – Customs dated 30.04.2022 read with the India-UAE Comprehensive Economic Partnership Agreement (CEPA). The intelligence further suggested that the buyers of the imported goods viz. Solar Panel/Modules, Solar Cells and Solar Aluminium Frames were in direct contact with overseas supplier M/s. Majestic Star Aluminium Extrusion Co. LLC and M/s. Magnus Green Solar Panels Manufacturing LLC and they were directly indulged in the duty evasion.

**2.** Intelligence further suggested that the same modus is being adopted by M/s. Ganesh Green Bharat Limited situated at S.G. Business Hub, G-201, near Gota Cross Road, S.G. Highway Gota, Ahmedabad – 382470 holding IEC No. AAHCG8424A (hereinafter referred as “*M/s. Ganesh Green*” for sake of brevity) and they are importing Solar Modules from M/s. Magnus Green Solar Panels Manufacturing LLC, UAE with declaration that the imported goods are originating from UAE, whereas the said imported goods were actually of Chinese Origin and were being routed through UAE to avail inadmissible preferential duty exemption benefit under Notification No. 22/2022 – Customs dated 30.04.2022. M/s. Ganesh Green Bharat Limited also procured the imported solar panel/modules imported by M/s. MNM Solar, Surat.

Acting on the intelligence, searches were conducted at the factory/office premises of the importer, M/s. Ganesh Green and buyers and subsequent buyers of the imported goods viz. Solar Panel/Modules, Solar Cells and Solar Aluminium Frames.

### **3. SEARCHES AND RESUME OF DOCUMENTS:**

**3.1** Search was conducted at the office premises of M/s. MNM Solar situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat and at Shop No. 4 Malhar Flats, Behind GAIL Tower, Tadwadi, Surat under Panchnama dated 25.07.2025 (**RUD-1**) and during the search proceeding at that premises, Shri Manharlal Gatulal Tailor, Proprietor of M/s. MNM Solar informed that he alone looks after the work related to the firm and his firm is involved in trading of Solar Panels/Components which are imported from different countries such as China, Dubai etc. and Miss Babita Niranjan Das looks after the accounts of MNM Solar. Shri Manharlal Gatulal Tailor informed that there were no documents related to M/s. MNM Solar available at the said premises. During the search of the said premises, it was noticed that the premises is empty and no incriminating documents were recovered related to the said enquiry at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat. During the Panchnama proceeding, Shri Manharlal Gatulal Tailor informed that that he has been practicing as a Tax Consultant from last 35 years wherein he engaged in filing Income Tax Returns with accounting and he has client base of 137 persons/firms other than 7 GST filers.

**3.1.1** During the Panchnama proceeding at the office premises at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat on 25.07.2025, Shri Manharlal Gatulal Tailor informed that he has another office at Shop no. 4, Malhar Flats, Behind Gail Tower, Tadwadi, Surat and accordingly search was conducted the said premises under continuous Panchnama dated 25.07.2025. During the search under Panchnama documents were recovered in relation to import and further sale by M/s. MNM Solar.

### **4. Searches at premises of buyers and subsequent buyers of M/s. MNM Solar**

**4.1** Search was conducted at the office premises of M/s Mecpower Solutions Limited situated at 4th Floor, 402-403, Arya's Landmark, Sevasi Canal Road, Vadodara, Gujarat-390021 under Panchnama dated 25.07.2025 (**RUD 2**) and during the search proceeding at that premises, Shri Manoj N Shah, Director of M/s Mecpower Solutions Limited informed that they are aware about the firm M/s MNM Solar as they have been purchasing the imported solar parts i.e. Aluminum Frame and solar cell from them and further sold to M/s Navitas Solar Private Limited. Shri Manoj N. Shah informed that a person viz. Shri Siddharth, having mobile number 9328338892, coordinated with them on behalf of both the firm namely M/s MNM Solar (seller) and M/s Navitas Solar Private Limited (buyer). Shri Manoj Shah informed that Shri Siddharth provided the invoice and the corresponding e-way bill to Ms. Shivani, Head of the Accounts Department, for the sale of imported goods from M/s MNM Solar to their firm, and as per the details received, Ms. Shivani prepared the invoice and e-way bill for the onward sale of those imported goods from their firm to M/s Navitas Solar Private Limited. Ms Shivani informed that as per rate calculation forwarded by Shri Siddharth, she prepares the invoice for sale of the purchased goods from M/s MNM Solar. Shri Manoj Shah informed

that the imported goods were directly transported from Mundra Port to the premises of M/s Navitas Solar Private Limited. Shri Manoj N. Shah informed that they receive payments from M/s Navitas Solar Private Limited and thereafter the said payments were transferred to the account of M/s MNM Solar as per the directions of Shri Siddharth. Shri Manoj N. Shah further informed that they only issued invoices for the purchase but the said imported goods were meant for M/s Navitas Solar Private Limited. Shri Manoj N. Shah also informed that the said solar parts, i.e., aluminum frames and solar cells, purchased from M/s MNM Solar were of Chinese origin. During the Panchnama proceeding, M/s. Manoj N. Shah, Director of M/s. Mecpower Solutions Limited had admitted the fact that all the imported goods purchased from M/s. MNM Solar were directly sold to M/s. Navitas Solar Private Limited, as per the directions of Shri Siddharth, a key person of M/s. Navitas Solar Private Limited and the goods were directly delivered from Mundra Port to the premises of M/s. Navitas Solar Private Limited. The Payment as received from for sale of imported goods from M/s. Navitas Solar Private Limited were directly paid toward the purchases made from M/s. MNM Solar, and it was also been done as per the directions of Shri Siddharth of M/s. Navitas Solar Private Limited.

**4.2** Search was conducted at the registered office of M/s. Navitas Solar Private Limited situated at 372, 373A, 374A, 374B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat – 394810 under Panchnama dated 26.07.2025 (**RUD 3**). During the search it was noticed that there were (04) containers parked near the gate of the premise. Shri Ankit Singhanian. Director of M/s. Navitas Solar Private Limited informed that all the four containers are stuffed with the raw material which is to be used in the manufacturing of the Finished goods. Shri Siddharth Shah, Deputy Manager (Purchase Section) of M/s. Navitas Solar Private Limited informed that total 04 containers have arrived in their premise and 01 container was on the way, Shri Siddharth Shah informed during Panchnama that those goods were Aluminum Frames which is one of the basic raw materials being used in the manufacturing of their Finished Goods i.e. Solar Panel. Shri Siddharth Shah produced the copy of invoices and c-way bills related to the said containers which were arrived in that premise.

**4.3** Search was conducted at the office premises of M/s. Arham Renewtech India Private Limited situated at 602, Ganesh Glory, SBI Benchmark, Near Ganesh Genesis, Gota, Ahmedabad – 382470 under Panchnama dated 28.07.2025 (**RUD 4**), During the Panchnama, Shri Mhant Upendrabhai Patel, Head Project Sales of M/s. Arham Renewtech India Private Limited informed that Shri Praful Bhutka and Shri Nimish Shah are the directors of M/s. Arham Renewtech India Private Limited and they were aware about M/s. MNM Solar, as they have purchased the imported solar panel/solar modules from them and further they had sold them to M/s. Su-Kam Power Systems Limited. During the search proceedings, Shri Mahant Upendrabhai Patel informed he was in touch with Shri Krunal of Magnus Solar of Dubai for purchase of the imported solar panel. Shri Mahant Patel further informed that they have purchased 3 containers viz. SELU4082517, MRKU5440860 AND HASU4044750 imported by M/s. MNM Solar and that were dispatched by M/s.

Magnus Solar, Dubai. Shri Mahant Upendrabhai Patel informed that along with the concerned representative of M/s. Su-Kam Power Systems Limited went for inspection of the said imported product viz. Solar Panel and during the inspection they found that originally the solar panels were of Chinese Origin as after removing the slip (which mention the name of Magnus Solar) affixed on the said solar panel, they found that the another slip fixed below it having mentioned the work "JA Solar" and some Chinese text written on it which confirmed that the solar panels imported by M/s. MNM Solar and subsequently purchased by them i.e. M/s. Arham Renewtech India Private Limited were of Chinese Origin. During the Panchnama proceeding the photograph of the label has been taken and affixed at the Panchnama dated 28.07.2025, which shows that the imported panels are of JA Solar of China.

**4.4** Search was conducted at the factory premises of M/s SU-KAM Power Systems Limited, Plot No. 7, Apparel Park cum Industrial Area, villa. Katha Baddi, Himachal Pradesh, 173205 under Panchnama dated 29.07.2025 (**RUD 5**). During the search proceeding, Mr. Rahul Kumar, Manager (Accounts) of M/s. Su-Kam Power Systems Limited has informed that two trucks bearing nos. RJO7GB6219 and PB02BV8088 were entered into the factory premises on 26.07.2025 and 28.07.2025 respectively, as per their entry logs and as per the entries mentioned in the registers, both the trucks had arrived from Ahmedabad and the Seller of the goods was M/s ARHAM RENEWTECH INDIA PRIVATE LIMITED. During the Panchnama proceedings, Shri Rahul Kumar submitted invoices of concerned purchases by them. The imported goods purchased and placed at the warehouse were examined during search proceeding and it was found that where on the Sticker PANELS it was found to be printed 'MAGNUS GREEN SOLAR MANUFACTURING LLC.' and 'MADE IN UAE, on these modules "JA SOLAR" along with some marking appearing to be foreign language was found to be inscribed. It was further noticed that where the markings in foreign language (probably in Chinese) are engraved, at temporary label of Magnus was pasted i.e. each of the panels possessed this temporary label of Magnus Green Solar Panels Manufacturing LLC. The findings were also shared with Shri Rahul Kumar to which he also agreed.

**4.5** Search was conducted on 05.08.2025 at office premises of M/s Goldi Solar Pvt. Ltd. situated at 10th Floor, 1009, Infinity Tower, Lal Darwaza, Near Railway Station, Surat, Gujarat- 395008 under panchnama (**RUD 6**), and during the search proceeding, it was found that M/s Goldi Solar Pvt Ltd, one its sister concern firm M/s Goldi Sun Private Limited and Shri Naveen Bohra, AVP-F&A of M/s Goldi Solar Pvt. Ltd informed they have purchased the imported solar parts i.e. Solar Panel/ Solar Modules and Solar cells from M/s. MNM Solar under various GST invoices informed that no stock of the purchased material from M/s. MNM Solar, as they had consumed the same in manufacturing of Solar Modules for their EPC projects.

**4.6** Search was conducted at the office premises of M/s Uniarc Trade International LLP situated at Unit No. 19, Kamla Bhavan, Sharma Industrial Estate Walbhat Road, Goregaon (East), Mumbai-400063 under regular Panchnama dated 12.08.2025 (**RUD 7**) and documents in relation to the import of Solar Cells by M/s. Uniarc Trade International LLP from M/s. MNM Solar were recovered.

**4.7** Search was conducted at the office premises of M/s. Australian Premium Solar (India) Private Limited situated at 301, 3<sup>rd</sup> Floor, Satyamev Eminence, Science City, Shukan Mall, Sola, Ahmedabad under regular panchnama dated 13.01.2026 (**RUD 8**) and documents in relation to the import of Solar Cells bought by M/s. Australian Premium Solar (India) Private Limited from M/s. MNM Solar were recovered and during the search proceeding Shri Dhaval Jayeshkumar Suthar, Director of the said company has admitted that they were aware that the said purchased solar cells were Chinese Origin and Shri Manan Tailor, owner of M/s. Magnus Green Solar Panels Manufacturing LLC of UAE had approached them through some person for sale of Solar Cells and as per the discussion they purchased 185898 pieces of solar cells from M/s. MNM Solar vide Invoice No. 8584351 dated 19.03.2025. During the Panchnama, the director of the company further admitted that the solar cells were offered at the lower rate than the prevailing market rate.

## **5. Search at the premises of M/s. Ganesh Green Bharat Limited**

**5.1** Search was conducted on 02.08.2025 at office premises of M/s Ganesh Green Bharat Limited situated at S G Business Hub, G-201, Near Gota Cross Road, SG Highway, Gota, Ahmedabad-382470 under Panchnama proceeding (**RUD 9**). Shri Krunal Shah, CFO of M/s Ganesh Green Bharat Limited informed that Shri Ketan Patel, Rajendra Patel and Shri Nirav Patel and Shri Nimish Shah are the directors of the M/s Ganesh Green Bharat Limited and further informed that Shri Ketan Patel is Managing Director of the firm and he handles everything about the firm and he further informs that Shri Ketan Patel. Shri Krunal Shah informed that M/s Ganesh Green Bharat Limited was registered under GST 24AAHCG8424A1ZZ and engaged in EPC contractor and solar panels manufacture. Shri Krunal Shah informed that they were aware about the firm M/s MNM Solar as they have purchased the imported solar parts i.e. Solar Panel/ Solar Modules from them and those said goods were transported from port to our factory premises situated at Survey No. 319, Tundali Dhanali Approach Behind Marutinandan Restaurant, Tundali, Mehsana. He further informed that they also imported the said goods from Magnus Solar, Dubai. Out of the said goods only 3100 Solar Module were in stock as on that date which was lying in Factory premises of the firm. Documents in relation to purchase from M/s MNM Solar and import documents from M/s Magnus Solar @Dubai were resumed under the Panchnama.

**5.2** Search was conducted at the factory Premises of M/s Ganesh Green Bharat Limited situated at Survey No. 319, Tundali Dhanali Approach, Behind Maruti Nandan Restaurant, Vill-Tundali, Dist.-Mahesana, Gujarat-382732 under Panchnama dated 08.08.2025 (RUD10). Shri Krunal Shah, CFO of M/s Ganesh Green Bharat Limited informed that Shri Krunal Shah stated that Shri Ketan Patel,

Rajendra Patel and Shri Nirav Patel are the directors of the M/s Ganesh Green Bharat Limited and Shri Rajendrakumar Patel is Managing Director of the firm and he handles office work of the firm and Shri Rajendra Patel looks after all the production related work of the firm. Shri Krunal Shah informed that the import material from Magnus Green Solar was lying inside their store and the photographs captured during the Panchnama proceeding are as under :

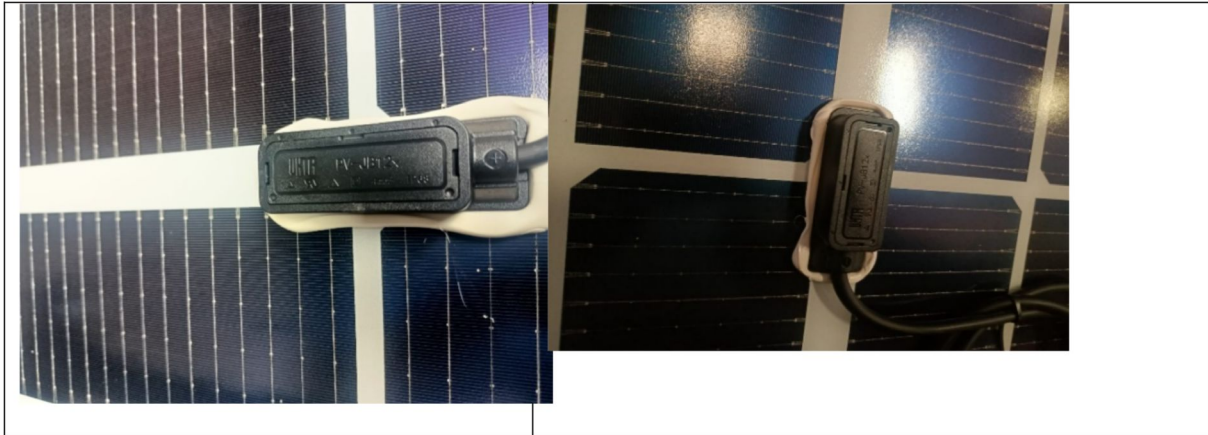


**5.2.1** During Panchnama proceedings, it was noticed that there were 100 palates at of Solar Panels/Modules at the store and upon segregation, it was found that there were only 20 palates have marking as MNM Solar the photo of the said marking as under:



**5.2.2** Shri Krunal Shah presented the bill of entry No 2335228 dated 28.05.2025 and it was verified that and noticed that it was related to import of 3100, Solar Module (packed in 100 Palates) under total 5 containers from supplier M/s Magnus Green Solar Panels Manufacturing LLC, Dubai, UAE. Shri Krunal informed that the

goods of one container i.e. 20 palates having total 620 Solar Panels/Modules were consumed in their ongoing EPC/Solar Power Plants at different sites. Shri Krunal further informed that out of 3100 Units, total 2480 units were lying in the said warehouse. Shri Krunal further presented invoice no. 70 dated 16.06.2025 issued by M/s MNM Solar and informed that the remaining 20 Pallets were purchased under that invoice. The Solar PV modules were examined and took photographs during such examination under Panchnama proceeding, which are as under;



5.2.3 The above said 100 pallets containing 31 solar panels each pallet having total quantity of 3100 Units of Solar Panels, out of which 2480 imported directly from M/s Magnus Greens Solar Panel Manufacturing LLC and 620 were purchased under GST invoice from M/s MNM Solar, who had imported the said goods from UAE, were detained under the Panchnama.

## **6. Search at the premises of Logistics :**

**6.1** Search was carried out at the office premises of M/s Alisped India Pvt. Ltd. situated at 101, Dhantak Plaza, Makwana Road, Marol, Andheri East, Mumbai-400059 under regular Panchnama dated 31.07.2025 (**RUD 11**). During Panchnama proceeding, Shri Ashok Kumar, Sr. Vice President (Finance) of M/s Alisped India Pvt. Ltd. informed that M/s Alisped India Pvt. Ltd. has 2 directors namely Shri Nihar Khanolkar and Shri Vikas Grover and they are responsible for the overall supervision of M/s Alisped India Pvt. Ltd. During Panchnama proceeding, Shri Ashok Kumar informed that Shri Anil Suvarna is Customs clearance head for their both firms i.e. M/s Alisped India Pvt. Ltd and M/s Alcan Logistics LLP. During the Panchnama proceeding documents in relation to this case has been resumed.

## **7. Search at the premises of Custom Broker :**

**7.1** Search at the office premises of M/s. M/s. Alcan Logistics LLP situated at 4th Floor, Flat No. 414, Swapnapurti Society, Mansarovar Complex, Vikhroli West, Mumbai (Maharashtra) – 400086 was attempted on 31.07.2025, however, the address was residential complex and on inquiry, it was learnt that there was no such firm in the said premises.

## **8. EXAMINATION OF THE GOODS:**

### 8.1. At the premises of M/s. Navitas Solar Private Limited

8.1.1 The goods subsequently arrived at the factory premises of M/s. M/s Navitas Solar Pvt. Ltd. situated at 371, 372, 373/A, 373/B, 374/A, 374/B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat-394810 under the below mentioned bills of entry were examined under Panchnama dated 30.07.2025 **(RUD 12)**.

Sl. No.	Bill of Entry No. and date	Container No. (40')	Importer Name (M/s)
1	3356733 dated 19.07.2025	TCLU8829824	MNM Solar
2	3357561 dated 19.07.2025	MRSU3450899	MNM Solar

8.1.2 Shri Ankit Singhania informed that the said containers were imported by M/s. MNM Solar and they further sold to M/s Mecpower Solutions Limited then to firm M/s Navitas Solar Pvt. Ltd. However, the said containers were directly transported to their premises as the said goods were meant for them. Shri Ankit Singhania produced invoice and e-way bill for the said shipment/consignment. He further informed that the said containers arrived at their premises on 28.07.2025 directly from Mundra Port.

8.1.3 The goods arrived under the above-mentioned containers were examined in presence of Panchas and Shri Ankit Singhania and its seal-cut and de-stuffed. The details of the containers are mentioned as below:

Table-A

Truck Number	Container No.	No. of Pallets	Box on each Pallet	Number of Solar cells in each box	Total Number of Solar Cells
GJ12BY519 2	MRSU345089 9	22	24	2240	1182720
GJ12BZ678 5	TCLU8829824	22	24	2240	1182720

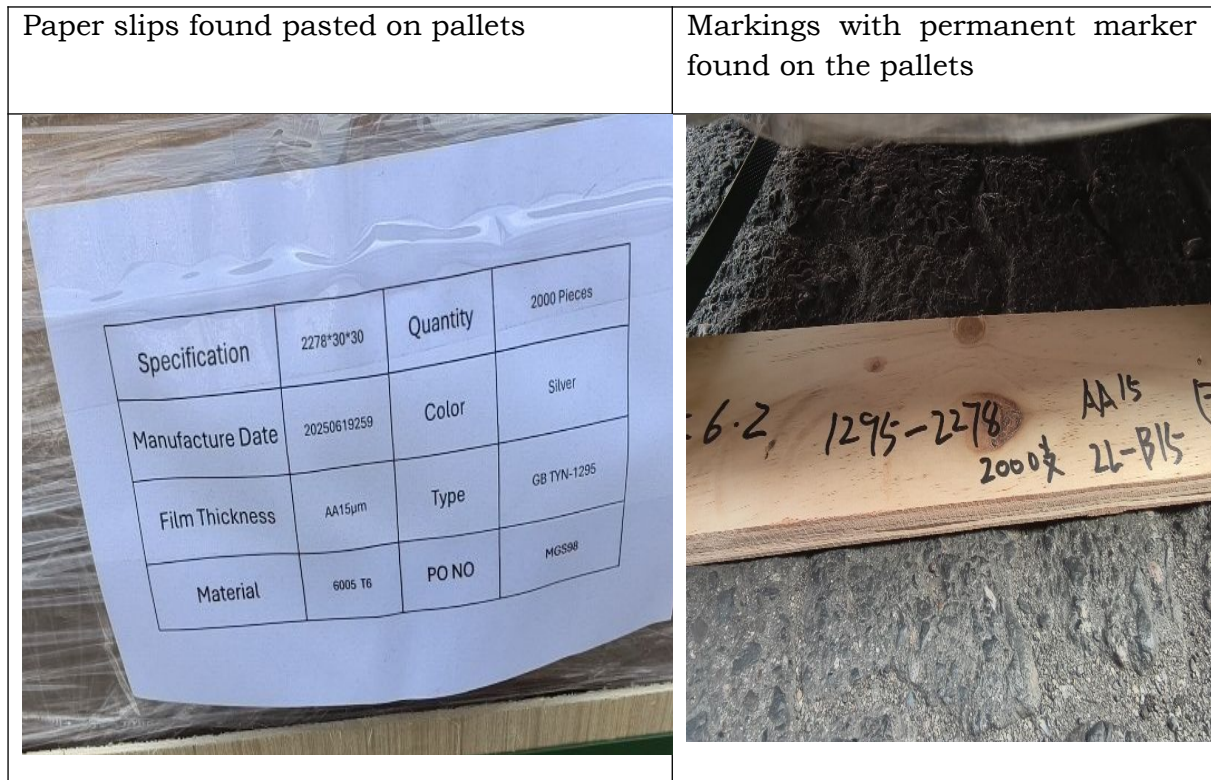
### 8.2 At the premises of Landmark CFS, Mundra

8.2.1 Examination of the goods imported vide Bills of Entry No. 3356059 dated 19.07.2025, and 3356239 dated 19.07.2025 filed by M/s. MNM Solar and Bills of Entry were out-of-charged and delivery of the same was put on hold was carried out under Panchnama dated 02.08.2025 **(RUD 13)**. During the examination Shri Tarkeshwar Kumar, Manager, Landmark CFS and Shri Pratap Parmar, G-Card Holder of Customs Broker Alcan Logistics LLP were present during the examination of the imported goods.

The details of imported goods are as under:

Bill of Entry No.	Bill of Lading No. & Date	Shipper	Name of the importer	Description of the goods declared as per BL	Container Number
3356059 dated 19.07.2025	255757297 dated 17.07.2025	Majestic Star Aluminium Extrusion Co. LLC S.O.C. License No. 1491248 National Industries Park, Plot TP030201, Jebel Ali (South), Dubai, UAE	M/s MNM Solar, G/3, Meghdhanush Apartment, Tadwadi Rander Road, Adajan, Surat, 395009	80 Pallets of Aluminium Frames HS Code (76109090)	MRKU2048476
					GESU6522938
					HASU4452767
					MSKU8726470
3356239 dated 19.07.2025	255758458 dated 17.07.2025			60 Pallets of Aluminium Frames HS Code (76109090)	HASU4411583
					MSKU1130914
					MSKU1362761

**8.2.2** After due process of weightment, seal verification, seal cut and de-stuffing, the goods were examined. During examination, it was found that each pallet is containing a printed paper slip with description of the goods in the said pallet, and the said description is also marked on the pallet in Chinese letters in Permanent marker ink. The photographs of the said slip and markings took during examination are as below:



**8.2.3** During examination, it was found that the imported goods were short piece of the frame at pallets at the top, while the bottom pallet were having the long piece of the frame, and each pallet contained 2000 pieces.

### **8.3 At the premises of M/s. Landmark CFS, Mundra**

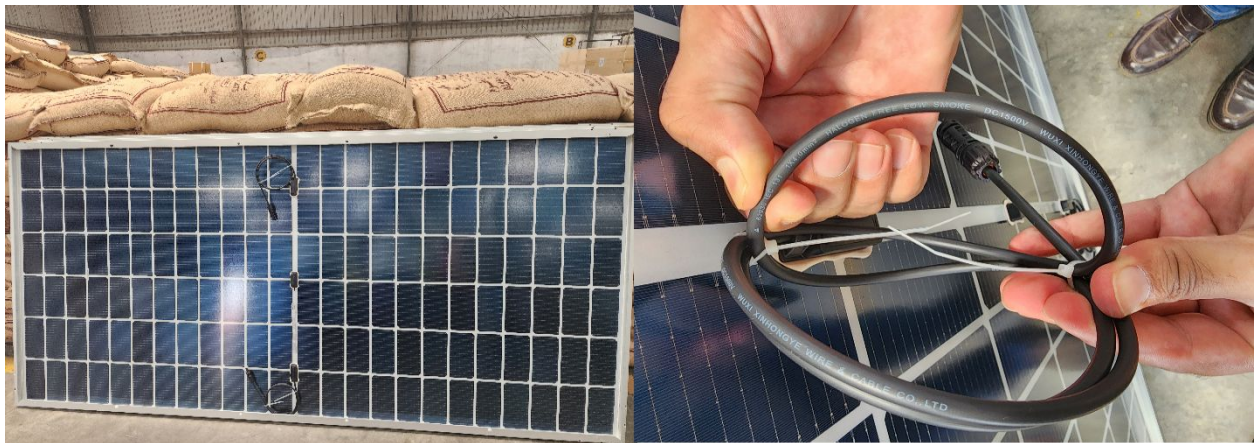
**8.3.1** Examination of imported goods vide the below mentioned Bills of Entry filed by M/s. Ganesh Green Bharat Limited and Bill of Entry has been out of charged and lying at M/s. Landmark CFS, Mundra was examined on 18.09.2025 under regular Panchnama (**RUD 14**). The details of the goods under examination are as under:

<b>Bill of Entry No.</b>	<b>Bill of Lading No. &amp; Date</b>	<b>Shipper</b>	<b>Name of the importer</b>	<b>Description of the goods declared as per BL</b>	<b>Container Number</b>
2170625 dated 20.05.2025	252786660 dated 18.05.2025	Magnus Green Solar Panels Manufacturing LLC, National Industries Park Plot TP010505, Jabel Ali (South), Dubai, United Arab Emirates	M/s Ganesh Green Bharat Limited, address at Survey No. 319, Behind Honest Restaurant, Village Tundali, Narayanpur, Mahesana 384455.	6 Contains said to Contain 1203 packets	MRKU410971
				Model No. MGS-N-590W-72H	SELU408606
				Modules 2278*1134*35 MM and 1200MM JB	MRSU345277
				-85414300-	8
				Photovoltaic Cells Assembled in Modules of Made Up into Panels of Photosensitive Semiconductor Device - Solar	MRKU5643683
					MRKU3552049
				TCKU7702740	

**8.3.2** After due adherence of examination process viz. weighment, seal-check, seal-cut and de-stuffing process, the above mentioned 40 feet containers were examined under Panchnama.



**8.3.3** During examination, cartons were unboxed and found that each panel were containing a sticker on which a serial number starting from SGTP....., another sticker in form of label containing Magnus Green Solar, address, Model Type, Electrical Parameter etc was pasted on each panel. The officer and we all present also noticed that a cable on which “Wuxi Xingongye Wire & Cable Co. Ltd” was written attached to each panel. The officers took some photographs of the said slip and markings which are as below:



**8.4 At the premises of M/s. Mundra International Container Terminal Pvt. Ltd., Mundra**

**8.4.1** Examination of imported goods covered under the following Bills of Entry and was lying at M/s. Mundra International Container Terminal Pvt. Ltd. (MICT CFS), Adani Ports and Special Economic Zone, Mundra was carried out on 29.08.2025 under regular Panchnama (**RUD 15**), and the details of the Bills of Entry are as under:

Bill of	Bill of	Supplier Name	Importer	Descriptio	Container
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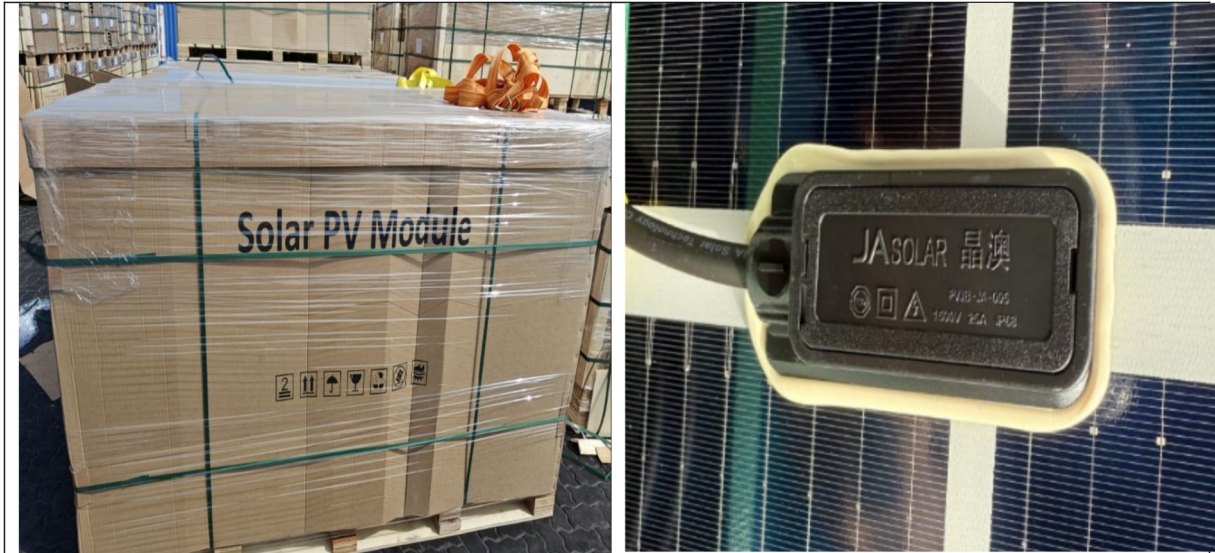
Entry No & Date	Lading No.		Name	n of goods as per BE	No.
336054 2 dated 19.07.2025	2557583 92 dated 18.07.2025	M/s Majestic Star Aluminum Extrusion Co. LLC S.O.C. License No. 1491248 National Industries Park, Plot TP030201, Jebel Ali (South), Dubai, UAE	M/s MNM Solar, G/3, Meghdhanush Apartment, Tadwadi Rander Road, Adajan, Surat, 395009	60 Pallets of Aluminum Frames	MRSU69085 37
					CAAU71293 50
					HASU40744 20
336242 6 dated 19.07.2025	2567740 35 dated 19.07.2025			60 Pallets of Aluminum Frames	MRSU66946 88
					BEAU59135 19
					MRKU34596 98
336263 2 dated 19.07.2025	2567716 44 dated 18.07.2025	M/s Magnus Green Solar Panels Manufacturing LLC, TRN No. 104072382500003, National Industries Park, Plot TP0105 Jebel Ali (South), Dubai, UAE		40 Pallets of Solar Panels	CAAU72295 07
					MRSU71770 99

**8.4.2** After due process of weighment, seal verification, seal-cut and de-stuffing, the imported goods were examined under the Panchnama dated 29.08.2025 and during the Panchnama, it was found that each pallet which were de-stuffed from the containers Sr. No. 01 to 06 of the above table containing a printed white paper slip with description of goods and further, we all concerned found that there is another description is also marked on the pallet by permanent ink. Thereafter, the officer examined the de-stuffed pallet from the container no. 07 to 08 and found that there is a marking of “Solar PV Panel” on the packing of the goods. During the examination photographs of the said slip and markings of the pallets of containers Sr. No. 01 to 06 were taken and the same are as below:

Paper slip found on Top Pallet	Paper slip found on Bottom Pallet
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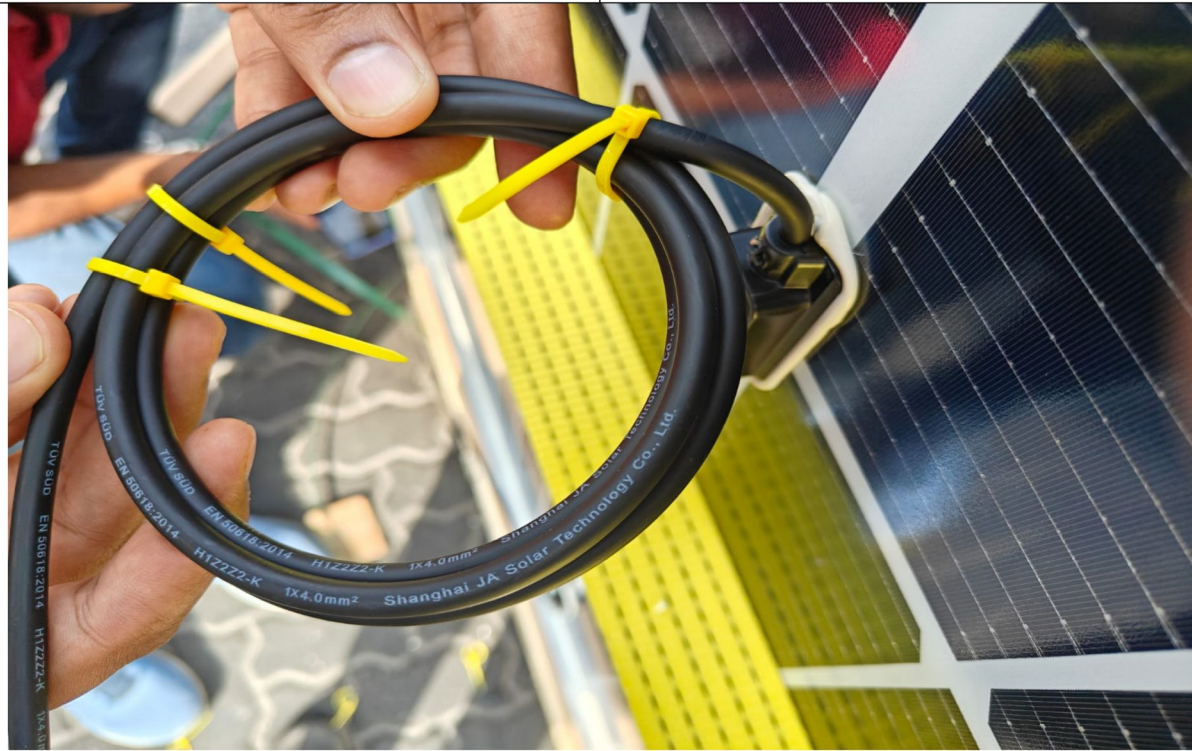
	
<p>Permanent Marking On Top Pallet</p>	<p>Permanent Marking On Bottom Pallet</p>
	
<p>Short and Long piece of frame found in Pallets</p>	

**8.4.3** Further, upon examination, it was found that each solar panel contained a paper slip affixed on it and also there are two more permanent markings on the different parts of the solar panel during Panchnama photographs were taken which are as below:



Outer Packing description of Solar Panels

Marking on middle of Solar Panel



Marking found on the connecting wire of Solar Panel

**8.5 At the premises of M/s. Gateway Distriparks Limited**

**8.5.1** Examination of the imported goods under BE No. 3248243 dated 14.07.2025 filed by the Importer namely M/s MNM Solar and thereafter sold to M/s Arham Renewtech India Pvt. Ltd., address at 612, Ganesh Glory, near Ganesh Glory 11, Jagatpura Road, SG Highway, Ahmedabad at lying at M/s. Domestic

warehouse, Gateway Distriparks Limited, Inland Container Depot, Mandal by pass Road, Near Popat Chokadi, Village- Bhojva, Viramgam- 382150 were examined under regular Panchnama dated 04.09.2025 (**RUD 16**).

**8.5.2** There was total 20 Palates were lying at that warehouse and during examination, it was found that each pallet was containing a printed paper slips wherein, Peak power, Module type, GW, Quantity and bar code having serial no. starting from word 25101.... of total 36 items in the said pallet were written and pasted and sticker of MAGNUS Green Solar were also pasted on corrugated box of each pallet.

**8.5.3** The pallets were opened and examined under the Panchnama and it was found that all the goods are solar panel/modules with aluminium frame and having size of 2278x1134x30 mm, as mentioned in the label affixed on the back side of the panel and on counting it did match with the import documents. During examination, it was noticed found that all the solar panels contained a sticker on which a serial number of the solar panel and one more sticker was pasted nearby the sticker. However, when the sticker was removed, found that irremovable marking "JA SOLAR and some foreign language and a date is printed inside the glass of solar panel. The photographs of the said removed sticker and the marking found beneath are pasted were taken during Panchnama and they are as below for reference:





**8.5.4** Further, it was also noticed that in the middle of back side of each solar panel, three junction boxes were found and on verification of the same it was found that the junction boxes contain marking “JA SOLAR: and some foreign language words are engraved. Further, it was also noticed that wire attached to the junction boxes and printed with “Shanghai JA Solar Technology CO., Ltd”. The photographs of the markings were taken and the same are as below:



## 9. Seizure of contravened imported Goods

### 9.1 Seizure of goods imported by M/s. MNM Solar and purchased by M/s. Navitas Solar Private Limited/M/s. Navitas Green Solar Pvt. Ltd. through M/s. Mecpower Solution Limited:

**9.1.1** During the Investigation, it was confirmed that M/s Navitas Solar Pvt. Ltd. procured solar aluminium frames and solar cells from M/s MNM Solar, Surat, by routing the same through M/s Mecpower Solution Ltd.; that the goods imported by M/s MNM Solar from UAE suppliers, M/s Majestic Star Aluminium Extrusion Co. LLC and M/s Magnus Green Solar Panels Manufacturing LLC, were actually of Chinese origin and were routed through the UAE to M/s MNM Solar, then to M/s Mecpower Solution Ltd., and finally supplied to their firm.

**9.1.2** It was also found that the goods i.e. Solar Cells and Aluminium Frames were imported by gross mis-declaration on the account of the declaration of country of origin of the imported goods. claiming preferential duty benefits under the *Notification No. 22/2022-Customs dated 30.03.2022* by submitting UAE-issued Certificates of Origin (COO). The false declaration of origin and the misuse of preferential certificates constitute a serious violation of Notification No. 22/2022-Customs the Rules of Origin under India-UAE CEPA, and provisions of the Customs Act, 1962, hence the said goods appear liable to confiscation under Section 111 of the customs act, 1962. Hence, the below mentioned goods available at the premises of M/s. Navitas Solar Private Limited, situated at 371, 372, 373/A, 373/B, 374/A, 374/B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat were seized under section 110 of Customs Act, 1962 on 11.08.2025. The details of the goods are as under:

S. No	Bill of Entry	Bill of Entry Date		Assessable Value	Container Number	Quantity	UQC	Remarks
1	2932 712	28-06- 2025	Aluminium Frames	3,76,89 ,500	BMOU6 572134	31040	Pcs	Detained Under Panchna ma dated 25- 26.07.25
2			Aluminium Frames		FANU16 52313	40000	Pcs	
3			Aluminium Frames		HLBU21 34702	40000	Pcs	
4			Aluminium Frames		UACU58 09783	31040	Pcs	
5			Aluminium Frames		UASU10 41003	40000	Pcs	
6	3166 419	10-07- 2025	Aluminium Frames	3,70,66 ,000	MRKU25 93887	40000	Pcs	
7			Aluminium Frames		MRSU40 16866	40000	Pcs	
8			Aluminium Frames		MRSU58 10166	40000	Pcs	
9			Aluminium Frames		MSKU15 47148	40000	Pcs	
10			Aluminium Frames		TCKU79 14502	40000	Pcs	

11	3356 733	19-07- 2025	Solar Cell	3,38,77 ,832	TCLU88 29824	11827 20	Nos .	Detained under Panchna ma dated 30.07.25
12	3357 561	19-07- 2025	Solar Cell	3,38,77 ,832	MRSU34 50899	11827 20	Nos .	
		Total Assessable Value		14,25,1 1,163				

## 9.2 Seizure of goods imported by M/s. MNM Solar and purchased by M/s. Ganesh Green Bharat Limited:

**9.2.1** It was noticed that M/s Ganesh Green Bharat Limited, situated at situated at S G Business Hub, G-201, Near Gota Cross Road, SG Highway, Gota, Ahmedabad-382470 purchased the Solar Panels/Modules from M/s MNM Solar, Surat under GST Invoice as well as the said firm also engaged in importing the solar panel/modules from M/s Magnus Green Solar Panels Manufacturing LLC, based in Dubai (UAE).

**9.2.2** During the searches conducted at office and factory premises of M/s Ganesh Green Bharat Limited, it was found that a total of 3,100 imported solar modules, packed in 100 pallets, were stored in the warehouse of the factory premise of the said firm, situated at Survey No. 319, Tundali Dhanali Approach, Behind Maruti Nandan Restaurant, Village Tundali, District Mahesana, Gujarat-382732. Further inquiry revealed that out of these 3,100 solar modules:

- **2480 Pcs of Solar Modules** were imported directly by M/s Ganesh Green Bharat Limited under **Bill of Entry No. 2335228 dated 28.05.2025**. (Under this BE total 3100 Pcs of Solar Modules under 5 containers were imported, however only 2480 quantity found during examination).
- The remaining **620 units** were purchased from M/s MNM Solar (vide invoice no. 70 dated 16.06.2025), who had originally imported by M/s MNM through Container No. MSKU0813618 under **Bill of Entry No. 2170629 dated 20.05.2025**. (under this BE total 6200 PCS of Solar Module were imported by MNM Solar, however 620 Units from the said consignment were sold to M/s Ganesh Green Bharat Ltd)

Further inquiry revealed that one import consignment of the said firm is lying at the Mundra port. The said consignment was put on hold and examined under Panchnama dated 18.08.2025. the detail of the said consignment is as under table-1;

**TABLE-1**

Bill of Entry No.	Shipper	Name of the importer	Description of the goods	Container Number	Total Qty (in PCS)	Total AV

					)	
2170625 dated 20.05.20 25	Magnus Green Solar Panels Manufactur ing LLC, Dubai,	M/s Ganesh Green Bharat Limited ,	Model No. MGS-N- 590W-72H  Modules 2278*1134* 35 MM and 1200MM JB  85414300- Photovoltaic Cells Assembled In Modules of Made Up into Panels of Photosensiti ve Semiconduc tor Device - Solar	MRKU4109 713 SELU40860 66 MRSU3452 778 MRKU5643 683 MRKU3552 049 TCKU77027 40	372 0	1,94,37,14 9/-

**9.2.3** Accordingly, the following imported goods were placed under seizure on 09.09.2025

Sr. No	BE NO.	BE date	Item	Qty (PCS)	Assessable Value (proportionate)	Remark
01	2335228	28.05.2025	Solar Module/Panels	2480	1,55,49,719/-	Detained under Panchnama dated 08.08.2025
02	2170629	20-05-2025	Solar Module/Panels	620	15,06,504/-	
03	2170625	20.05.2025	Solar Module/Panels	3720	1,94,37,149/-	Detained under Panchnama dated 18.08.2025

						5
			<b>Total</b>	<b>6820</b>	<b>3,64,93,372/-</b>	

**9.3 Seizure of goods imported by M/s. MNM Solar and purchased by M/s. M/s. Arham Renewtech India Private Limited and subsequent purchase by M/s. Su-Kan Power Systems Limited:**

**9.3.1** Investigation revealed that M/s Arham Renewtech India Limited had purchased 2160 pieces of Solar Panels from M/s. MNM Solar imported vide Bill of Entry No. 3248243 dated 14.07.2025 and M/s. Arham Renewtech India Limited had further sold 1440 pieces (container No. MRKU6440860 and HASU4044750) of Solar Panels to M/s. Su-Kam Power System Limited situated at Plot No. 7, Apparel Park cum Industrial Area, Vill Katha Buddi, Himachal Pradesh 173205. The remaining 720 pieces (container No. SELU40o82517) of Solar Panels were kept at the domestic warehouse of M/s. Gateway Distriparks Limited situated at Inland Container Depot, Mandal by-pass Road, Near Popat Chokadi, Village Bhojva, Viramgam - 382150 for storage.

**9.3.2** Inquiry confirmed that the above said Solar panel were supplied by M/s Magnus Green Solar Panels Manufacturing LLC and imported by M/s MNM Solar, Surat was actually of Chinese origin and were routed through the UAE to India. Thus, the imported goods i.e Solar Panel/Module were imported vide Bill of Entry No. 3248243 dated 14.07.2025, by way of gross mis-declaration on the account the declaration of country of origin of the imported goods, claiming preferential duty benefits under the Notification No. 22/2022-Customs dated 30.04.2022.

**9.3.3** Accordingly, 1420 pcs. of imported Solar Panels lying at M/s. Su-Kam Power System Limited situated at Plot No. 7, apparel Park cum Industrial Area, Vill Katha Buddi, Himachal Pradesh 173205 and 720 pcs. of imported solar Panels lying at M/s. Gateway Distriparks Limited situated at Inland Container Depot, Mandal by-pass Road, Near Popat Chokadi, Village Bhojva, Viramgam - 382150 for storage by M/s. Arham Renewtech India Private Limited were seized under Section 110 of Customs Act, 1962 on 09.09.2025. The details of the seized goods are as under:

Sr. No.	BE No. and Date	Description of Goods	Total AV	Quantity	Remarks
01.	3248243 dated 4.07.2025	SOLAR PANELS (v) MODEL NO. MGS-N-590W 72H (BIS NO. CRS 2025-1247/R 41305278 DT. 20 Mar-2025)	1,17,30,096	2160	1440 pieces of Solar Panels at M/s. Su-Kam Power Systems Limited, Katha Buddi, Himachal Pradesh and detained under Panchnama dated 29.07.2025 and 720 pieces of Solar Panels placed at domestic warehouse of M/s. Gateway Distriparks

					Limited, Viramgam and detained under Panchnama dated 04.09.2025
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#### 9.4 Seizure of goods imported by M/s. MNM Solar and lying at Mundra Port:

**9.4.1** Investigation revealed that M/s. MNM Solar has imported 5 consignments and were lying at the Mundra port (the imported goods in respect of 3 Bills of Entry Nos. 3356059 dated 19.07.2025, 3356239 dated 19.07.2025 and 3360542 dated 19.07.2025 were at M/s. Landmark CFS Pvt. Ltd and imported goods in respect of 2 Bills of Entry Nos. 3362426 dated 19.07.2025 and 3362632 dated 19.07.2025 at M/s. MICT, CFS Mundra).

**9.4.2** Investigation confirmed that the Solar Aluminium Frames were supplied by M/s. Majestic Star Aluminium Extrusion LLC and Solar panels were supplied by M/s Magnus Green Solar Panels Manufacturing LLC were actually of Chinese origin and were routed through the UAE to India. The importer viz. M/s. MNM Solar had filed bill of Entry by way of gross mis-declaration on the account of the declaration of country of origin of the imported goods, claiming preferential duty benefits under the Notification No. 22/2022 Customs dated 30. 04.2022 by submitting JAE-issued Certificates of Origin (COO). The false declaration of origin and the misuse of preferential certificates constitute a serious violation of Notification No. 22/2022-Customs the Rules of Origin under India UAE CEPA, and provisions of the Customs Act, 1962. Hence, the imported goods vide the Bills of Entry mentioned above were seized on 09.09.2025 and the details of goods seized are as under:

BE No. and date	Container No.	Description of the goods	Quantity	Total AV	Remark
3356059 dated 19.07.2025	MRKU2048476	ALUMINIUM FRAME - 30X23X2.0MM ---	80000	29859200	Placed at M/s. Landmark CFS Pvt. Ltd. and detained under Panchnam a dated 02.08.2025
	GESU6522938	DRAWING NO.: SEF009365			
	HASU4452767	SHORT FRAME: 1134MM A LLOY: 6005-T5			
	MSKU8726470	ALUMINIUM FRAME - 30X28.5X1.8MM ---	80000		
		DRAWING NO.: SEFO0935			
		LONG FRAME: 2278MM ALLOY: 6005-T5			
3356239 dated 19.07.2025	HASU4411583	ALUMINIUM FRAME - 30X23X2.0MM ---	60000	22394400	
	MSKU1130914	DRAWING NO.: SEF009365			
	MSKU1362761	SHORT FRAME:			

		1134MM A LLOY: 6005-T5			
		ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEFO0935 LONG FRAME: 2278MM ALLOY: 6005-T5	60000		
3360542 dated 19.07.20 25	MRSU69085 37 CAAU71293 50 HASU40744 20	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF009365 SHORT FRAME: 1134MM A LLOY: 6005-T5	60000	22394400	Placed at M/s. MICT, CES, Mundra and detained under Panchnam a dated 29.08.202 5
		ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEFO0935 LONG FRAME: 2278MM ALLOY: 6005-T5	60000		
3362426 dated 19.07.20 25	BEAU59135 19 MRKU34596 98 MRSU66946 88	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF009365 SHORT FRAME: 1134MM A LLOY: 6005-T5	60000	22394400	
		ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEFO0935 LONG FRAME: 2278MM ALLOY: 6005-T5	60000		
3362632 dated 19.07.20 25	CAAU72295 07 MRSU71770 99	SOLAR PANELS MODEL NO, MGS-N-590W- 72H590 W (BIS NO, CRS 2025- 1247/R- 41305278 DT. 20 Mar-2025)	1440	7874496	
Total				10,49,16,89 6/	

## 10. STATEMENTS OF KEY PERSONS AND SCRUTINY OF DOCUMENTS/RECORDS :

During the investigation, statement of various individuals in relation to the import of Solar PV Panel/Modules, Solar Cell and Solar Aluminum Frames were recorded under section 108 of Customs Act, 1962.

### 10.1.1 Imported by M/s. MNM Solar and buyer and beneficial owner M/s. Mecpower Solutions Private Limited and subsequent buyers and beneficial owners M/s. Navitas Green Solutions Private Limited and M/s. Navitas Solar Private Limited :

**10.1.1.1 Statement of Shri Manoj N. Shah, Director of M/s Mecpower Solution Limited situated at 4th Floor, 402-4-3, Arya's Landmark, Sevasi Canal Road, Vadodara, Gujarat-390021, presently residing at C-16, Tulsi Dham Society, Near Vidhya Vihar School, Subhapura, Vadodara, Gujarat-390023 was recorded on 30.07.2025 (RUD 17), under Section 108 of Customs Act, 1962, wherein he interalia stated that**

- He looks after all the sale, Purchase and finance of their company.
- Their company had purchased solar frames and solar cell from M/s MNM Solar Surat. The details of the said purchase are as under;

S r. No.	Invoice No.	Invoice date	Seller Name	Item Name	Quantity	Invoice Value	Tax (CGST +SGST)	Total Value of Invoice
1	1	03.04.2025	MNM Solar	Solar Cell	1108800	35,348,544	4,241,825	39,590,369
2	8786319	18.05.2025	MNM Solar	Solar Cell	1000000	24,926,000	2,991,120	27,917,120
3	88	23.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
4	90	23.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
5	89	23.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300

6	87	23.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
7	86	23.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
8	75	08.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	576,000	5,376,000
				Sort Frame of Solar panel	20000	2,635,000	316,200	2,951,200
9	71	04.07.2025	MNM Solar	Solar Cell	1100000	31,135,500	3,736,260	34,871,760
10	74	08.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	576,000	5,376,000
				Sort Frame of Solar panel	20000	2,635,000	316,200	2,951,200
11	72	08.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	576,000	5,376,000
				Sort Frame of Solar panel	20000	2,635,000	316,200	2,951,200
12	73	08.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	576,000	5,376,000
				Sort Frame of Solar panel	20000	2,635,000	316,200	2,951,200
13	77	11.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
14	78	11.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
15	79	11.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000

						0	00	00
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
16	80	11.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
17	81	11.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
18	91	25.07.2025	MNM Solar	Solar Cell	1182720	34,594,560	4,151,347	38,745,907
19	92	25.07.2025	MNM Solar	Solar Cell	1182720	34,594,560	4,151,347	38,745,907
					Total	264,689,164	36,223,700	30,09,12,864

- He perused the Panchnama dated 25.07.2025 drawn at our office premise i.e. M/s Mecpower Solution Limited situated at 4th Floor, 402-4-3, Arya's Landmark, Sevasi Canal Road, Vadodara, Gujarat-390021 and agreed with all the facts mentioned in the said Panchnama.
- He stated that the above said all purchased goods were further sold only to M/s Navitas Solar Pvt. Ltd. under GST invoice. He further stated that the above said goods were purchased as per direction of M/s Navitas Solar Pvt. Ltd.
- He stated that their firm never communicated with any person of M/s MNM Solar, Surat, as all the communications were done by Shri Shiddharth Shah a representative of M/s Navitas Solar Pvt. Ltd.
- He stated that Shri Shiddharth Shah communicated with their account head Miss Shivani, who looked after all the account related work.
- He stated that he didn't know Shri Shidharth Shah, however he knew the owner of M/s Navitas Solar Pvt. Ltd. namely Shri Ankit Singhania and Shri Vineet Mittal.
- He stated that he never talked to Shri Shiddharth and further stated that as and when required he talked to the owner of the said firm; that he did not know any person of M/s. MNM Solar, except the fact that the said firm is situated at Surat; that he didn't know who is the owner of the said firm.
- He stated that their company raised the Purchase Order to M/s. MNM Solar as per direction of Mr. Shiddharth of M/s Navitas Solar Pvt. Ltd.; that all the directions related to preparation of purchase order were given by Shri Shiddharth of M/s Navitas Solar Pvt. Ltd.; that M/s. Navitas Solar Private

Limited had offered to route the imported goods of M/s. MNM Solar through their company M/s Mecpower Solution Limited, where they could provide them with some benefit; that hence, they agreed to the terms and started issuing invoices as per their direction; that for the sale of solar frames, they received a benefit of 0.87% of the invoice value, and for solar cells, they received a discount of 0.9% of the invoice value. However, this was only instance when they sale the imported goods of M/s MNM Solar to M/s Navitas Solar Pvt. Ltd. through their firm.

- He stated that each and every time the goods were shipped from Mundra port to the premise of M/s Navitas Solar Pvt. Ltd., Sisodara, Ankleshwar, Bharuch and further stated that no goods were shipped to their premises; that they or any person of their firm never checked the said goods, as they were just raising the invoice to M/s Navitas Solar Pvt. Ltd. as per direction of Director of M/s Navitas Solar Pvt. Ltd.; that the sale invoices of M/s. MNM Solar for the sale of goods to their firm were also received from Shri Shiddharth.
- He stated that a discussion took place between them (Shri Manoj Shah and Mr. Setul Shah) and Shri Vineet Mittal, Director of M/s Navitas Solar Pvt. Ltd., wherein it was agreed that M/s. MNM Solar would import goods namely solar cells and solar frames and it was further decided that M/s. MNM Solar would issue invoices for the sale of the said imported goods to their firm, M/s Mecpower Solution Ltd., and subsequently, their firm would issue invoices to M/s Navitas Solar Pvt. Ltd.; that in this arrangement, Shri Vineet Mittal proposed certain benefits to be extended to their firm; that they agreed to these terms and accordingly began routing the goods through their firm as discussed.
- He stated that they inquired with Shri Vineet Mittal about the invoice value related to the above-mentioned sale and purchase of Chinese-origin goods imported by M/s MNM Solar and in response, Shri Vineet Mittal informed them that his office personnel, Mr. Shiddharth, would communicate the relevant details.
- He stated that he has been working in the solar industry for the past nine years and is well aware of the market for solar frames and solar cells and based on his industry knowledge and experience, he understood that, at present these goods are manufactured by firms based in China; however, he had clarified that he was not aware that M/s MNM Solar was importing these goods from the UAE.
- He stated that they were never informed about when the said consignments were arriving at Mundra Port, nor were they aware of the value to be mentioned in the invoices for the said goods; all the sale invoices were received from Mr. Shiddharth and were forwarded to their Accounts Head, Miss Shivani; that firstly they received the sale invoice from MNM Solar, and thereafter, as per the directions of Mr. Shiddharth, they raised the corresponding sale invoice to M/s Navitas Solar Pvt. Ltd., along with the generation of the e-way bill; that all transport-related details required for the issuance of the e-way bill were also provided by Shri Shiddharth to their Accounts Head; that they never communicated to any transporter for the

transport of the said imported goods of M/s. MNM Solar and transported to M/s Navitas Solar Pvt. Ltd.; that they never had communication to any CHA or Importer related to the said consignments.

- He stated that all communication related to the routing of Chinese-origin goods through their firm, as well as the directions for preparation of invoices, e-way bills, and purchase orders, came from M/s Navitas Solar Pvt. Ltd., and considering that M/s Navitas Solar Pvt. Ltd. could have directly purchased the goods from M/s MNM Solar but chose not to do so, he stated that It was his understanding that the ultimate beneficiary of the said goods was M/s Navitas Solar Pvt. Ltd. and based on their communication and dealings, it appeared evident to them that M/s Navitas Solar Pvt. Ltd. was a related and interested party to M/s MNM Solar that they chose to route the Chinese-origin goods through M/s Mecpower Solution Ltd., seemingly with the intention of avoiding direct traceability of the transaction.
- He stated that after the search conducted by the DRI officers at their firm was completed, they discussed the matter with Shri Vineet Mittal, Director of M/s Navitas Solar Pvt. Ltd and during the discussion, Shri Vineet Mittal informed them that he was aware that M/s MNM Solar has an office in the UAE, and therefore, the goods were purchased via UAE, however, Shri Vineet Mittal assured him that if any differential duty arises due to the routing of Chinese-origin goods through the UAE, Shri Vineet Mittal would take responsibility and ensure that the differential duty were paid shortly.

**10.1.1.2 Statement of Shri SIDDHARTH SHAH, Deputy purchase manager of NAVITAS SOLAR PVT. LTD, 371, 372, 373A, 374A, 374B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat-394810 was recorded on 26.07.2025 (RUD 18), under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- The purchase records were maintained by him and during the course of procurement of goods all the purchase records from Performa Invoice/ Quotation to final payment for the imported goods and locally procured goods. He was working under Supervision and as per instruction of Shri Ankit Singhania one of the Directors of the company.
- He stated that imported goods mainly consists of cells, Aluminium frame, glass and encapsulation sheets; that they have purchased Cells which have been imported from China directly by them on various occasions and has also been bought from traders in India who had imported and supplied those goods to them against GST Invoice; that Aluminum frame was also imported by them directly from China.
- He stated that they have procured from M/s. Magnus Green Solar Panels Manufacturing LLC, Dubai and M/s. Majestic Star Aluminum Extrusion Co. LLC; that he contacted Shri Manan Tailor who is actual owner of M/s. MNM Solar and Shri Krunal for procuring goods from both companies; that they have received 10 containers of Aluminum frame imported through M/s. MNM Solar and stated those containers are MRKU2593887, TCKU7914502,

MRSU4016866, MRSU5810166, MSKU1547148, UASU1041003, HLBU2134702, FANU1652313, UACU5809783 & BMOU6572134

- He stated about his Chat with “N Krunal ji Magnus MNM Dubai” on 05.07.2025, where “N Krunal ji Magnus MNM Dubai” has shared him an image which was screenshot of excel sheet with 12 columns and 4 rows and in the second col., the name of suppliers was mentioned as Fly Solar, Anhui Zinran New Materials Co., Anhui Shijing Solar Power Technology.... And the product is mentioned is Solar Cells and Frames. The image also contain ETD, ETA UAE, ETD UAE and ETA INDIA and Customer name as Mecpower that the goods mentioned which were actually to be received by Navitas Solar after import by MNM Solar and supplied by Mec power; that the goods were actually procured at China and supplied by routing the goods through China; as the overall cost for us in INR reduced therefore they finally procured the goods through MNM.
- He stated about chat on 19th March 2025 with “N Krunal ji Magnus MNM Dubai” has shared proforma invoice from Suzhou Fly Solar Technology Co Ltd, China to Magnus Green Solar Panels Manufacturing LLC, Dubai for Solar Cells that the Performa Invoice was shared by Shri Krunal ji for informing them that they are procuring the solar cells of Flysolar from China and the same products will be supplied to them through MNM and Mecpower; that he also stated that he had informed his Directors namely, Shri Ankit for finalising these procurements of Solar cells and Frames through Dubai.
- He stated about his WhatsApp chat with “N Krunal ji Magnus MNM Dubai (Mobile No.+ 971552493663)”, wherein quoted the price of Aluminum frame as 780 plus taxes at Dubai ready to pick, to which he has asked that “its direct or via”. In reply at 3:34 PM on 03.06.2025, “N Krunal ji Magnus MNM Dubai (Mobile No.+ 971552493663)”, has replied that "For frame, China-Dubai-Mundra" that “N Krunal ji Magnus MNM Dubai (Mobile No.+ 971552493663)”, informed him that the aluminum frame will be actually bought in China and routed through Dubai and finally imported at Mundra port; that he had earlier sent WhatsApp chat with N Krunal ji Magnus MNM Dubai (Mobile No.+ 971552493663), wherein he has quoted the price of Aluminum frame as 780 plus taxes at Dubai ready to pick, to which you have asked that “its direct or via”. In reply at 3:34 PM on 03.06.2025, N Krunal ji Magnus MNM Dubai (Mobile No.+ 971552493663), has replied that "For frame, China-Dubai Mundra". the design of aluminum frames and the aforesaid chat was in response to the agreed design; that the aluminum frames are at cheaper price as compare to direct import from China and also the stock of aluminum frames in ready to pick condition; that therefore, M/s. Navitas Solar Pvt. Ltd. had decided to procure Aluminum Frames from Dubai through M/s. MNM Solar.
- He submitted the printouts of WhatsApp Chat/documents downloaded from WhatsApp Chat.

**10.1.1.3 Statement of Shri Ankit Vishwanath Singhania, Director of M/s Navitas Solar Pvt. Ltd. situated at 371, 372, 373/A, 373/B, 374/A, 374/B,**

**375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat-394810, was recorded on 01.08.2025 (RUD 19) under section 108 of Customs Act, 1962, wherein he interalia stated that**

- He and Shri Vineet Mittal are Directors of M/s Navitas Solar Pvt. Ltd.
- He stated that they procure the raw material from local suppliers as well as from import.
- He stated that their firm import the goods majorly approx. 90-95% from China and remaining from Vietnam and Thailand.
- He stated that from China they import Solar Cell, Glass, Solar Aluminium Frame, Junction Box and Encapsulation, Ribbon Busbar.
- He stated that their Chinese suppliers for different type products are as under;

Sr. No.	Item Name	Name of Supplier based in China
01	Solar Cells	JTPV, AIKO, TONGWEI, YINGFA, GCL
02	Aluminium Frame	Kinbo, Yonz, Kuna, PMEAA, Anhui Krant
03	Ribbon & Busbar	Yourbest, Telisan, Juren
04	Encapsulation Sheet	First, Meuruls, Bushan
05	Junction Box	Sino, UKTR, Jerun
06	Glass	Kibing, Flat, Growwell, CSG, RSD

- He stated that other than direct import, they also procured imported above said goods from local suppliers as well.
- He stated that they had procured Solar aluminium frame and Solar Cell from M/s MNM Solar, Surat; that he knows to Shri Manan Tailor, the owner of M/s. Magnum Solar Magnus Green Solar Panels Manufacturing LLC.
- He stated that he had been known to Shri Manan Tailor since last 6 to 7 months and he had met him in an exhibition at Delhi.
- He stated that Shri Manan Tailor had introduced himself as solar manufacturers and trader of Solar Raw Materials; that on further discussion Shri Mann Tailor lured them to give best and discounted price on purchase of raw material from him.
- He stated that Shri Manan Tailor informed that he will supply the goods to their firm from his Indian firm Namely M/s MNM Solar, Surat.
- He state that as discussed, Shri Manan Tailor has informed that he has his own firm viz M/s MNM Solar under the Proprietorship of his father namely Shri Manharlal Tailor situated at G/3, MEGHDHANUSH APARTMENT, TADWADI RANDER ROAD, Adajan, Surat, Gujarat, 395009 that the GSTIN of the said firm is 24ABPPT7141R2ZP; that Shri Manan Tailor further informed them that he will supply the Aluminium Solar Frame and Solar Cell through this firm M/s MNM Solar.

- He stated that he was aware that the goods are being imported by M/s MNM Solar from UAE which were supplied by M/s MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC S.O.C. & M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC.
- He stated that both companies i.e. M/s MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC S.O.C. & M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC are based in Dubai, UAE and belong to Shri Manan Tailor.
- He stated that mobile number of Manan Tailor is +971586553786 and email id is [manan@magnusgreensolar.com](mailto:manan@magnusgreensolar.com).
- He stated that he also knows one person namely Mr Krunal an representative of M/s M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC. His mobile number is +971552493663 and email id is [krunal@magnusgreensolar.com](mailto:krunal@magnusgreensolar.com).
- He perused the Panchnama dated 25.07.2025 drawn at the premises of M/s Mecpower Solution Pvt Ltd, situated at 4<sup>th</sup> floor, 402-403, Arya's Landmark, Sevasi canal Road, Vadodara, 390021 and stated that he does agree with the facts mentioned in the said Panchnama.
- He perused statement dated 30.07.2025 of Shri Manoj N Shah, Director of M/s Mecpower Solution Limited and he agreed with all the facts mentioned in the said statement.
- He perused Panchnama dated 25.07.2025 & 30.07.2025 drawn at the premises of M/s Navitas Solar Pvt. Ltd, situated at 371, 372, 373/A, 373/B, 374/A, 374/B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhard, Sisodara, Gujarat- 394810 and he agreed with the facts mentioned in the said Panchnama.
- He perused statement dated 26.07.2025 of Shri Siddharth Shah, Deputy Purchase Manager of M/s Mecpower Solution Limited and he agreed with all the facts mentioned in the said statement.
- He stated that Shri Siddharth Shah is working in their firm since last two and half years; that Shri Siddharth is looking after all the work of their firm related to purchase.
- He perused the WhatsApp chat and image produced by Shri Siddharth Shah under his statement dated 26.07.2025 and stated that the screenshot is of excel sheet having 12 column and 4 rows; that as stated by Shri Siddharth Shah that the image is related to planning of the goods to be received M/s Navitas Solar Pvt. Ltd.
- He agreed that the goods, supplied by the Magnus or Majestic was actually through Indian firm M/s MNM Solar, were actually procured from China and supplied in India (by routing in India to M/s. MNM Solar to M/s. Mecpower Solution Ltd.) to their firm by routing through UAE.
- He perused that a proforma invoice produced by Shri Siddharth Shah under his statement dated 26.07.2025 and stated that as he already gone through the statement of Shri Siddharth Shah, hence he agreed with the submission of him regarding the said statement; that he did agreed that the said invoice was forwarded to Shri Siddharth by Mr Krunal for informing them that they

were procuring the solar cell of Flysolar from China and the same product will be supplied to them by routing the same through UAE that he also agreed that Shri Siddharth also informed him about this incident.

- He stated that it is correct that the goods are Chinese Origin, however, they directly did not procure the goods from China as the same were procured by Shri Manan Tailor owner of M/s Magnus and then supplied the said goods to them by exporting to M/s MNM Solar.
- He stated that they did not place order to Chinese suppliers, however, their person Mr. Siddharth had talked about their suppliers of China.
- He stated that they did not make any payment to Chinese supplier from which the goods actually procured through M/s Magnus or M/s Majestic.

**10.1.1.4 Further Statement of Shri Ankit Vishwanath Singhania, Director of M/s Navitas Solar Pvt. Ltd. situated at 371, 372, 373/A, 373/B, 374/A, 374/B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat- 394810 was recorded on 13.08.2025 (RUD 20) under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- Perused his earlier statement dated 01.08.2025 and agreed with all the facts mentioned and stated by him under the said statement.
- He stated that till them they had procured total 7 Consignments from M/s MNM Solar related to Solar Cells and Aluminium Frames. The detail of import thereof is as under;

Port Code	BE No	BE Date	Imp Name	Supplier Name	Item Des	CTH	Ass Value	
INM UN 1	3356 733	19-07-2025	MNM SOLAR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	SOLAR CELLS	85414 200	338778 31.68	Navitas Solar Pvt. Ltd.
INM UN 1	3357 561	19-07-2025	MNM SOLAR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	SOLAR CELLS	85414 200	338778 31.68	Navitas Solar Pvt. Ltd.
INM UN 1	3166 419	10-07-2025	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC S.O.C.	ALUMINIUM FRAME	76109 090	370660 00	Navitas Solar Pvt. Ltd.
INM UN 1	2932 712	28-06-2025	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC	ALUMINIUM FRAME	76109 090	376895 00	Navitas Solar Pvt. Ltd.

				S.O.C.				
INM UN 1	2919 615	27-06-2025	MNM SOL AR	MAGNUS GREEN SOLAR PANELS MANUFACTURING L.L.C	SOLAR CELLS	85414 200	318169 50	Navitas Green Solution Pvt. Ltd.
INM UN 1	9075 792	24-03-2025	MNM SOL AR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	SOLAR CELLS	85414 200	319434 19.2	Navitas Green Solution Pvt. Ltd.
INM UN 1	8786 319	08-03-2025	MNM SOL AR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	SOLAR CELLS	85414 200	254620 00	Navitas Green Solution Pvt. Ltd.
						Total	23,17,33,533/-	

- He stated that out of above said 7 consignments, 3 consignments of Solar Cell were purchased by their firm Navitas Green Solution Pvt. Ltd. and remaining 4 were purchased in M/s Navitas Solar Pvt. Ltd.
- Produce the entire invoices issued by M/s Mecpower Solutions Ltd on account of sale of the said goods to our firms.
- Perused a copy of **SWIFT payment advice copy issued by Emirates NBD Bank, Dubai, reflecting a payment of USD 629,680.12 made on 03.06.2025 by M/s Magnus Green Solar Panels Manufacturing LLC, Dubai, from Account No. 1025902429602 to the beneficiary M/s Anhui Shijing Solar power Technology Co. Ltd., 40 Xingcheng Road, Heli Park, Ningguo City, Anhui Province, China, through Bank of China, Xuancheng Branch (BIC: BKCHCNBJ780); that the remittance information mentions "Payment of your Invoice No. SJ-Navitas-20250524 dated 24.05.2025"** for goods, he stated that the said SWIFT transaction pertains to the payment made by M/s Magnus Green Solar Panels Manufacturing LLC, Dubai, to M/s Anhui Shijing Solar power Technology Co. Ltd., China, for the purchase of solar cells; that these Chinese-origin solar cells were routed through UAE and imported into India by M/s MNM Solar, Surat, which then supplied to M/s Mecpower Solution Ltd., Vadodara, from where they were supplied to our firm, M/s Navitas Solar Pvt. Ltd. I also confirm that the said payment was paid by Magnus Green Solar Panel Manufacturing LLC for the import Solar Cells under following consignments; which later on purchased by their firm.

BE No	BE Date	Name of Importer	Supplier Name	Item Description	CTH	Qty in (PC)	Item AV	CONTAINER NUMBER
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33567 33	19-07- 2025	MNM SOLA R	MAGNUS GREEN SOLAR PANELS MANUFA CTURING LLC	SOLA R CELL S	85414 200	1182 720	3387 7832	TCLU882 9824
33575 61	19-07- 2025	MNM SOLA R	MAGNUS GREEN SOLAR PANELS MANUFA CTURING LLC	SOLA R CELL S	85414 200	1182 720	3387 7832	MRSU34 50899

- He confirmed that he was aware that the goods supplied by M/s MNM Solar were actually of Chinese origin but routed through UAE, as he was informed by their Purchase Manager Shri Siddharth Shah and also by Mr. Krunal from M/s Magnus Green Solar Panels Manufacturing LLC that the goods were of Chinese origin and would be routed through UAE before being supplied to them.
- He stated that Shri Siddharth Shah, during his statement, produced a photograph containing details of the procurement of solar cells and aluminium frames from China, along with the ETA to the UAE and thereafter to India; that he confirmed that the said sheet was actually prepared for tracking the consignment from China to India via routing through Dubai, UAE.
- He stated that M/s MNM Solar did not disclose the original country of origin of the goods in the import documents; that they did not raise any objection to the country of origin being declared as UAE, despite knowing that the goods were actually from China, as Shri Manan had assured them that their firm would not incur any liability if the Indian authorities raised any questions; that to safeguard our firm, he would route the supply of goods through his firm, namely M/s MNM Solar.
- He stated that he was aware that under certain Free Trade Agreements, goods originating from the UAE attracted lower duties compared to goods from China; that he was also aware that, due to the declared UAE origin and routing of goods through the UAE, they paid lower customs duty than what would have been payable on goods of Chinese origin.
- He stated that all the goods they received from M/s MNM Solar in this case were imported by them from UAE-based firms owned by Shri Manan Tailor, which he knew were, in fact, sourcing the goods from China.
- On being asked, he state that all the firms, namely M/s MNM Solar (India), M/s Magnus Green Solar Panels Manufacturing LLC (UAE), and M/s Majestic Star Aluminium Extrusion Co. LLC (UAE), are owned or controlled by Shri Manan Tailor.

- He stated that he met to Shri Krunal, the representative of M/s Magnus Green Solar Panels Manufacturing LLC, and informed him that Shri Krunal will source and supply of goods to their firm.
- He stated that all payments were made to M/s MNM Solar in India, and no payments were made directly to the Chinese suppliers.
- He stated that he had acknowledged and accepted their firm's liability in respect of the import of goods of Chinese origin which were routed through the UAE. In view of the same, he has voluntarily initiated the payment of the differential customs duty to discharge his liability; that he was submitting copies of various challans evidencing such voluntary payments.

### **10.1.2 Scrutiny of documents/records/evidences**

**10.1.2.1** It is evident from the documents/records/evidences recovered during the search proceeding at the premises of M/s. Mecpower Solutions Limited and M/s. Navitas Solar Private Limited that M/s. Navitas Solar Private Limited and M/s. Navitas Green Solutions were in direct contact with the overseas suppliers viz. M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC and has imported Chinese Origin Solar Cells and Solar Aluminium Frames from the overseas suppliers routed through UAE. These two firms viz. M/s. Navitas Solar Private Limited and M/s. Navitas Green Solutions are sister concerns.

**10.1.2.2** It is evident from the statement of Shri Manoj N. Shah, Director of M/s. Mecpower Solutions Limited recorded on 30.07.2025 under section 108 of Customs Act, 1962 that they had facilitated, for monetary consideration in the form of discount, to route the goods imported by M/s. MNM Solar through their Company i.e. purchased the goods from M/s. MNM Solar and as such raised sale invoices to M/s. Navitas Solar Private Limited and M/s. Navitas Green Solutions Private Limited. It was also evident from the e-way bills that all goods were directly delivered to M/s. Navitas from the port of import i.e. Mundra. Shri Manoj N. Shah has informed that Shri Vineet Mittal and Shri Ankit Singhania were in contact with him and Shri Siddharth from M/s. Navitas had contact with his staffs and as per the directions of Shri Siddharth, his staffs prepared documents for purchase/sale of imported goods from M/s. MNM Solar. It is evident from the statement of Shri Manoj N. Shah that he was aware that the imported goods, which they dealtwith were originated from China.

**10.1.2.3** During the investigation, the mobiles phones of Shri Siddharth Shah, Deputy Manager and Shri Ankit Vishwanath Singhania, Director of M/s. Navitas Solar Private Limited were resumed during Panchnama/statement. The resumed mobile phones were subjected to experts' data retrieval (Report is attached as **RUD-49, RUD-50**), and it was found that these devices were contain crucial incremental evidences pertaining to import of the Solar Cells and Solar Aluminium Frames by

M/s. Navitas Solar Private Limited and M/s. Navitas Green Solutions Private Limited.

**10.1.2.4** The documents retrieved by the experts from the Mobile phones are as under:

**10.1.2.5 Purchase order of M/s. Magnus Green Solar Panels Manufacturing LLC to M/s. Anhi Shiljing Solar Power Technology Co. Ltd. dated 26.05.2025 (RUD 21)**

MAGNUS MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC						
PURCHASE ORDER						
FROM: MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC			TO: Anhi Shiljing SolarPower Technology Co.,Ltd			
National Industries Park Plot TPO10505_3ebaf All (South ), Dubai, Email: info@magnusgreensolar.com Website: www.magnusgreensolar.com TRN: 10407238250003			44 Kingsheng Road, Heli Park, Ningguo City, Anhui Province, 242300, China			
PURCHASE ORDER NO: MAG-7863A			Delivery Terms		FOB Shanghai	
DATE: 26/05/2025						
No	Description	Quantity		Unit Price		Amount (USD)
		PCS	(watt/PCS)	USD/WATT	USD/PC	
1	Solar cell Topcon cell 182.2*183.75MM 1688 25.1%	1,182,720	8.40	0.03175	0.26670	USD 315,431.42
2	Solar cell Topcon cell 182.2*183.75MM 1688 25.0%	1,182,720	8.37	0.03175	0.26570	USD 314,248.70
Total in USD						USD 629,680.13
VAT 0%						NA
Total in USD						USD 629,680.13
Trade Term: FOB Shanghai PAYMENT: 1. It shall be valid for 7 days unless otherwise specified. 2. It shall be governed by Singapore and decision made by the Arbitrators shall be regarded as final and binding upon both parties. Arbitration fees shall be borne by the losing Party, unless otherwise specified. 3. This PO will cover into effect after the seller's signature on this.						
MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC						

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**10.1.2.6 A copy of SWIFT payment advice copy issued by Emirates NBD Bank, Dubai (RUD 22)**

بنك الإمارات دبي الوطني Emirates NBD		نسخة سويفت SWIFT Copy	
حالة الدفع Payment Status	ACK	تاريخ الانشاء Generated On	2025-06-02 11:19:43
تفاصيل الدفع			
تحديد التعليمات Instruction Identification	EPHCOE14105NWLJ6	تاريخ الاستحقاق Value Date	2025-06-03
رقم المرجع الفريد المعطاة Unique End-to-End Transaction Reference (UETR)	b779f6d7-4f9e-43bd-85d2-671a1b30845u	مصرف المقطعة من طرف المرسل End To End (E2E) ID	EPHCOE14105NWLJ6
المبلغ بالعملة الأساسية Amount in Base Currency	USD 629680.12	المبلغ بمقتضى عملة الدفع Amount in Payment Currency	USD 629680.12
رمز غرض المرسل Sender Purpose Code	GDI	تفاصيل الرسوم Details of Charges	DEBT
مرجع العميل Customer Reference	EPHCOE14105NWLJ6	معلومات الرجوع Remittance Information	CGODDR PAYMENT OF YR INV NO. SJ-Navitas-20250524 DATED 24-05-2025 FOR GOODS ANHUI SHIJING SOLARPOWER
فئة الغرض من المقطعة Category Purpose			

**10.1.2.7** From the above incremental documents retrieved, have direct and definite relevance with respect to their purchases of imported solar cells had been originated from China. It can be clearly seen from the payment advice of M/s. Magnus Green Solar Panels Manufacturing LLC had made payment of USD 6,29,680.12 to M/s. Anhui Shijing Solar Power in relation to Invoice No. SJ-Navitas-20250523 dated 24.05.2025 and Purchase order dated 26.05.2025 of M/s. Magnus Green Solar Panels Manufacturing LLC that M/s. Navitas had purchased solar cells 23,65,440 pcs (1182720 pcs in each two models) from M/s. Anhui Shijing solar Power vide Invoice No. SJ-Navitas-20250523 dated 24.05.2025, however, to route the said Chinese origin Solar Cells through UAE, M/s. Magnus Green Solar Panels Manufacturing LLC had also placed purchase order dated 26.05.2025 to M/s. Anhi Shijing Solar Power Technology Co. Ltd., China and accordingly, the payments received from M/s. Navitas (through M/s. Mecpower and M/s. MNM Solar) had made payment to M/s. Anhui Shijing Solar Power Technology Co. Ltd. The payment advice retrieved indicates that overseas company viz. M/s. Magnus Green Solar Panels Manufacturing LLC had made payment against the purchases of Solar Cells as per the directions and order placed by M/s. Navitas.

**10.1.2.8 Screenshot of excel file containing 5 columns viz. Supplier Name/BL No. of transshipment of goods from China to UAE/Container No./ETD/ETA (RUD 23)**

Supplier	BL#	CONTAINER #	ETD	ETA
ANHUI XINRAN NEW MATERIALS CO., LTD.	CN104677385	GESU6375483	8th June 2025	29th June 2025
		TCLU9319698		
		UNSU0121992		
		UNSU0149599		
		UNSU0161784		
ANHUI XINRAN NEW MATERIALS CO., LTD.	WOLSZSE25055063	CAIU7099520	31-May-25	19th June 2025
		SLVU4602850		
		BXAU4554080		
		SLVU4978690		
		SLVU4524552		
Fly Solar	871115000474	CSYU4015492	26th May 2025	12th June 2025
ANHUI XINRAN NEW MATERIALS CO., LTD.	Yet to loaded			

**10.1.2.9 Screenshot of excel file containing 12 columns (RUD 24)**

CUSTOMER	SUPPLIER	PRODUCT	ETD	ETA UAE	CONTAINERS	ETD UAE	ETA INDIA	INR TOTAL	INR ADVANCE	INR BALANCE - WITH TAX	USD @ 86.5
MECPOWER	FLYSOLAR	Solar Cell - MONO PERC M10 GRADE A 182*182MM 10BB EFF 23.0 SOLAR CELLS	26-May	12,June	1x40	27TH JUNE	29TH JUNE	34,871,760	0	34,871,760	\$ 403,141.73
MECPOWER	ANHUI XINRAN NEW MATERIALS CO., Angela	Frame	31-May	19,June	5X40FT	27TH JUNE	29TH JUNE	45,611,342.40	9,122,268.48	36,489,074	\$ 421,839.00
MECPOWER	ANHUI XINRAN NEW MATERIALS CO., LTD. Angela	Frame	8,June	29,June	5X40FT	4TH JULY	7TH JULY	45,611,342.40	9,122,268.48	36,489,074	\$ 421,839.00
MECPOWER	Anhui Shijing SolarPower Technology Co.,Ltd Vishwas	solar cell	23RD JUNE	11TH JULY	2X40FT	18TH JULY	20TH JULY	77,491,814.00	77,491,814.00	0	\$ -
											\$ 1,246,819.74

**10.1.2.10** Further, it is also evident from the document retrieved from the Mobile Devices of the persons associated with M/s. Navitas Solar Private Limited that they were informed by M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC, the Estimated time of departure (ETD) from China and Estimated time of Arrival (ETA) at UAE and thereafter ETD from UAE and ETA to India for both Solar Cells and Solar Aluminium Frames originated from China. **The Bill of Lading No. mentioned at the screenshot containing 5 columns are pertain to transshipment of goods from China to UAE.** Further, the WhatsApp chat discussions, were also retrieved from the mobile phones of these two persons of M/s. Navitas, which contains incriminating discussion with regards to routing of Chinese origin imported goods through UAE to avail benefit of preferential duty exemption notifications.

**10.1.2.11** Screenshot of documents in relation to purchase of 11,00,000 pcs of Solar Cells from M/s. Suzhou Fly Solar Technology Co. Ltd. – Proforma Invoice, Commercial Invoice, Packing List and Bill of Lading for movement of goods from China to UAE.

**Suzhou Fly Solar Technology Co., Ltd**  
FLYSOLAR 苏州美尔西科技有限公司

**PROFORMA INVOICE**

INVOICE DATE: March 19th, 2025 INVOICE NO.: 202501901

Bill to: Magnus Green Solar Panels Manufacturing LLC From: Suzhou Fly Solar Technology Co., Ltd

National Industries Park, Plot TP10505, Jebel Ali (South), Dubai, United Arab Emirates

ADDRESS: National Industries Park, Plot TP10505, Jebel Ali (South), Dubai, United Arab Emirates

TRN No: 1040723050003

CONTACT: VANESSA

CONTACT: MANAN

TEL: +971507803131 TEL: +86 1911353688

Description	Style No.	Size (mm)	Price(USD/PC)	Quantity (PCS)	Total Amount(USD)
Mono perc M10 Grade A 182*182mm 1088 EPF 23.0 solar cells	M10	182*182	92.2566	1,100,000	\$281,483.00
Trade Term: FOB Shanghai					
Payment Term: 20% deposit advance 80% balance against BL					
				Subtotal:	\$281,483.00

Bank Information:  
BENEFICIARY'S NAME: SUZHOU FLY SOLAR TECHNOLOGY CO., LTD  
BENEFICIARY'S ADDRESS: BUILDING 38 NO. 19 DONGCHANG ROAD, SUZHOU INDUSTRIAL PARK, CHINA (LANGSU) PILOT FREE TRADE ZONE, CHINA 215028  
BENEFICIARY'S BANK NAME: BANK OF NINGBO  
BENEFICIARY'S BANK ADDRESS: NO. 129 WANGJUAN ROAD, SUZHOU INDUSTRIAL PARK, JIANGSU PROVINCE, CHINA  
BENEFICIARY'S A/C NO.: 8001110102148674  
SWIFT CODE: BNBOCN33Z

VENDOR SIGNATURE: 苏州美尔西科技有限公司 高文雄  
BUYER SIGNATURE: 高文雄

**Suzhou Fly Solar Technology Co., Ltd**  
FLYSOLAR

**COMMERCIAL INVOICE**

INVOICE DATE: March 19th, 2025 INVOICE NO.: 202501901

Bill to: Magnus Green Solar Panels Manufacturing LLC From: Suzhou Fly Solar Technology Co., Ltd

ADDRESS: National Industries Park, Plot TP10505, Jebel Ali (South), Dubai, United Arab Emirates

TRN No: 1040723050003

CONTACT: VANESSA

CONTACT: MANAN

TEL: +971507803131 TEL: +86 1911353688

TO: JEBEL ALI, UAE FROM: SHANGHAI, CHINA

MARKS	DESCRIPTIONS	STYLE NO.	QUANTITY (PCS)	FOB UNIT PRICE (USD/PC)	AMOUNT(USD)
N/M	Mono perc M10 Grade A 182*182mm 1088 EPF 23.0 solar cells	182*182MM	1,100,000	\$0.2566	\$281,483.00
TOTAL:			1,100,000		\$281,483.00

Country of Origin: China

苏州美尔西科技有限公司  
Suzhou Fly Solar Technology Co., Ltd  
高文雄

**Suzhou Fly Solar Technology Co., Ltd**  
FLYSOLAR

**PACKING LIST**

INVOICE DATE: March 19th, 2025 INVOICE NO.: 202501901

Bill to: Magnus Green Solar Panels Manufacturing LLC From: Suzhou Fly Solar Technology Co., Ltd

ADDRESS: National Industries Park, Plot TP10505, Jebel Ali (South), Dubai, United Arab Emirates

TRN No: 1040723050003

CONTACT: VANESSA

CONTACT: MANAN

TEL: +971507803131 TEL: +86 1911353688

TO: JEBEL ALI, UAE FROM: SHANGHAI, CHINA

DESCRIPTIONS	STYLE NO.	QUANTITY (PCS)	PALETS	G.W. KGS	N.W. KGS	MEAS. CBM
Mono perc M10 Grade A 182*182mm 1088 EPF 23.0 solar cells	182*182MM	1100000	22	14718	14218	34.132
TOTAL:			22	14718	14218	34.132

QUANTITY: 22 PALETS  
GROSS WEIGHT: 14718KGS  
NET WEIGHT: 14218KGS  
MEAS: 34.130CBM

苏州美尔西科技有限公司  
Suzhou Fly Solar Technology Co., Ltd  
高文雄

MADE IN CHINA

**SHIPPING BILL OF LADING ORIGINAL**

Bill of Lading No.: 871115000474  
Shipment Reference No.: PPS2505090  
PENTAGON PRIME CHINA CO., LTD

NO. N3264\_3F  
XINCHANG ROAD  
BUILDING 115 DAIJIN  
ROAD, YUJIAN DISTRICT  
GUANGZHOU

CONSIGNEE (or Order): Magnus Green Solar Panels Manufacturing LLC  
NATIONAL INDUSTRIES PARK, PLOT TP10505, JEBEL ALI (SOUTH), DUBAI, UNITED ARAB EMIRATES

Notify Address: SAME AS CONSIGNEE

Place of acceptance: SHANGHAI  
Date of acceptance: 20250526  
Port of Discharge: JEBEL ALI  
Vessel Name: EEL NUMBER 822210

Place of Loading: SHANGHAI  
Date of Loading: 20250526  
Date of Period of Delivery: SEA

Carrier (or 2D): CPFLIGHT42 (0000008)  
Marks and Numbers: N/M  
Number of packages, units or articles, general description of goods, (add to contents): 22 PALETS 1100 CONTAINER 1 X KING CONTAINERS  
Gross Weight: 14718.000KGS  
Measurement: 34.130CBM

Particulars above furnished by shipper / consignee

Freight Amount: COLLECT  
Freight Payable at: DESTINATION  
Number of Original B/L(s): 3  
Place and Date of Issue: SHANGHAI/CHINA/25

Other Particulars (if any):  
Weight and measurement of container not to be included (WEIGHT CONTAINED ON BACK HEREOF)

For PENTAGON PRIME CHINA CO., LTD  
AUTHORIZED SIGNATORY

**10.1.2.12** The above documents retrieved from the mobile phone, it apparent that M/s. Magnus Green Solar Panels Manufacturing LLC had procured 11,00,000 pieces of “Mono perc M10 Grade A 182&182mm 1088 EPF 23.0 Solar Cells” from M/s. Suzhou Fly Solar Technology Co., Ltd, China vide Invoice No. 2025031901 dated 19.03.2025 and the same were transhipped vide BL No. 871115000474 dated 26.05.2025 from Shanghai Port, China to Jubel Ali, UAE. And, thereafter, the said goods have been sent to India for its delivery to M/s. Navitas Green Solutions Private Limited (the documents in this respect were uploaded at E-Sanchit while filing BE) and the said Solar Cells were cleared vide Bill of Entry No. 2919615 dated 27.06.2025 filed by M/s. MNM Solar and the said solar cells were further sold to M/s. Mecpower Solutions Private Limited (vide Invoice No. 71 dated 04.07.2025) and thereafter, M/s. Mecpower Solutions Private Limited had sold it to M/s. Navitas Green Solutions Private Limited. The imported Solar Cells were directly delivered to M/s. Navitas Green Solutions Private Limited vide E-way Bill No. 651930831907 dated 04.07.2025, from port of import viz. Mundra **(RUD 25)**.

**10.1.2.13** Further, documents (proforma invoice) in relation to purchase of 1098240 pieces of Solar Cells from M/s. Zhejiang Ronma Solar Group Co. Ltd by M/s. Magnus Green Solar Panels Manufacturing LLC was found and recovered from the said mobile phones **(RUD 26)**

**10.1.2.14** Both the parties i.e. overseas suppliers viz. M/s. Magnus Green Solar Panels Manufacturing LLC/M/s. Majestic Star Aluminium Extrusion Co. LLC and M/s. Navitas Solar Private Limited/M/s. Navitas Green Solutions Private Limited were hatched the conspiracy for import of Solar Cells and Solar Aluminium Frames from China and get it routed through UAE under the cover of Country of Origin Certificate to avail preferential duty exemption benefit at India with willful intention to evade payment of appropriate Customs duty payable when imported from China. These facts were also admitted by the key persons, including directors associated with M/s. Navitas and the persons, including owner of overseas suppliers, in their statements recorded under section 108 of Customs Act, 1962.

**10.2 Imported by M/s. MNM Solar and buyer and beneficial owner M/s. Arham Renewtech India Private Limited and subsequent buyer and beneficial owner M/s. Su-Kam Power Systems Limited :**

**10.2.1.1 Statement Shri MAHANT U. PATEL, Project Sales of M/s. Arham Renewtech India Private Limited was recorded under Section 108 on 28.07.2025 (RUD 27) under Customs Act, 1962, wherein he interalia stated that:**

- He stated that M/s ARHAM RENEWTECH INDIA PVT. LTD. Private limited firm wherein there are 2 Directors viz. Shri Praful Bhutka and Shri Nimish Shah; that he mainly reports to Shri Praful Bhutka and other director of the said company as and when required.
- He stated in connection to their recent transactions to the order been placed by M/s Su-kam Power System Limited that firstly they got inquiry of solar module from M/s. Su-kam Power System Limited for 5 Containers (40 Ft) (3600 pieces); that they placed the order to their vendor M/S MNM SOLAR, and received payment of Rs. 50 lacs as an advance; it was further decided that the further payment would be done only after the inspection of the said ordered goods in question; that on 20.07.2025. he received a message from Shri Krunal of M/s Magnus Solar that goods (3 containers having container number SELU4082517, MRKU5440860 and HASU4044750) have arrived at Mundra Port and then Shri Praful provided him the address for the delivery they said 3 containers and accordingly the said 3 containers were delivered to Survey No. 192, Dudhathal Village, Nr Pakhiya Chokdi, Kapadwanj, Ahmedabad-387620.
- He stated that the said 2160 number of solar panels imported by M/s MNM Solar were purchased by their firm under proper GST Invoice and were delivered to Survey No. 192, Dudhathal Village, Nr Pakhiya Chokdi, Kapadwanj, Ahmedabad-387620 by M/s Krunal of Magnus Green Solar.
- He state that he himself and Mr Vaibhav Srivastava, Product Head of M/s Su-kam Power System Limited visited at the above said place to inspect the

said goods imported under bill of entry 3248243 dated 14.07.2025; that on inspection, he found that two stickers were found to be pasted over each other on the outer surface of the said panels; that on the above sticker, there was mention of Magnus Green Solar Manufacturing LLC and on removing the said sticker, he found that one more sticker was found to be affixed below it which has a mention of **JA Solar and some Chinese word** along with it; that he took print out of the same and produced the same, which is as under :-



- He stated that upon inquiry with the person namely Mr. Krunal of M/s MNM SOLAR and M/s Magnus Green Solar Manufacturing LLP in respect to JA SOLAR, Mr. Krunal had forwarded the two page literature of M/s JA SOLAR, No. 8, Building, Nuode Centre, No. 1 Courtyard, East Auto Museum Road, **Feng Tai District, Beijing**; that from the said documents he found that the said company was not certified under BIS.
- He stated that the said goods imported under bill of entry 3248243 dated 14.07.2025 were of Chinese origin and not of UAE origin.
- He stated that as the said panel was made in China and as they had not ordered for China products, he communicated the same to his director viz. Shri Praful Bhutka and after discussion/negotiation with M/s Sukam Power System Limited, it was decided at the end of M/s Su-Kam Power Systems Limited that they would accept material of two containers i.e. 1440 Solar Module only and accordingly, they cancelled their further order to M/s MNM SOLAR and as they made an payment for two containers i.e. Rs 95,67,853/- (including GST) and had already made payment of Rs. 50 lacs, it was communicated to Shri Krunal of M/s MNM that they would refund back the excess amount and till then, the Solar Module in respect to the third container i.e. SELU4082517 would remain in their possession and it is kept lying at Gateway Distri Parks, ICD, Viramgam, Near Popat Chokdi, Village-Bhojwa, Mandal, Dist. Ahmedabad.
- He perused the Panchnama dated 28.07.2025 and he also confirmed that the printout of WhatsApp chats between him (Mobile Number 9924111700) and Shri Praful Bhutka (Mobile Number 9998732800) resumed under the said Panchnama are related to their business transaction with M/s MNM SOLAR in respect to the order placed by their client M/s Su-kam Power System Limited.

- He stated that for the excess payment of Rs.50 lacs, no credit/debit note have been issued; that the same material was in their custody and same was kept lying near Viramgam.
- He perused the documents resumed under Panchnama dated 28.07.2025 and he stated that the said page was one of his WhatsApp Communication with Mr. Vaibhav, Product Head of M/s Su-Kam Power Systems Limited in which they were discussing about the sale and inspection of goods imported by M/s MNM Solar under bill of entry 3248243 dated 14.07.2025; that in the said chat, Mr. Vaibhav informed him that the details regarding the container and packing list will be confirmed at forwarded booking time from China.
- He stated that he agreed with the facts that the goods i.e. solar panels imported by M/s MNM Solar under bill of entry 3248243 dated 14.07.2025 were purchased by their firm were of Chinese Origin i.e. the solar panels were manufactured in China and routed through UAE.
- He confirmed that though they had a knowledge that the subject goods were of China origin, they did not mention that same in their invoices issued to M/s Su-Kam Power Systems Limited in respect to the Solar Modules pertaining to the two containers.

**10.2.1.2 Statement Shri Praful Bhutka, Director of M/s Arham Renewtech India Pvt. Ltd. was recorded on 30.07.2025 under Section 108 of Customs Act, 1962 (RUD 28), wherein he interalia stated that:**

- He stated that his company had purchased total 3 Consignments from M/s. MNM Solar, Surat related to Solar Panel vide Invoice No. 83, 84 & 85 all dated 19.07.2025.  
He stated that he placed order to Shri Krunal of M/s Magnus Solar LLC, Dubai, UAE over the call on his mobile number +971552493663.
- He stated that they had received an order to Supply 3600 Solar panel Unit to M/s Su-Kam Power Systems Ltd. over call; that the call was received by Shri Mahant Patel, Project Sales Head of their firm from Shri Vaibhav of M/s Su-Kam Power Systems Ltd.; that Shri Mahant Patel informed him regarding the said order and accordingly, to fulfil the said order, their firm placed order to M/s Magnus Solar LLC, Dubai, UAE through its owner Shri Krunal having mobile number +971552493663.
- He stated that due to the heavy price at domestic market they placed the order to purchase the said goods from overseas market.
- He stated about the order placed to Shri Krunal owner of M/s Magnus Solar LLC but the PO was issued to M/s MNS Solar, that as per the communication made with Shri Krunal, Shri Krunal informed that Shri Krunal had firm in India namely MNM Solar based in Surat and will supply the goods through this firm to their firm.
- He stated about that they paid an amount of Rs. 50 Lakh to MNM Solar as per direction of Shri Krunal.

- He stated that he doesn't know that at whose name the M/s. MNM Solar is registered in India, however he was informed by Shri Krunal that Shri Krunal is owner of the said firm.
- He stated that all the detail related to MNM Solar was forwarded by Shri Krunal on WhatsApp.
- He stated that he knew Shri Manan Tailor other than Shri Krunal, who is also the owner of M/s Magnus Solar LLC.
- He stated that he could produce the WhatsApp chat as he deleted all the chats on 29.07.2025; that he was deleted the chats as he afraid from the inquiry being conducted.
- He perused the Panchnama dated 28.07.2025 drawn at the office premises of M/s Arham Renewtech India Pvt. Ltd. and agreed with the facts mentioned in the said Panchnama.
- He perused the statement dated 28.07.2025 of Shri Mahant U. Patel, Project Sales Head of M/s Arham Renewtech India Pvt. Ltd. and agreed with the statement dated 28.07.2025 made by Shri Mahant Patel; that the fact regarding the origin of the solar panels purchased from MNM Solar was known to them when they removed the Magnus sticker affixed on the panels, which revealed that the goods were actually produced by JA Solar, a Chinese company, and not by Magnus Solar LLC, UAE.
- He stated that during the physical inspection of the solar panels, Shri Vaibhav, the representative of M/s Su-Kam Power Systems Ltd., along with their company's representative Shri Mahant Patel, had removed the Magnus stickers affixed on the panels; that upon removal of these stickers, it was revealed that the panels were actually manufactured by JA Solar, and not by Magnus Solar LLC.
- He stated that the said solar panels are manufactured by JA Solar, a China-based company; that he perused the literature/brochure of JA Solar, which was forwarded by Shri Krunal to Shri Mahant Patel and was produced by Shri Mahant Patel during his statement; that the solar panels purchased by their firm from MNM Solar, through Magnus Solar LLC, are actually of Chinese origin, which were routed through UAE since the rate of duty on imports from China is higher than that on imports through UAE.
- He stated that he had informed Shri Krunal about this incident and requested to take back the cargo, however, Shri Krunal refused to take back the cargo, since, they had already paid the full purchase amount to M/s MNM Solar, they requested M/s Su-Kam Power Systems Ltd. to purchase the said goods; that consequently, M/s Su-Kam Power Systems Ltd. purchased only two consignments, and the remaining one consignment was pending with them for further disposal.
- He stated that he was aware about each and every communication related to their purchase of Solar Panel from Magnus Solar LLC; that their firm purchased the said goods actually from Magnus Solar LLC, however on books they had made the payment to MNM Solar; that he knew to Shri Krunal since last 3 to 4 months, as he met Shri Krunal in RENEX Expo at Chennai; that during the said meeting they had exchanged their contact

detail for further business purpose; that he also met Shri Krunal in China on 12.06.2025 during his visit in Solar related expo at China; that Shri Krunal asked them to place order related to supply.

- He stated that they had not received any written order from M/s Su-Kam Power Systems Ltd, however informed them that the said consignment will only be purchased after physical inspection of the goods.
- He stated that out of above said 3 consignments, 2 consignments were sold to M/s Su-Kam Power Systems Limited, Baddi (HP) under invoice no. ARIPL/25-26/063 & ARIPL/25-26/064 both dated 23.07.2025.
- He stated that he had not received any import documents related to the said import and also Shri Krunal did not forward any import documents related to the same.
- He stated that Shri Krunal had forwarded to him the GST registration certificate of M/s MNM Solar and also as he knew to Krunal and he met so he had faith about the words of Shri Krunal and accordingly had transferred the amount in the account of M/s MNM Solar.
- He confirmed that their firm had placed the order to Magnus Solar LLC.
- He stated that M/s Su-Kam Power Systems Ltd was agreed to purchase 2 consignments and issued purchase order bearing no. POT-007/600474 dated 23.07.2025 to them and also made the payment to their firm.

**10.2.1.3 Statement of Shri Yajan Bansal, Director of M/s. Su-Kam Power Systems Ltd. situated at Plot No. 54, Sector-37, Phase-VI Udyog Vihar, Gurgaon, 122001 (Haryana) on 22.08.2025 (RUD 29) recorded under Section 108 of Customs Act, 1962, wherein he interalia stated that –**

- He stated that being director of the firm, he look after all the work related to finance and Accounts; he also look after the work related to procurement Solar Panel and Lithium for our battery manufacturing; that they procured Indian manufactured Solar Panel form M/s Gautam Solar Pvt. Ltd., Haridwar, M/s Luno Solar Pvt. Ltd. Haridwar and M/s Sun n Sand Pvt. Ltd, Punjab as per our OEM manufacturing conditions; that other than of the above said solar panel they got Performa invoice PI/25/26/54 dated 16.06.2025 from M/s Aatmanirbhar Solar Pvt. Ltd on the basis of the same they issued Purchase order POT 007/600332 dated 18.06.2025 to purchase 3600 Solar Panels; that he submitted the copy of the Performa Invoice and Purchase order; that the discussion related to purchase of 3600 Solar panels was made with Shri Manan Tailor and Shri Krunal Madhu at Dubai UAE, when he went to Dubai in the middle east energy exhibition in the month of April 2025; that during the discussion at the exhibition, both the above said persons informed them that they have solar panel manufacturing facility in India at their firm namely M/s Aatmanirbhar Solar Pvt. Ltd. and they can supply the Indian manufactured solar panel to our firm; that Shri Krunal Madhu called him in the month of May 2025 to ask for some solar panel supply order; further as per their later on discussion over the call they placed the order for 3600 Indian manufacture and paid 50 lacs advance for

the same; that he confirmed that M/s. Su Kam Power Systems Limited has not made any other purchases from M/s. Aatmanirbhar Solar Pvt. Ltd.

- He stated that as per our term's for purchase, they asked to Shri Krunal to inspect the solar panel before take the delivery, and accordingly. they had appointed their person namely Shri Vaibhav, Production Manager of their firm and he inspected goods and noticed that the said panels were imported not Indian manufactured as decided between him and Shri Krunal; that therefore, they denied to take the delivery of the said consignments; that after some time he again received the call from Shri Krunal and offered him to sell the imported Solar Panels to their firm, for which they gave their consent and accordingly, they received 1440 panel from firm namely M/s Arham Renewtech India Pvt. Ltd. Ahmedabad under invoices No. APRIL/25-26/063 dated 23.07.2025 and APRIL/25-26/064 dated 23.07.2025 for 720 Solar Modules each and goods have been received to their factory premises situated at Plot no. 7, Apparel Park-cum-Industrial Area, Katha, Baddi, Himachal Pradesh.
- Perused the Panchnama dated 29.07.2025 drawn at our factory premises of M/s. Su-Kam Power Systems Limited and stated that he agreed with all the content of the said Panchnama to be true and Correct; that as the panel inspected by our production manager, he took some photographs which shows that the panels are foreign origin; that he used to talk with Shri Krunal Madhu at his mobile no. +9715524936631 that he talked to Shri Manan Tailor also once on Zoom Call, when the order of 3600 Solar was got finalized.
- He stated that 1440 panels were received to their firm from M/s Arham Renewtech India Pvt. Ltd. Ahmedabad, however he didn't know any person of M/s Arham Renewtech India Pvt. Ltd. Ahmedabad; that Shri Krunal Madhu informed them that M/s Arham Renewtech India Pvt. Ltd. Ahmedabad is Shri Krunal Madhu's firm and one person namely Shri Mahant Patel will coordinated work related to inspection of the said panels; that as they did not get the Solar Panels of Indian Manufacture, suitable for net metering, therefore they got some discount on purchase of foreign origin Solar Panels from Shri Krunal Madhu; that he has not any information other than above stated related to Shri Manan and Shri Krunal.
- Perused the statement dated 28.07.2025 of Shri Mahant Patel, Project Sales manager and statement dated 30.07.2025 of Shri Praful Bhutka Director both from M/s Arham Renewtech India Pvt. Ltd. Ahmedabad and stated that he did not placed order for 5 containers, however he placed the order of 1440 panels with M/s Arham Renewtech India Pvt. Ltd. Ahmedabad through Shri Krunal Madhu, as Shri Krunal Madhu informed him that the said firm M/s Arham Renewtech India Pvt. Ltd. Ahmedabad owned by him; that he did not talk with Shri Mahant directly as he was discussing the said matter with Shri Krunal Madhu; that the order was placed by him on behalf of M/s. Su Kam Power Systems Limited with M/s. Arham Renewtech India Pvt. Ltd, Ahmedabad; that he agreed with the other facts with respect to me and my firm mentioned in the said statement.

- He on perusal of the copy of the literature/brochure of JA Solar and copy of one photos produced by Shri Mahant Patel during his statement dated 28.07.2025 stated that he agreed that the solar panel purchased by us through M/s Arham Renewtech India Pvt. Ltd. Ahmedabad have JA Solar marking; that JA Solar is a chines firm; that he agreed that the of cargo delivered to their firm from M/s Arham Renewtech India Pvt. Ltd. Ahmedabad were having the marking of JA Solar embossed at the solar panel and the said facts was also in the Panchnama dated 29.07.2025 drawn at their factory premises; that after perusing and understand the above facts and documents he noticed that the solar Panel under 2 containers having total quantity of 1440 with marking of JA Solar, which is supplied by Shri Krunal through UAE to M/s Arham Renewtech India Pvt. Ltd. Ahmedabad and then to their firm; that he never met any person of firm namely M/s Arham Renewtech India Pvt. Ltd. Ahmedabad. However, he noticed that Shri Mahant Patel who met to Shri Vaibhav during inspection of the solar panel is related to M/s Arham Renewtech India Pvt. Ltd. Ahmedabad; that as per statement of Shri Mahant Patel, the said inspected panels and supplied panels both were same; that out of three containers, 2 containers were supplied to their firm.
- Perused the Notification No. 22/2022-Customs dated 30.04.2022 and stated that the benefit of notification under 22/2022-Customs dated 30.04.2022 was eligible only to the goods which were imported from United Arab Emirates and the benefit under notification No. 22/2022-Customs dated 30.04.2022 was not eligible for the solar panels which were imported from China that the imported Solar Panels delivered to them vide the Invoices dated 23.07.2025 by M/s. Arham Renewtech India Private Limited was a final product and ready to use condition and having marking of JA Solar of Chinese company and same were not eligible for the benefit under the said Notification.

## **10.2.2 Scrutiny of documents/records/evidences**

**10.2.2.1** During examination of the imported solar panels by M/s. MNM Solar with respect to supply of 3600 pieces to M/s. Su-Kam Power Systems Limited at various places where they were stored viz. factory premises of M/s Su-Kam Power Systems, Baddi, Domestic Warehouse at Viramgam and Mundra Port that these solar panels were consist of beneath marking of “JA Solar” and these marking of “JA Solar” has been masked with temporary stickers of “Magnus”, which clearly indicates that the imported Solar Panels were manufactured by JA Solar a Chinese Company. The investigation revealed that Shri Yazan Bansal, Director of M/s. Su-Kam Power Systems Limited had met Shri Manan Tailor and Shri Krunal Madhu of M/s. Magnus and as per their mutual understanding, he placed order for purchase of 3600 pcs. of Solar Panels through M/s. Arham Renewtech India Private Limited. The oral evidences of the associated persons with respect to purchase of the imported solar panels viz. M/s. Arham Renewtech India Private Limited and M/s. Su-Kam Power Systems Limited, it is evident that the imported solar panels were manufactured by JA Solar at China. It is further evident from the statement that

these persons aware of these fact that the imported Solar Panels were Chinese origin during their inspection of the imported goods and upon such inspections and when he came to know that the imported solar panels were originated from China and did not contain BIS compliance, M/s. Su-Kam Power Systems Limited had bargained to procure these imported solar panels with marking of JA Solar at discounted price and accordingly, they had procured the 1440 pcs of Solar Panels at discounted price.

**10.2.2.2** Accordingly, it is crystal clear that the imported solar panels are of from China and routed through UAE by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE.

**10.3 Imported by M/s. MNM Solar and buyer and beneficial owners M/s. Uniarc Trade International LLP and M/s. Australian Premium Solar India Private Limited:**

**10.3.1.1 Statement of Shri Chirag Rayshi Shah, Director of M/s Uniarc Trade International LLP situated at 19, Kamla Bhavan, Sharma Industrial Estate, Walbhat Road, Goregaon (East), Mumbai-400063 was recorded on 12.08.2025 (RUD 30) under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- He stated that he partners in their firm M/s Uniarc Trade International LLP and the other partner of the firm is Mrs Manjari Hitesh Shah.
- He stated that he looks after all the work related to my firm, as another partner of the firm is only sleeping partner.
- He stated that my firm M/s Uniarc Trade International LLP was established by me in the year 2017; that the said firm have two GSTIN i.e. 24AAFFU0236M1Z6 & 27AAFFU0236M1Z0.
- He stated that in their firm M/s Uniarc Trade International LLP trade the Solar Cell.
- He stated that they did not have any manufacturing unit, however, for the purpose of trading of the Solar Cells we procure the same from China.
- He stated that they procure the Solar Cell from China by importing from their suppliers M/s Ycergi, M/s SK Power & M/s Supervin
- He stated that they also procured the Solar Cells from M/s Magnus Solar Green Panel Manufacturing LLC, Dubai through its Indian firm M/s MNM Solar, Surat in the month of March and April 2025.
- He produced the detail of the said procurement, which are as under;

S No.	Inv. No.	Inv Dt.	Inv Amt	E Way Bill No.	E Way Bill Dt.
1	MNM2503	07-03-2025	7454106.00	-	-
2	8786320	19-03-2025	31870924.80	611875639716	19-03-2025
3	8	31-03-	7586615.00	-	-

		2025			
4	3	04-04-2025	4864608.00	621884406922	04-04-2025
5	2	04-04-2025	21890736.00	611884387950	04-04-2025
6	4	07-04-2025	26755344.00	611885597590	07-04-2025
7	7	16-04-2025	7709247.50	691890772016	16-04-2025

- He states that he doesn't know who is the owner of M/s MNM Solar, Surat, however as informed by Shri Manan that MNM Solar is his Indian based firm.
- He stated that Shri Manan is the owner of M/s Magnus Green Solar Panels Manufacturing LLC and he met to Shri Manan Tailor & Shri Krunal Madhu in Delhi at Solar exhibition in October 2024.
- He stated that he also knew one person namely Mr Krunal an representative of M/s M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC.
- He stated that Shri Manan has offered that Shri Manan will supply the solar cell in India as per their requirement.
- He stated that he was not aware that the said Solar Cells were procured by Shri Manan from China, however when the said consignments were arrived at their premises, he noticed that that said goods were China origin.
- He stated about when the goods arrived at their premises, they had opened the packing and noticed that the same is manufactured in China that he also took some photographs of solar cell inside small packing (as photo-1) and outer box packing of Solar Cell (as photo-2) which are as under:



Photo-1

Photo-2



- He stated that in the photo-1 the description the solar cell is mentioned as 182monoBGBifacialPERC10BB14/172/12/180/20EM, which represent the solar cell type and size and also the same has language in Chinese which indicates that the said solar cells are manufactured in China; that as they import the solar cell from China since long so they can say that the said solar cell is manufactured in China.
- He stated that photo-2 also have the same detail which shows that the said Solar cells were origin of China.
- He stated that as Mr Manan has told them that Shri Manan will supply the same to them from India, however upon arrival of the said consignments at their factory they had discussed the same with Mr Manan that the goods are Chinese origin but Shri Manan assured them that as Shri Manan is providing the same in India and they are not importer hence no liability on them, therefore, they did not raised any further question.
- He stated that if solar cells were imported from UAE, then no Custom duty applicable as per CEPA Agreement, however if the same were imported from China BCD + Cess at the rate 27.5% are required to pay.
- He stated that they had received the consignments under GST invoices issued by M/s MNM Solar, however they did not place any order to M/s MNM Solar; that they ordered the goods telephonically to M/s Magnus Solar Green Panels Manufacturing LLC.
- He stated that he had no communication as chat with Shri Manan as they only discussed the matter over the call.
- He stated that when they get to know about the China origin Solar Cells supplied to them, they discussed with Shri Manan Tailer owner of M/s Magnus, who informed them that Shri Manan will provide the solar cells

manufactured out of UAE and also will provide the Country of Origin in support of the same.

- He stated and confirmed that the said solar cells were actually Chinese origin and supplied by M/s Magnus to them through MNM Solar; that that they had received the said orders on better discount so they purchased the same.
- He stated that M/s Magnus Supplied the said goods as per order, however Bill of entries were filed by M/s MNM Solar.
- He stated and confirmed that the said goods were Chinese origin and could not comments further and accepted their liability; that he had already paid an amount of Rs. 1 Cr on account of discharge his liability against the said import done by M/s MNM Solar on his behalf; that he produced the copy of the voluntarily payment challan bearing no. 1288184967 dated 12.08.2025.
- Perused the Panchnama dated 12.08.2025 drawn at the premises of M/s M/s Uniarc Trade International LLP situated at 19, Kamla Bhavan, Sharma Industrial Estate, Walbhat Road, Goregaon (East), Mumbai-400063 and agreed with the facts mentioned in the said Panchnama.

### **10.3.2 Scrutiny of documents/records/evidences**

#### **M/s. Uniarc Trade International LLP**

**10.3.2.1** On the scrutiny of the statement of Shri Chirag Rayshi Shah, Director of M/s. Uniarc Trade International LLP was recorded on 12.08.2025, it is evident that M/s. Uniarc Trade International LLP has purchased Solar Cells vide 7 different invoices from M/s. Magnus Green Solar Cells Manufacturing LLC imported through M/s. MNM Solar. Shri Chirag Rayshi Shah was in direct contact with Shri Manan and Shri Krunal of M/s. Magnus Green Solar Panels Manufacturing LLC. Shri Chirag Rayshi Shah was aware that the purchased imported Solar Cells were originated from China, when he opened the packing and noticed that labelling indicated that those goods were manufactured in China. It is also evident from his statement that Shri Chirag Rayshi was aware of the duty applicability when its importation from China and UAE (with preferential duty exemption) and also admitted that those solar cells were purchased by them in better discount and they ordered the goods telephonically to M/s. Magnus Green Solar Panels Manufacturing LLC.

**10.3.2.2** It is evident that Shri Chirag Shah, Director of M/s. Uniarc Trade International LLC, had ordered purchase of Solar Cells directly to M/s. Magnus Green Solar Panels Manufacturing LLC and got the goods delivered through M/s. MNM Solar and they aware that the Solar Cells delivered to them were of Chinese Origin and not UAE, they had benefitted from M/s. Magnus by way of discount and aware the applicability of duty when imported from China and UAE. Accordingly, it is evident that M/s. Uniarc Trade International LLC had indulged in importation of solar cells of China origin routed through UAE and has availed the preferential duty benefit under Notification No. 22/2022 – Customs dated 30.04.2022, otherwise, it was inadmissible, when imported from China.

**M/s. Australian Premium Solar (India) Private Limited :**

**10.3.2.3** It is evident from the panchnama dated 13.01.2026, that M/s. Australian Premium Solar (India) Private Limited had purchased solar cells from M/s. MNM Solar on the basis of the discussion with Shri Manan Tailor the owner of M/s. Magnus Green Solar Panels Manufacturing LLC, UAE and further, they aware that the solar cells purchased by them were China Origin and they purchased the solar cells from M/s. MNM Solar at the price lower than the prevailing market prices. Hence, it is evident that M/s. Australian Premium Solar (India) Private Limited had indulged in import of solar cells of China origin routed through UAE and availed the benefit of lower rate on their purchase.

**10.4 Imported by M/s. MNM Solar and beneficial owners M/s. Goldi Solar Private Limited and M/s. Goldi Sun Private Limited :**

**10.4.1.1 Statement of Shri Maheshkumar Chauhan, Sr. Manager (Purchase) of M/s Goldi Sun Pvt Limited situated at 1009, Infinity Tower, Lal Darwaza, Near Railway Station, Surat, Gujarat- 395008 was recorded on 05.08.2025 (RUD 31) under Section 108 of Customs Act, 1962**

- He stated that their company procured the goods from local suppliers i.e. Borosil Glass and Vishakha Glass (for Glass), Premier Energies (for Solar Cell), Adani Group (for Solar Cell), Vishakha Renewables (For Aluminium frames), MNM Solar (for Solar Panel and Solar cells)
- He stated that his company had purchased total 4 Consignments from MNM Solar, Surat, out of which 3 consignments (having total 47 Containers) were related to Solar Panel and 1 consignment (having only 1 containers) for solar cell.
- He stated that they did not purchase any goods other than above from M/s MNM Solar, Surat.
- He stated that Shri Krunal and Manan of M/s Magnus Solar LLC, Dubai approached Shri Alpesh Dave, EXIM Head of M/s Goldi Star Private Limited for supplying the raw materials for Solar Modules into India through their domestic firm M/s MNM Solar and after discussion they agreed to the proposal of Shri Krunal and Manan.
- He stated that he was not aware about the discussion made with Shri Manan and Shri Alpesh, however he was informed by his senior management that the goods supplied by M/s Magnus Green Solar, UAE will be purchased from M/s MNM Solar, Surat under proper GST invoice.
- He stated that he was not aware about the reasons why said goods were supplied by M/s Magnus through the firm M/s MNM Solar.
- He stated that he was aware that Shri Manan is the owner of M/s Magnus, have its own firm in India namely M/s MNM Solar.
- He stated that all the purchase order for supplies done by M/s Magnus, UAE, were raised to M/s MNM Solar, however the same were forwarded to M/s Magnus at their email [jd-manan@magnusgreensolar.com](mailto:jd-manan@magnusgreensolar.com), [info@magnusgreensolar.com](mailto:info@magnusgreensolar.com) or [krunal@magnusgreensolar.com](mailto:krunal@magnusgreensolar.com).

- He produced copy of one email communication dated 19.07.2025 and stated that this communication was done by Shri Chirag Kapuria (Deputy Manager) of their firm and that communication was related to not mentioning the efficiency of Solar Cell purchased from M/s Magnus through M/s MNM Solar; that in that matter they had called the detail of Efficiency of Solar Cell from M/s Tongwei Solar (Chengdu) Co. Ltd. China; that the said China-based firm has issued the commercial invoice bearing no. TWTYN-XSHT-20250519-01393 dated 04.06.2025 to M/s Magnus Green Solar Panels manufacturing LLC, UAE for the sale of Solar Cells having total qty 1182720, which were further sold by M/s Magnus Green Solar Panels manufacturing LLC, UAE to M/s MNM Solar, which were further sold to their firm M/s Goldi Sun Pvt. Ltd. vide invoice no. 82 dated 14.07.2025; that the said Solar Cell were actually purchased from M/s Tongwei Solar (Chengdu) Co. Ltd. China, which routed through UAE to India and purchased from M/s MNM Solar.
- He produced the copy of WhatsApp chat related to group namely "Purchase Goldi and Magnus"
- He stated that that WhatsApp group was created by Shri Manan, owner of M/s. Magnus Green Solar Panels manufacturing LLC, UAE.
- He stated that the members in the said WhatsApp group were Shri Manan, Shri Kunal, Ms Puja (all from M/s Magnus Green Solar Panels manufacturing LLC, UAE) and Mr Pratik, himself, Shri Alpesh Dave, Shri Chirag and Shri Jayesh (all from the Goldi Solar Pvt. Ltd.)
- He perused the chat of WhatsApp made on 20/06/2025 which is reproduced as under;

*20/06/25, 11:32 am - Krunal Madhu: Greetings!!*

*Dear Naveen sir,*

***As discussed pls find complete process of Materials procurement working day wise as follows:***

***20/06/25, 11:32 am - Krunal Madhu: IMG-20250620-WA0000.jpg (file attached)***

*20/06/25, 11:34 am - Krunal Madhu: As discussed during telephonic talk we do have 2M of limits available with C & D, so let us mutually take benefits out of it.*

*Thanks in advance.*

*20/06/25, 11:35 am - Alpesh Dave : Naveen ji is not in this group.*

*20/06/25, 11:37 am - Krunal Madhu: @13520724852916 pl find details as discussed on call with Naveen sir*

*20/06/25, 11:37 am - Krunal Madhu: Thanks*

*20/06/25, 11:47 am - Maheshkumar Chauhan: IMG-20250620-WA0001.jpg (file attached)*

20/06/25, 11:47 am - Maheshkumar Chauhan: @45514137555031

*You are advised to close this transaction first.*

20/06/25, 11:47 am - Maheshkumar Chauhan: *Then we will look into next orders.*

20/06/25, 11:48 am - Maheshkumar Chauhan: *It's been delayed beyond our expectations.*

20/06/25, 11:48 am - Maheshkumar Chauhan: *Not good for further transactions.*

20/06/25, 11:56 am - Krunal Madhu: @58618116366550, Sir this is on the top of our list.

20/06/25, 11:56 am - Krunal Madhu: *We will keep you posted.*

20/06/25, 11:58 am - Krunal Madhu: @13520724852916 20ft container payment have been received by supplier, booking has been done, 26th is gate in, pls help us and inform Steven

20/06/25, 11:59 am - Maheshkumar Chauhan: *It's been nearly 2 months.*

*I could have received the material if have released direct order on them.*

20/06/25, 4:51 pm - Maheshkumar Chauhan: *"Hello brother is there any response yet? Our director keeps asking on this issue, because it's effected our semi-annual financial audit.*

*Magnus now is not giving any response"*

20/06/25, 4:51 pm - Maheshkumar Chauhan: *Above message is received from Tongwei*

20/06/25, 4:51 pm - +971 58 655 3786: *brother, we giving continuous response to them*

20/06/25, 4:51 pm - Maheshkumar Chauhan: @171227964555487 @45514137555031

*Do we have any answer to give them?*

20/06/25, 4:52 pm - +971 58 655 3786: *and as we said 20Ft container is paid and getting picked by 24th June*

20/06/25, 4:52 pm - Maheshkumar Chauhan: *What about remaining payment?*

20/06/25, 4:52 pm - +971 58 655 3786: *rest 395K usd for last 40 Ft container is getting paid mostly by WED next week as bank has issue and we cleared that but today is Friday so we can't get any promising reply from bank*

20/06/25, 4:54 pm - Maheshkumar Chauhan: @5136965468198

*Kindly take it forward, we can't afford more delays.*

- Perused the said chat the said chat and stated regarding the attachment i.e. forwarded on **20/06/25 at 11:32 am – by Krunal Madhu: having name as “IMG-20250620-WA0000.jpg”. the photo of the same is as under;**

<b>NO. OF DAYS</b>	<b>PROCESS</b>
DAY 1	PO FROM GOLDI TO MNM
DAY 2	20 % DEPOSIT FROM GOLDI TO MNM, INDIA
DAY 3	DEPOSIT TRANSFER FROM MNM TO MAGNUS DUBAI
DAY 4	DEPOSIT PAID FROM MAGNUS TO C & D CHINA
DAY 5	C & D WILL PREPARE CONTRACT TO CHINESE SUPPLIER
DAY 6	C & D INTERNAL PROCESS
DAY 7	C & D WILL PAY 20% DEPOSIT TO CHINESE SUPPLIER
<b>ONCE MATERILS ARE READY FOLLOWING PROCESS STARTS</b>	
DAY 1	MATERIALS READY
DAY 2	C & D WILL BE INFOMRED TO PAY BALANCE AMOUNT
DAY 3	C & D WILL PAY BALANCE 80% TO SUPPLIER
DAY 10	MATERIALS WILL SAIL FROM CHINA TO UAE
DAY 35	MATERIALS ARRIVES AT UAE
DAY 40	MATERIALS CUSTOMS CLEARED - WILL BE AT MAGNUS WAREHOUSE
DAY 43	MATERIALS SHIPPED TO MUNDRA
DAY 46	MATERILS REACHES MUNDRA
DAY 48	CLEARED AT MUNDRA
DAY 49	GOLDI WILL PAY BALANCE 80% TO MNM, INDIA
DAY 50	MATERILS WILL BE DELIVERD TO GOLDI

- He stated that the said image was forwarded by Shri Krunal, representative of M/s Magnus Green Solar Panels manufacturing LLC, UAE; that the said image was related to the complete process of Materials procurement working day wise, from China to UAE and UAE to India.
- He stated that the said detail was forwarded by Shri Krunal as their firm was in trouble due to late receipt of their earlier order hence to get the new more order from their firm, Shri Krunal had forwarded his plan of action to supply the goods to our firm in India after procurement form China only related to Solar Cell.
- He stated that other than solar cell, he was not aware that any other goods purchased from M/s Magnus UAE are/were routed through UAE.
- He stated that as he was aware that they had purchased one consignment Chinese origin Solar Cells by routing the same through UAE through M/s Magnus, UAE. which is supplied to Ms MNM Solar under Bill of entry no. 3151341 dated 09.07.2025 by M/s Magnus and sold to them by M/s MNM Solar under invoice no. 82 dated 14.07.2025; that as per observations

during search by the DRI, officers on today, they acknowledged their mistake, and instantly paid the differential duty on the said Chinese origin cargo on account of discharge their duty liability; that he produced the copy of Challan bearing no. 8330336132 dated 05.08.2025 for payment of customs duty amounting Rs. 1,03,62,246/-

- He stated that the above said cargo was routed through UAE is correct, and they had paid the differential duty amount on the said cargo.

**10.4.1.2 Statement of Shri Jayeshkumar Madhubhai Katharotiya, General Manager (Procurement) of M/s Goldi Solar Pvt. Ltd. situated at 1009, Infinity Tower, Lal Darwaza, Near Railway Station, Surat, Gujarat- 395008 was recorded on 13.08.2025 (RUD 32), under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- He stated that he is at the pay roll of Goldi Solar Pvt. Ltd.; that he also works for their sister concern firm M/s Goldi Sun Pvt. Ltd.
- He stated that both the firms are engaged in the manufacturing of solar modules and in the installation of solar projects (EPC) at PAN India basis.
- He stated that they procure the raw material from China, Vietnam, Malaysia and also from local suppliers for their both the firms.
- He stated that he was aware that, both the firms had purchased the solar cell and Modules from MNM Solar under GST invoice.
- He stated that they had procured the solar cell under our firm Goldi Sun Pvt. Ltd. and Solar Module under their firm Goldi Solar Pvt. Ltd.
- He produced the detail of purchase done from M/s MNM Solar.
- He stated, both the firm did not purchase any goods other than above from M/s MNM Solar, Surat.
- He stated that being GM of procurement, he purchased the Raw Material of for manufacture of Solar Panel/Module; that as per purchase requirement received from Production Planning Control (PPC), they place the order for purchase the raw material as per best quotation received after floating the enquiry for the said purchase.
- He stated that they did not follow any quotation process for purchase made from M/s MNM Solar; that as the rate of the said firm was already lower from the then procurement price of Solar Cells and Solar Modules.
- Perused the Panchnama dated 05.08.2025 drawn at the premises of M/s Goldi Solar Pvt. Ltd. situated at 1009, Infinity Tower, Lal Darwaza, Near Railway Station, Surat, Gujarat- 395008 and he agreed with all the facts mentioned in the said Panchnama.
- Perused statement date 05.08.2025 of Shri Maheshkumar Chauhan, Sr. Manager (Purchase) of M/s Goldi Sun Pvt Limited and he agreed with all the facts mentioned in the said statement.
- He stated that Shri Maheshkumar Chauhan, Sr. Manager (Purchase) did all the work and communication with their supplier as per directions of either him or Shri Alpesh Dave.

- He stated that Shri Alpesh Dave was introduced to Shri Manan Tailor, Owner of M/s Magnus Green Solar Panel Manufacturing LLC, Dubai by Shri Alpesh Dave, EXIM Head of M/s Goldi Star Pvt. Ltd.
- He stated that he met Shri Manan Tailor personally, when Shri Manan Tailor visited to their office in Surat in the month of Sep, 2024 and during Shri Manan Tailor's visit discussed and take order to supply the Solar Panel and Cells to their firm.
- He stated that during the visit of Shri Manan Tailor informed to them that Shri Manan Tailor has its own Solar Panel Manufacturing Premises at Dubai, UAE; that Shri Manan Tailor's firm name is Magnus Green Solar Manufacturing LLC; that Shri Manan also informed them that Shri Manan Tailor will provide the goods to their factory and import will be done by Shri Manan Tailor's another Indian firm M/s MNM Solar; that M/s MNM Solar will supply the goods to their firm viz. M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd.
- He agreed that they had purchased the Solar Cells from M/s MNM Solar were actually Chinese origin as the same were routed through M/s Magnus Green Solar Panel Manufacturing LLC, Dubai to India.
- He stated that the suggestion related to routing the solar cell though Dubai was given by Shri Manan and assured them that Shri Manan will take care about the consignments and deliver to their firm without any hassle.
- He perused the document from page no. 129 to 161 of made-up file no. 1 of the Panchnama dated 05.08.2025 and he stated that the said mail communication was done by their Deputy Manager Mr Chirag Kapuriya of procurement team with Ms Kayla, a representative of their solar cell supplier M/s JIETAI SOLAR (JTPV), China.; that vide that inquiry was confirmed with their Chinese suppliers for supply of Solar Cell-210R for 2 container of 40 ft, which to be supplied via routing through M/s Magnus to Dubai to MNM Solar and then to their firm.
- He stated that the said order was not supplied till then as there was some financial issue with M/s Magnus.
- Perused the copy of email communication dated 19.07.2025, produced by Shri Maheshkumar Chauhan during his stated dated 05.08.2025 and he stated that this communication was done by Shri Chirag Kapuria (Deputy Manager) of their firm; that that communication was related to not mentioning the efficiency of Solar Cell purchased from M/s Magnus through M/s MNM Solar; that they had called the detail of Efficiency of Solar Cell from M/s Tongwei Solar (Chengdu) Co. Ltd. China; that te said China-based firm has issued the commercial invoice bearing no. TWTYN-XSHT-20250519-01393 dated 04.06.2025 to M/s Magnus Green Solar Panels manufacturing LLC, UAE for the sale of Solar Cells having total qty 1182720, which were further sold by M/s Magnus Green Solar Panels manufacturing LLC, UAE to his firm M/s MNM Solar, which were further sold to their firm viz. M/s Goldi Sun Pvt. Ltd. vide invoice no. 82 dated 14.07.2025.

- He stated that the said Solar Cells were actually purchased from M/s Tongwei Solar (Chengdu) Co. Ltd. China, which routed through UAE (M/s Magnus Gree Solar Panel Manufacturing LLC) to India (MNM Solar) and purchased from M/s MNM Solar by their firm.
- He stated that vide the said communication, order of aluminium frame was also done, however no order for Aluminium frame was confirmed and also their firm have not procured Aluminium frame from M/s MNM Solar or M/s Magnus Green Solar Panel Manufacturing LLC.
- He stated that at the said mail they were discussing to supply of Solar Cell of China origin via Dubai to their firm.
- Perused the copy of WhatsApp chat (total 16 pages) related to group namely "Purchase Goldi and Magnus" produced by Shri Mahshkumar Chauhan during his statement dated 05.08.2025; that he agreed that the said communication was done for placement of further order of Solar Cells; that he also perused photo as attached below find in the chat as attachment;

<b>NO. OF DAYS</b>	<b>PROCESS</b>
DAY 1	PO FROM GOLDI TO MNM
DAY 2	20 % DEPOSIT FROM GOLDI TO MNM, INDIA
DAY 3	DEPOSIT TRANSFER FROM MNM TO MAGNUS DUBAI
DAY 4	DEPOSIT PAID FROM MAGNUS TO C & D CHINA
DAY 5	C & D WILL PREPARE CONTRACT TO CHINESE SUPPLIER
DAY 6	C & D INTERNAL PROCESS
DAY 7	C & D WILL PAY 20% DEPOSIT TO CHINESE SUPPLIER
<b>ONCE MATERILS ARE READY FOLLOWING PROCESS STARTS</b>	
DAY 1	MATERIALS READY
DAY 2	C & D WILL BE INFOMRED TO PAY BALANCE AMOUNT
DAY 3	C & D WILL PAY BALANCE 80% TO SUPPLIER
DAY 10	MATERIALS WILL SAIL FROM CHINA TO UAE
DAY 35	MATERIALS ARRIVES AT UAE
DAY 40	MATERIALS CUSTOMS CLEARED - WILL BE AT MAGNUS WAREHOUSE
DAY 43	MATERIALS SHIPPED TO MUNDRA
DAY 46	MATERILS REACHES MUNDRA
DAY 48	CLEARED AT MUNDRA
DAY 49	GOLDI WILL PAY BALANCE 80% TO MNM, INDIA
DAY 50	MATERILS WILL BE DELIVERD TO GOLDI

- He stated that the said image was forwarded by Shri Krunal, representative of M/s Magnus Green Solar Panels manufacturing LLC, UAE; that the said image is related to the complete process of Materials procurement working day wise, from China to UAE and UAE to India.

- He stated that the said detail was forwarded by Shri Krunal as their firm was in trouble due to late receipt of their earlier order hence to get the new more order from their firm, Shri Krunal forwarded plan of action to supply the goods to their firm in India after procurement from China only related to Solar Cell.
- He stated that their firm had also procured solar panels from M/s Magnus Green Solar Panel Manufacturing LLC, however, the same were manufactured by them under OEM conditions.
- He stated that M/s Magnus Green Solar Panel Manufacturing LLC has its own solar panel manufacturing factory in Dubai, as Shri Alpesh Dave, VP (Exim) of their firm, has visited the manufacturing unit of M/s Magnus in Dubai.
- He stated that the solar panels/modules supplied by M/s Magnus were manufactured on OEM basis.
- He stated that they do not have any written contract with M/s Magnus; however, they placed the order with M/s MNM Solar, Surat, and accordingly, they executed a supply agreement signed by MNM Solar and their firm.
- He stated that they did not place any order directly to M/s Magnus @ Dubai, as the order was supplied by MNM Solar; hence, they executed the said agreement accordingly.
- He stated that as per discussions with Shri Manan, owner of M/s Magnus, it was confirmed that the solar modules supplied to their firm were actually manufactured in the UAE.
- He stated that they do not have any written communication, technical documentation, or email correspondences from M/s Magnus confirming OEM manufacturing of solar panels specifically for their firm; that the claim of OEM basis was made verbally during their discussions with the representative of M/s Magnus and during visit at the manufacturing unit of M/s Magnus; that no evidence or written confirmation was ever issued by M/s Magnus regarding manufacturing of the solar panels exclusively for their firm under an OEM agreement.
- He stated that they had not independently verified the country of origin of the supplied solar modules beyond the assurance provided verbally by the representative of M/s Magnus. However, M/s Magnus provided the Certificate of Origin of UAE, while filing of Bill of entry by M/s MNM Solar related to goods intended to supply to their firm, where it was mentioned that the same was manufactured in UAE.
- He stated that their understanding was based solely on verbal assurances from M/s Magnus, and in good faith that they accepted representation regarding OEM manufacturing in Dubai and also their team had visited to the manufacturing unit of M/s Magnus.
- He stated that they had not reviewed the complete shipping documents related to the origin of the modules; that their dealings were with M/s MNM Solar, Surat, who acted as the intermediary; that the actual logistics and shipping arrangements were not within their control, and they were not

provided with detailed documentation tracing the goods back to its country of origin.

- He stated that the stands established that the solar panels may not be manufactured in Dubai under any OEM arrangement; based on the facts reviewed and the absence of supporting evidence from M/s Magnus, it may conclude that the goods were sourced from China, transhipped through Dubai, and thereafter supplied to them in India by M/s MNM Solar.

**10.4.1.3 Statement of Shri Alpeshkumar Jagdishchandra Dave, Vice President (Exim) of M/s Goldi Solar Pvt. Ltd. situated at 1009, Infinity Tower, Lal Darwaza, Near Railway Station, Surat, Gujarat- 395008 was recorded on 18.08.2025 (RUD 33), under Section 108 of Customs Act, 1962**

- He stated that he was aware that their firms had purchased the solar cell and Modules from MNM Solar under GST invoice.
- He stated that they had procured the solar cell under our firm Goldi Sun Pvt. Ltd. and Solar Module under their firm Goldi Solar Pvt. Ltd.
- Perused Panchnama dated 05.08.2025 drawn at the premises of M/s Goldi Solar Pvt. Ltd. situated at 1009, Infinity Tower, Lal Darwaza, Near Railway Station, Surat, Gujarat- 395008 and agreed with all the facts mentioned in the said Panchnama.
- Perused statement date 05.08.2025 of Shri Maheshkumar Chauhan, Sr. Manager (Purchase) of M/s Goldi Sun Pvt Limited.
- Perused statement dated 13.08.2025 of Shri Jayeshkumar Madhubhai Katharotiya, GM (procurement), of Goldi Solar Pvt. Ltd. and agree with all the facts mentioned in the said statement of Shri Jayeshkumar related to their company.
- Perused details of purchase from M/s MNM Solar by their firms M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd., produced by Shri Jayeshkumar during his statement dated 13.08.2025 and agreed with the detail related to purchase done form MNM Solar by their firms; that our both the firm did not purchase any goods other than said from M/s MNM Solar, Surat.
- He stated that Shri Maheshkumar Sr Manager of Goldi Solar Pvt. Ltd communicated with the overseas suppliers and also, he introduced Shri Manan Tailor and Shri Krunal Madhu both related to firm M/s Magnus Green Solar Panel Manufacturing LLC, Dubai
- He stated that Shri Manan Tailor had visited to office of their firm M/s Goldi Solar Pvt. Ltd in the year 2017 and since then he knows him; that after 2017 Shri Manan had visited to their office many times.
- He stated that Shri Manan Tailor is residing in UAE and having his own firm M/s Magnus Green Solar Panel Manufacturing LLC; that Shri Manan's firm is engaged in manufacturing of Solar Modules; that Shri Manan informed them that Shri Manan's father resides in Surat and owner of one firm namely M/s MNM Solar.

- He stated that Shri Manan Tailor visited to their office in Surat in the month of Sep, 2024 and during visit discussed and take order to supply the Solar Panel and Cells to their firm through Shri Manan's father's firm M/s MNM Solar.
- He stated that M/s MNM Solar has purchased the Solar Cells and Solar Panels from M/s Magnus Green Solar Manufacturing LLC.
- He agreed that they had purchased the Solar Cells from M/s MNM Solar, which were actually Chinese origin as the same were routed through M/s Magnus Green Solar Panel Manufacturing LLC, Dubai to India.
- He stated that the suggestion to route the solar cell consignment through Dubai was made by Shri Manan and assured them that Shri Manan would personally handle all necessary arrangements related to the shipment and ensured that the consignments would be delivered to their firm smoothly and without any complications.
- Perused the document from page no. 129 to 165 of made-up file no. 1 of the Panchnama dated 05.08.2025 and stated that the said mail communication was done by their Deputy Manager Mr Chirag Kapuriya of procurement team with Ms Kayla, a representative of their solar cell supplier M/s JIETAI SOLAR (JTPV), China; that this inquiry was confirmed with their Chinese suppliers for supply of Solar Cell-210R for 2 container of 40 ft, which to be supplied via routing through M/s Magnus to Dubai to MNM Solar and then to their firm.
- He stated that the said order was not supplied till then as there was some financial issue with M/s Magnus.
- Perused the copy of email communication dated 19.07.2025, produced by Shri Maheshkumar Chauhan during his stated dated 05.08.2025 and stated that this communication is done by Shri Chirag Kapuria (Deputy Manager) of their firm; that communication was related to not mentioning the efficiency of Solar Cell purchased from M/s Magnus through M/s MNM Solar; that in that matter they had called the detail of Efficiency of Solar Cell from M/s Tongwei Solar (Chengdu) Co. Ltd. China; that the said China-based firm has issued the commercial **invoice bearing no. TWTYN-XSHT-20250519-01393 dated 04.06.2025** to M/s Magnus Green Solar Panels manufacturing LLC, UAE for the sale of Solar Cells having total qty 1182720, which were further sold by M/s Magnus Green Solar Panels manufacturing LLC, UAE to his firm M/s MNM Solar, which were further sold to their firm M/s Goldi Sun Pvt. Ltd. **vide invoice no. 82 dated 14.07.2025.**
- He stated that the said Solar Cells were actually purchased from M/s Tongwei Solar (Chengdu) Co. Ltd. China, which routed through UAE (M/s Magnus Green Solar Panels Manufacturing LLC) to India (MNM Solar) and purchased from M/s MNM Solar by their firm.
- He stated that vide the said communication, order of aluminium frame was also done, however no order for Aluminium frame was confirmed and also their firm have not procured Aluminium frame from M/s MNM Solar or M/s Magnus Green Solar Panel Manufacturing LLC.

- He stated that vide the said mail they were discussing to supply of Solar Cell of China origin via Dubai to their firm.
- Perused the copy of WhatsApp chat (total 16 pages) related to group namely “Purchase Goldi and Magnus” produced by Shri Maheshkumar Chauhan during his statement dated 05.08.2025 and agreed that the said communication was done for placement of further order of Solar Cells and also perused photo as attached below find in the chat as attachment;

<b>NO. OF DAYS</b>	<b>PROCESS</b>
DAY 1	PO FROM GOLDI TO MNM
DAY 2	20 % DEPOSIT FROM GOLDI TO MNM, INDIA
DAY 3	DEPOSIT TRANSFER FROM MNM TO MAGNUS DUBAI
DAY 4	DEPOSIT PAID FROM MAGNUS TO C & D CHINA
DAY 5	C & D WILL PREPARE CONTRACT TO CHINESE SUPPLIER
DAY 6	C & D INTERNAL PROCESS
DAY 7	C & D WILL PAY 20% DEPOSIT TO CHINESE SUPPLIER
<b>ONCE MATERILS ARE READY FOLLOWING PROCESS STARTS</b>	
DAY 1	MATERIALS READY
DAY 2	C & D WILL BE INFOMRED TO PAY BALANCE AMOUNT
DAY 3	C & D WILL PAY BALANCE 80% TO SUPPLIER
DAY 10	MATERIALS WILL SAIL FROM CHINA TO UAE
DAY 35	MATERIALS ARRIVES AT UAE
DAY 40	MATERIALS CUSTOMS CLEARED - WILL BE AT MAGNUS WAREHOUSE
DAY 43	MATERIALS SHIPPED TO MUNDRA
DAY 46	MATERILS REACHES MUNDRA
DAY 48	CLEARED AT MUNDRA
DAY 49	GOLDI WILL PAY BALANCE 80% TO MNM, INDIA
DAY 50	MATERILS WILL BE DELIVERD TO GOLDI

- He stated that the said image was forwarded by Shri Krunal, representative of M/s Magnus Green Solar Panels manufacturing LLC, UAE; that the said image is related to the complete process of Materials procurement working day wise, from China to UAE and UAE to India.
- He stated that the said detail was forwarded by Shri Krunal as their firm was in trouble due to late receipt of their earlier order hence to get the new more order from their firm, Shri Krunal forwarded plan of action to supply the goods to their firm in India after procurement form China only related to Solar Cell.
- Perused the photo of the one attachment of the above said WhatsApp communication which was produced by Shri Maheshkumar under his statement dated 05.08.2025. The photo of the said attachment sheet is reproduced as under:

SOLAR CELL COST SHEET FOR GOLDI

Description		Scope of work
FOB price per piece	USD 0.35770	Goldi scope
QTY	2679600	Goldi scope
Shipping cost Shanghai to UAE	USD 4,000.00	Magnus scope included into Magnus margin
Shipping cost UAE to INDIA	USD 3,000.00	Magnus scope included into Magnus margin
Custom Duty	USD 0.00	Magnus scope included into Magnus margin
INDIA CHA	USD 2,500.00	Magnus scope included into Magnus margin
TOTAL upto INDIA	USD 9,67,992.92	
Magnus margin	USD 11,21,436.72	
Approx price per piece	USD 0.41851	

- He stated about the above sheet that the said sheet was forwarded by Shri Manan from his mobile no. +971586553786 on [28.04.2025@11:39](#) am; that vide the said sheets having the detail of cost to be incurred during purchase of Solar Cells from China via routing the same through Dubai.
- He stated and agreed their firms viz. M/s Goldi Solar Pvt. Ltd or M/s Goldi Sun Pvt. Ltd. had procured the Solar Cells of Chinese Origin via routing the same through Dubai UAE.
- He stated that to save the duty on import their firm have procured the said goods via routing the same through DUBAI, UAE.
- He stated that their firm had also procured solar panels from M/s Magnus Green Solar Panel Manufacturing LLC, however, the same were manufactured by them under OEM conditions.
- He stated that they did not have any written contract with M/s Magnus; however, they placed the order with M/s MNM Solar, Surat, and accordingly, they executed a supply agreement dated 01.01.2025 signed by MNM Solar and their firm; that he produces a copy of the said agreement.
- He stated that they did not place any order directly to M/s Magnus @ Dubai, as the order was supplied by MNM Solar; hence, they executed the said agreement accordingly.
- He stated that they have not executed any written OEM manufacturing agreement for the solar panels; however, as per discussions with Shri Manan, owner of M/s Magnus, it was confirmed that the solar modules supplied to their firm were actually manufactured in the UAE.
- He stated that they did not have any written communication, technical documentation, or email correspondences from M/s Magnus confirming OEM manufacturing of solar panels specifically for their firm; that the claim of OEM basis was made verbally during their discussions with the representative of M/s Magnus and during visit at the manufacturing unit of M/s Magnus; that no evidence or written confirmation was ever issued by

M/s Magnus regarding manufacturing of the solar panels exclusively for their firm under an OEM agreement.

- He stated that they have not independently verified the country of origin of the supplied solar modules beyond the assurance provided verbally by the representative of M/s Magnus, however, M/s Magnus provided the Certificate of Origin of UAE, while filing of Bill of entry by M/s MNM Solar related to goods intended to supply to our firm, where it was mentioned that the same was manufactured in UAE.
- He stated that their understanding was based solely on verbal assurances from M/s Magnus, and in good faith, they accepted their representation regarding OEM manufacturing in Dubai and also, he had visited to the manufacturing unit of M/s Magnus.
- He stated that they have not reviewed the complete shipping documents related to the origin of the modules; that their dealings were with M/s MNM Solar, Surat, who acted as the intermediary; that the actual logistics and shipping arrangements were not within their control, and they were not provided with detailed documentation tracing the goods back to their country of origin.

#### **10.4.2 Scrutiny of documents/records/evidences**

**10.4.2.1** During the Search proceeding at the premises of M/s. Goldi Solar Private Limited situated at 10<sup>th</sup> Floor, 1009, Infinity Tower, Lal Darwaja, Near Railway Station, Surat – 395008, documents in the form of e-mail communication with the M/s. Magnus Green Solar Panels Manufacturing LLC for purchase of Solar Panels/Modules and Solar Cells by M/s. Goldi Star Private Limited and M/s. Goldi Sun Private Limited have been recovered. On scrutiny of the documents in the form of e-mails recovered during the Panchnama, it is revealed that the key persons, including the directors of the company were directly in touch with the overseas supplier M/s. Magnus Green Solar Panels Manufacturing LLC for bargaining of the rate for supply of Solar Cells and Solar Panels. It was also found from the E-mail communication that these companies were also in direct touch with the Chinese companies and interacted their conspiracy for import of these solar components through M/s. Magnus Green Solar Panels Manufacturing LLC, a UAE based firm. This interaction also includes the benefit of import of Chinese origin solar components through UAE with respect to exemption from anti-dumping duty etc.

**10.4.2.2** The documents retrieved during the search proceeding at the premises of M/s. Goldi Solar Private Limited/M/s. Goldi Sun Private Limited, situated at 10<sup>th</sup> Floor, 1009, Infinity Tower, Lal Darwaja, Near Railway Station, Surat – 395008, were perused by the key persons of these companies during their statement recorded under section 108 of Customs Act, 1962 and they did admit that imported goods purchased by them through M/s. MNM Solar were Chinese Origin. They further admitted that the parties viz. M/s. Goldi Solar Private Limited/M/s. Goldi Sun Private Limited, M/s. Magnus Green Solar Panels

Manufacturing LLC and China based suppliers were aware of the fact these imported goods are being supplied to their company by routing it through UAE.

**10.4.2.3** It is evident from the Statement of Shri Maheshkumar Chauhan, Senior Manager (Purchase), of M/s. Goldi Sun Private Limited recorded on 05.08.2025 under section 108 of Customs Act, 1962 that they had -

- Purchased 4 consignments from M/s. MNM Solar
  - 3 consignments of solar Panels and
  - 1 consignment of solar cells.
- As per e-mail communication dated 19.07.2025 with Shri Chirag Kapuria (Deputy Manager), they had called the details of efficiency of solar cell from M/s. Tongwei Solar (Chengdu) Co. Ltd., China and produced commercial invoice bearing No. TWTYN-XSHT-20230519 -01393 dated 04.06.2025 to M/s. Magnus Green Solar Panels Manufacturing LLC, UAE for sale of Solar Cells having total quantity of 1182720 pcs. and those solar cells were purchased by M/s. Goldi Sun Private Limited vide Invoice No. 82 dated 14.07.2025 from M/s. MNM Solar (Importer).
- The said solar cells were actually purchased from M/s. Tongwei Solar (Chengdu) Co. Ltd., China, which routed through UAE to India and purchased from M/s. MNM Solar.

**10.4.2.4** The admission of Shri Maheshkumar Chauhan was acknowledged by Shri Jayeshkumar Madhubhai Katharotiya, General Manager (Procurement) and Shri Alpesh Bhai Jagdishchandra Dave, Vice President (Exim) of M/s. Goldi Solar Pvt. Ltd. in their statement dated 13.08.2025 and 18.08.2025 respectively.

**10.4.2.5** The copies of Sales Contract (**RUD 34**), Commercial Invoices (**RUD 35**) and Packing List (**RUD 36**) issued by M/s. Tongwei Solar (Chengdu) Co. Ltd. to M/s. Magnus Green Solar Panels Manufacturing LLC submitted during statement of Shri Mahesh Chauhan, Sr. Manager (Purchase) of M/s. Goldi Sun Pvt. Ltd. are reproduced below:

<p><b>SALES CONTRACT</b></p> <p>Contract No: TYN-XSHT-20230519-01393                  Date: May 19, 2025                  Payment term: 100% TT in advance                  Price Validity Date: June 19, 2025</p> <p>Buyer: MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC                  Add: National Industries Park, Plot TPO10005                  Add: National Industries Park, Plot TPO10005 Jebel Ali (Duba), United Arab Emirates                  Tel: +971 50 786 3131                  Email: info@mgmgreen.com</p> <table border="1"> <thead> <tr> <th>Item No.</th> <th>Description</th> <th>Power(W)</th> <th>Quantity (PCS)</th> <th>Unit Price(USD)</th> <th>Amount (USD)</th> </tr> </thead> <tbody> <tr> <td>TW-210R</td> <td>210R TOPCON</td> <td>210W</td> <td>1,182,720</td> <td>0.3114</td> <td>368,250.08</td> </tr> <tr> <td>TW-210R-1088</td> <td>1088 TOPCON SOLAR CELLS</td> <td>210W</td> <td></td> <td></td> <td></td> </tr> <tr> <td>TW-210R-1088</td> <td>1088 TOPCON SOLAR CELLS</td> <td>210W</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> <p>FOB any Port in China Total: 368,250.08</p>	Item No.	Description	Power(W)	Quantity (PCS)	Unit Price(USD)	Amount (USD)	TW-210R	210R TOPCON	210W	1,182,720	0.3114	368,250.08	TW-210R-1088	1088 TOPCON SOLAR CELLS	210W				TW-210R-1088	1088 TOPCON SOLAR CELLS	210W				<p><b>COMMERCIAL INVOICE</b></p> <p>Contract No: TYN-XSHT-20230519-01393                  Date: 2025-06-04</p> <p>Company: TONGWEI SOLAR (CHENGDU) CO., LTD.                  Add: SECTION 1, ZHONGNAN ACROSS ROAD, CHENGDU STREET, SHANGHAI DISTRICT, CHINA                  Tel: 021-54221399</p> <p>Company: MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC                  Add: National Industries Park, Plot TPO10005 Jebel Ali (Duba), United Arab Emirates                  Tel: +971 50 786 3131                  Email: info@mgmgreen.com</p> <table border="1"> <thead> <tr> <th>Item No.</th> <th>Description</th> <th>Efficiency</th> <th>Power (Watts)</th> <th>Quantity</th> <th>Unit Price (USD)</th> <th>Amount (USD)</th> </tr> </thead> <tbody> <tr> <td>TW-210R-1088</td> <td>TOPCON SOLAR CELLS</td> <td>25.40%</td> <td>5.78</td> <td>518000.00</td> <td>858137.60</td> <td>443800.00</td> </tr> <tr> <td>TW-210R-1088</td> <td>TOPCON SOLAR CELLS</td> <td>25.70%</td> <td>6.81</td> <td>268800.00</td> <td>263808.00</td> <td>133000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> <td>1186720.00</td> <td>1121945.60</td> <td>576800.00</td> </tr> </tbody> </table> <p>Net Total: USD THREE HUNDRED NINETY FOUR THOUSAND THREE HUNDRED NINETY FIVE DOLLARS AND EIGHTY FIVE CENTS ONLY</p>	Item No.	Description	Efficiency	Power (Watts)	Quantity	Unit Price (USD)	Amount (USD)	TW-210R-1088	TOPCON SOLAR CELLS	25.40%	5.78	518000.00	858137.60	443800.00	TW-210R-1088	TOPCON SOLAR CELLS	25.70%	6.81	268800.00	263808.00	133000.00					1186720.00	1121945.60	576800.00	<p><b>PACKING LIST</b></p> <p>Contract No: TYN-XSHT-20230519-01393                  Date: 2025-06-04</p> <p>Company: TONGWEI SOLAR (CHENGDU) CO., LTD.                  Add: SECTION 1, ZHONGNAN ACROSS ROAD, CHENGDU STREET, SHANGHAI DISTRICT, CHINA                  Tel: 021-54221399</p> <p>Company: MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC                  Add: National Industries Park, Plot TPO10005 Jebel Ali (Duba), United Arab Emirates                  Tel: +971 50 786 3131                  Email: info@mgmgreen.com</p> <table border="1"> <thead> <tr> <th>Item No.</th> <th>Description</th> <th>Efficiency</th> <th>Quantity</th> <th>Net weight (KG)</th> <th>Gross weight (KG)</th> <th>Measurement (CBM)</th> </tr> </thead> <tbody> <tr> <td>TW-210R-1088</td> <td>TOPCON SOLAR CELLS</td> <td>25.40%</td> <td>518000.00</td> <td>15043.50</td> <td>11800</td> <td>111*584*130cm*12</td> </tr> <tr> <td>TW-210R-1088</td> <td>TOPCON SOLAR CELLS</td> <td>25.70%</td> <td>268800.00</td> <td>2264.10</td> <td>3470</td> <td>111*584*130cm*12</td> </tr> <tr> <td></td> <td></td> <td></td> <td>786800.00</td> <td>17307.60</td> <td>15270.00</td> <td>34.26</td> </tr> </tbody> </table> <p>Net Total: 1182720.00 PCS PACKED IN 31 CASES</p>	Item No.	Description	Efficiency	Quantity	Net weight (KG)	Gross weight (KG)	Measurement (CBM)	TW-210R-1088	TOPCON SOLAR CELLS	25.40%	518000.00	15043.50	11800	111*584*130cm*12	TW-210R-1088	TOPCON SOLAR CELLS	25.70%	268800.00	2264.10	3470	111*584*130cm*12				786800.00	17307.60	15270.00	34.26
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**10.4.2.6** From the above documents, it is crystal clear that the Solar Cell purchased by M/s. Goldi Sun Private Limited from M/s. MNM Solar vide Invoice

No. 82 dated 14.07.2025, were Chinese origin and the same were routed through M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, and it is further evident that M/s. Goldi Sun Private Limited has involved in direct conspiracy to get Chinese origin Solar Cells imported through UAE and benefitted the preferential duty exemption availed by M/s. MNM Solar for the import of solar cells.

**10.4.2.7** It is further noticed from the Commercial Invoice No. TWTYN-XSHT-202519-01393 dated 04.06.2025 that the total value of the goods viz. 1182720 pcs. of "Topcon Solar Cells" were purchased by M/s. Magnus Green Solar Panels Manufacturing LLC for USD 394318.85 (FOB) from M/s. Tongwei Solar (Chengdu) Co. Ltd., China. The said consignments of Solar cells have been exported by M/s. Magnus Green Solar Panels Manufacturing LLC and they were cleared vide Bill of Entry No. 3151341 dated 09.07.2025 by M/s. MNM Solar and the imported goods were directly sold/delivered as such to M/s. Goldi Sun Private Limited. However, at the time of import, Bill of Entry was filed with the declared Assessable Value of USD 390297.6, which is below the FOB purchase value on which M/s. Magnus Green Solar Panels Manufacturing LLC from M/s. Tongwei Solar (Chengdu) Co. Ltd., China. Thus, the declared value at the Bill of Entry No. 3151341 dated 09.07.2025 is liable for rejection under Rule 12(1) of the Customs Valuation (Determination of imported goods) Rules, 2007 and the same is required to be re-determined under Rule 3(1) read with Rule 10(2) of the said rules by adding the cost of freight (Transport) and insurance (Transport @20%+ Insurance @ 1.125%, as the cost of transport and insurance could not be ascertained) on the FOB value of the goods purchased from China i.e. USD 394318.85. Accordingly, the assessable value for the purpose of Section 14 of Customs Act, 1962 is arrived at CIF USD 4,77,618.71 and exchange rate at the relevant time was 1 USD = Rs. 86.2 and the CIF in INR is Rs. 4,11,70,733 (Rupees Four Crores Eleven Lakhs Seventy Thousand Seven Hundred and Thirty Three Only).

**10.4.2.8** Vide the statements of Shri Jayeshkumar Madhubhai Katharotiya and Shri Alpeshbhai Jagdishchandra Dave associated with M/s. Goldi Solar Private Limited had further admitted that they have not executed any written OEM manufacturing agreement for solar panels and the claim of OEM basis was made verbally during their discussions with the representatives of M/s. Magnus and further they did not possess any supporting contractual documentation or verification of their claim for OEM manufacturing in Dubai, they admitted that the solar panels may not be manufactured at Dubai under any OEM arrangements and based on the facts reviewed by them and in absence of supporting evidence from M/s. Magnus, they did conclude that the goods were sourced from China, transshipped through Dubai and thereafter supplied to them in India by M/s. MNM Solar.

**10.4.2.9** In view of the above findings, it is evident that the Solar Panels imported by M/s. Goldi Solar Private Limited were originated from China and routed through UAE by M/s. Magnus Green Solar Panels Manufacturing LLC and it is also evident that both these parties were indulged in importing the Chinese goods into India to evade the payment of appropriate duty payable on the goods when imported from China. Further, they were also hatched conspiracy for their

future purchases of other Solar components/parts from China and routed through UAE, which were evident from their e-mail communications in document from page no. 129 to 165 of made-up file no. 1 of the Panchnama dated 05.08.2025 (RUD 37). Such communications further recovered at the e-mails of M/s. Goldi, with Shri Krunal Madhu of M/s. Magnus Green Solar Panels Manufacturing LLC and Chinese suppliers, apparently exhibit that they were indulged in import of solar components/parts from China through UAE (RUD 38).

**10.5 Imported by M/s. MNM Solar and beneficial owner M/s. Ganesh Green Bharat Limited and M/s. Ganesh Green Bharat Limited directly imported from M/s. Magnus Green Solar Panels Manufacturing LLC:**

**10.5.1.1 Statement of Shri Ashutosh Kumar, Head of SCM & Procurement of M/s Ganesh Green Bharat Ltd. situated at G-201, SG Business Hub, Near Gota Flyover, SG Highway, Gota, Ahmedabad-382470 was recorded on 02.08.2025 (RUD 39) under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- He stated that they procured the raw material for manufacture of Solar Panel/Module from China and from local suppliers of India.
- He stated that the raw materials for manufacture of the Solar Panel /Module are Solar Cell, Aluminium Frames, Junction Box, Glass, Copper Ribbon, Encapsulation Sheet etc.
- He stated that after his joining this firm they did not procure any raw material from any other country except China.
- He stated that their major overseas suppliers are AIKO (for Solar Cell from China), CSG (For Glass from China), U Plus (for Aluminium Frame), ZERUN (for Junction box from China) etc.
- Perused the Panchnama dated 02.08.2025 drawn at the premises of M/s Ganesh Green Bharat Ltd. situated at G-201, SG Business Hub, Near Gota Flyover, SG Highway, Gota, Ahmedabad-382470 and stated that he agreed with the facts mentioned in the said Panchnama,
- Perused the copy of ledger of purchase done from M/s. MNM Solar under 19 invoices, which was resumed under the above said Panchnama dated 02.08.2025 and stated that vide the said invoices their company was purchased Solar Panel/Module form M/s MNM Solar, Surat.
- He stated that the Solar Panel Purchased by their firm from MNM Solar was actually imported which was supplied from Magnus Green Solar Panels Manufacturing LLC. UAE.
- Perused the copy of ledger of purchase done from Magnus Green Solar Panels Manufacturing LLC. UAE, which was resumed under Panchnama dated 02.08.2025 and stated that the said ledger is related to Import Purchase done under 7 bills of entry by their firm M/s Ganesh Green Bharat Ltd; that vide the bills of entry their company had imported Solar Panel/Module form M/s Magnus Green Solar Panels Manufacturing LLC. UAE.

- He voluntarily produced copy of WhatsApp Chat backup of total 15 pages of mine from my WhatsApp account of mobile Number: +91 9558031107 with Ms. Demi Xinbo Alu on his WhatsApp Mobile No. +86 172 6145 2629
- Perused the chat made on 16.07.2025 mentioned at page no. 13 of the above said chat, which is reproduced as under;

[16/7/25, 11:05:35 AM] Ashutosh Kumar: hi good morning

[16/7/25, 11:05:49 AM] Demi Xinbo Alu: Good morning

[16/7/25, 11:06:28 AM] **Ashutosh Kumar: I need to ask one thing first that are you working with Magnus Dubai also?**

[16/7/25, 11:06:45 AM] Demi Xinbo Alu: Yes,

[16/7/25, 11:06:57 AM] Demi Xinbo Alu: any connection?

[16/7/25, 11:07:47 AM] Demi Xinbo Alu: we now supply to most of India clients

[16/7/25, 11:08:06 AM] Ashutosh Kumar: **no connection but we are thinking of moving the cargo with him.**

[16/7/25, 11:08:12 AM] Ashutosh Kumar: **to save on the ADD**

[16/7/25, 11:08:18 AM] Ashutosh Kumar: **hope you are ok with that**

[16/7/25, 11:08:20 AM] Demi Xinbo Alu: **you mean ship to Dubai**

[16/7/25, 11:08:32 AM] **Ashutosh Kumar: yes, ship to Dubai and then we ship from Dubai to India**

[16/7/25, 11:08:47 AM] Demi Xinbo Alu: no problem, it depends on you

[16/7/25, 11:09:15 AM] Ashutosh Kumar: yes, I wanted to keep it clear.

[16/7/25, 11:09:22 AM] Ashutosh Kumar: hence asked directly

[16/7/25, 11:09:24 AM] Demi Xinbo Alu: we ship according to customer requirements

[16/7/25, 11:09:36 AM] Ashutosh Kumar: **we are already discussing with him.**

[16/7/25, 11:09:40 AM] Demi Xinbo Alu: **ok**

[16/7/25, 11:10:34 AM] Ashutosh Kumar: Let me get back to you again after his update.

[16/7/25, 11:10:42 AM] Ashutosh Kumar: the order will be executed for 30,000 sets

[16/7/25, 11:11:12 AM] Demi Xinbo Alu: Ok place as much as you can

[16/7/25, 11:11:37 AM] Ashutosh Kumar: yes, that is what we are thinking and will update.

[16/7/25, 11:11:43 AM] Ashutosh Kumar: Just give me one more day

[16/7/25, 11:11:57 AM] Demi Xinbo Alu: ok

- He stated about the above-said chat that the above chat was made with Ms. Demi, who is the sales representative of M/s Xinbo Aluminium, China; that vide the chat, it is clear that he was discussing the matter that “We are thinking of moving the cargo with her to save the ADD,” and from the chat, it is a clear and unambiguous admission of intent to avoid payment of Anti-Dumping Duty (ADD) imposed on direct imports from China; that by proposing to route the cargo through Magnus (M/s Magnus Green Solar Panels Manufacturing LLC, UAE), instead of importing directly from the country of origin (China), they wanted to discuss with her the possibility of attempting to circumvent ADD applicable on direct imports from China.
- He stated that he was aware of and have knowledge of the ADD applicable on the import of Aluminium Solar Frames from China.
- He stated about the discussion of shipping goods first to Dubai and then re-exporting them to India through M/s Magnus Green Solar Panels

Manufacturing LLC, UAE, that they wanted to save duty on import via routing from Dubai. However, I further state that the said order was still not confirmed, and as per their later discussion with her dated 31.07.2025, it was made clear that no shipment would be routed through Dubai, he had a discussion on the same WhatsApp chat vide which they had denied shipping the container to Dubai.

- He voluntarily produced WhatsApp Chat of 4 pages made by him from his WhatsApp account of mobile Number: +91 9558031107 with Mr. Krunal Magnus Dubai on his WhatsApp account of Mobile No. +971 55 249 3663.
- He stated that he knew to Shri Krunal, as he is representative of M/s Magnus, Dubai.
- He stated that he made discussion with Shri Krunal and Shri Manan Tailor regarding procurement of goods from Dubai however till date no order is confirmed with M/s Magnus Dubai.
- He stated that he had been visited to China in the month of June 2025, where he met with Shri Manan and Shri Krunal both related to M/s Magnus Dubai.
- He stated that he went to China for the exhibition of Solar related products, with his team member; that the said tour was sponsored by company M/s Ganesh Green Bharat Limited.
- He stated that they did not make any deal with M/s Magnus by their firm till date.
- He produced copy of WhatsApp chat in total 9 pages of their group namely Magnus and Green Solar, created by Shri Manan @Magnus
- Perused the produced WhatsApp Chat of 6 pages made by him from his Mobile Number: +91 9558031107 with Mr. Manan Magnus Dubai at his mobile No. (+971 58 655 3786).
- He stated that he knew to Shri Manan Tailor since his previous company, however, Shri Manan Tailor was again introduced to him by CFO Shri Krunal Shah and Shri Ketan Director of M/s Ganesh Green Bharat Limited.
- He stated that he had not seen any imported goods supplied by M/s Magnus to his firm hence he could not say that the goods supplied by them was of China Origin.
- He stated that he was working in the solar industry for the past 9 years; hence, he can say that it is also correct that since his joining this firm, he has not confirmed any imports from UAE; therefore, he cannot comment on the previous consignments whether the same were of Chinese origin or UAE origin, which were imported from Magnus prior to his joining.
- He stated about the discussion regarding routing the goods via UAE, that it is correct that he was in touch with their China suppliers regarding the supply of goods via routing through Dubai to safeguard against the imposition of ADD on the import of Aluminium Frames for solar use; that the said discussion was initiated by him as per the direction of our CFO, Shri Krunal Shah.

**10.5.1.2 Statement of Shri Krunalkumar Dayaljibhai Shah, Chief Finance Officer (CFO) of M/s Ganesh Green Bharat Ltd. situated at G-201, SG Business Hub, Near Gota Flyover, SG Highway, Gota, Ahmedabad-382470 was recorded on 11.08.2025 (RUD 40) under Section 108 of Customs Act, 1962.**

- He stated that Mr. Ketan Patel, Mr. Rajendra Patel, and Mr. Nirav Patel are the director of the company.
- He stated that he reports to Mr Ketan Patel being Chairmen and Managing Director of the company and Mr Ketan Patel looks after all activity related to procurement, finance and Govt. Tendering work of solar EPC. Mr. Rajendra Patel looks after all Manufacturing related works and Mr Nirav Patel looks after EPC execution related to their project.
- He stated that they procured the raw material for manufacturing of Solar PV Module from local vendors as well as overseas suppliers.
- He stated that their firm also procured the Solar PV Module manufactured through OEM from overseas and local vendors.
- He stated that they supply the project with their rated guarantee hence they do the execution & commissioning of each and every project from their brand name Solar PV Module; that. On being further asked I state that their brand name for Solar PV Module is **“(SG) Stellar Galaxy”**.
- He stated that the raw material for the manufacturing of the solar panel were Glass, Solar Cells, Aluminium frame, EVA, Back sheet, Junction box, Copper Ribbon, and Sealant.
- He stated that their firm procured the raw material from local or overseas supplier as per price comparison benefit; that the Solar Cell was majorly procured form China by their firm.
- He stated that all the raw materials were procured from China; that they also have procured the Solar PV Module from China and Dubai UAE, after due OEM.
- He stated that they had procured Solar PV Module as per OEM from M/s Magnus Solar Green, UAE based firm and M/s G&P Solar China based firm.
- He stated about the procedure of OEM for manufacturing of Solar PV Module for their firm M/s Ganesh Green Bharat Ltd that first, they discussed their terms and pricing with the manufacturer to ensure mutual agreement; that once it finalized, they placed the purchase order and provided their company’s SR number to be printed, pasted or embossed on the specified Solar PV modules; that during the production process, they also visited the manufacturer’s factory premises to oversee and ensure the quality and compliance of their products.
- He stated that in the case of the order given to M/s Magnus Green Solar Panel Manufacturing LLC, they had discussed over the call about their order of 43,400 Solar PV Modules to be manufactured under OEM by M/s Magnus Green Solar Panel Manufacturing LLC; that Shri Manan had forwarded to them the purchase agreement in respect of the said order.
- He produced the copy of the said purchase agreement dated 02.01.2025 bearing No. MAG-GGB-01-25.

- He stated about the communication made with M/s Magnus Green Solar Panel Manufacturing LLC related to the said agreement that he was not aware of how they received the same; that however, he had checked his personal email as well as the company's email, and he did not find any communication related to it.
- On perusal of the above-said agreement and about the signed copy of the said agreement, he stated that as per the discussion with his office staff, there was no signed copy or communication was made by their staff, hence, he was not able to submit the same.
- He stated considering that no proper communication is available related to the OEM manufacturing of the Solar PV Modules, how was it possible that the said Solar PV Modules were manufactured in the UAE that since he did not have any such communication, he cannot comment on the manufacturing of the Solar PV Modules.
- He produced the copy of the purchase agreement bearing No. GPB001250103IN dated 03.01.2025, made with M/s Zhejiang G&P Sun Energy Technology Co. Ltd., China, along with the proforma invoice dated 03.01.2025 related to the purchase of 17,360 Mono Solar Panels manufactured by the said firm on an OEM basis.
- He produced the copy of the email communication made with Zhejiang G&P Sun Energy Technology Co. Ltd. dated 06.01.2025 related to the said purchase agreement.
- He stated about both the above-said purchase agreements made with M/s Magnus Green Solar Panel Manufacturing LLC and M/s Zhejiang G&P Sun Energy Technology Co. Ltd. by M/s Ganesh Green Bharat Ltd. and the language of both agreements were the same and the dates are very close to each other and, how can he say that both agreements are not related to each other, and also how can he say the goods are not supplied from China, that he agreed that both agreements were executed through our China-based broker; hence, both agreements are similar.
- He stated that Mr. Subhas is the broker for both purchases and, as per his contract, they had purchased the said goods from both firms.
- He stated that the contact number of Shri Subhas is +86 15397519637, and to his knowledge, Shri Suhas is working with the firm Zhejiang G&P Sun Energy Technology Co. Ltd.
- He stated about Shri Subhas works with the firm Zhejiang G&P Sun Energy Technology Co. Ltd., a China-based firm, why would he provide goods from M/s Magnus Green Solar Panel Manufacturing LLC that he agreed with the fact that they had received the Solar PV Modules from China, routed through Dubai, however, he did not have any communication related to the said purchase.
- He stated that the discussion about the placement of order for Solar Panel Supply from M/s Magnus Green Solar Panel Manufacturing LLC was done with their Director Mr Ketan Patel, however he was also in loop; that the proforma invoice submitted by M/s Magnus Green Solar Panel

Manufacturing LLC was also checked by him and made the remark "OK" in lieu of acceptance of the same.

- He stated that for the purchase made with M/s Magnus Green Solar Panel Manufacturing LLC, their firm had to submit the Sr. No to be mentioned on their Solar Panel, they have to send the same to Mr. Manan and Mr Manag send the same his China based solar panel manufactured and accordingly the manufactured panel received to UAE and then to their firm in India.
- He stated that they were aware about this routing however this route was offered by Shri Manan as Shri Manan has his manufacturing facility at Dubai, and has assured that will provide all the documents related to the above said supply so that it can be shown as UAE Origin.
- He stated that the purpose of routing the solar penal through Dubai was only save the customs duty by availing CEPA benefit.
- He states at present he was not able to state the exact amount of duty which is undue availed
- He stated that he used to talk in M/s Magnus Green Solar Panel Manufacturing LLC to Mr Krunal Madhu having mobile number +971552493663 and Mr Manan Tailor having mobile number +971586553786.
- He stated that he had not been at Dubai, however their Director Shri Ketan Patel and Shri Ashutosh Kumar, Head of SCM & Procurement have been there i.e. factory premises of M/s Magnus Green Solar Panel Manufacturing LLC at Dubai.
- Perused the Panchnamas dated 02.08.2025 drawn at the office premises of M/s Ganesh Green Bharat Ltd and dated 08.08.2025 drawn at factory premises of M/s Ganesh Green Bharat Ltd.
- Perused the statement dated 02.08.2025 of Shri Ashutosh Kumar, Head of SCM & Procurement of M/s Ganesh Green Bharat Ltd. and he agreed with all the facts mentioned in the said statement.
- Perused the chat made by Shri Ashutosh Kumar with one of China suppliers related to supply of Aluminium frame and statement given by Shri Ashutosh Kumar and agreed that as per his direction Shri Ashutosh Kumar was discussing the matter related to diversion of Chinese origin of the goods via routing through DUBAI, however he stated that the said order was not executed till then.
- He stated about the intension about the said order given to the Ashutosh Kumar related to procurement of goods via routing the same through Dubai that their procurement head was discussion the things with their China suppliers to know the procurement rate of the goods in INDIA by both route; that in his same statement, Shri Ashutosh Kumar had also confirmed that as per his later discussion with Chinese suppliers on dated 31.07.2025, it was made clear that no shipment would be routed through Dubai.
- He stated that their firm M/s Ganesh Green Bharat Ltd. had not purchased any consignment of Aluminium Frame from Dubai as well as from M/s Magnus Green Solar Panel Manufacturing LLC.

- He stated that Shri Manan Tailor is the owner of M/s Magnus Green Solar Panel Manufacturing LLC and he knew him since last 6 months approx.; that at first time he met with Shri Manan at Solar exhibition at Chennai and also Shri Manan had visited their office in last 2 month ago.
- He confirmed that all the modules supplied by M/s Magnus Green Solar Panel Manufacturing LLC were actually manufactured in China and routed through Dubai to save customs duties.
- He stated they had started making payments towards their duty liabilities and submitted the copy of the digitally paid challan bearing No. 1869823296 dated 20.05.2025, evidencing payment of duty of Rs. 50 lakhs against Bill of Entry No. 2170625; that he assured that they will pay the remaining amount of their liability.

**10.5.1.3 Statement of Shri Ketanbhai Narsinhbhai Patel, Managing Director of M/s Ganesh Green Bharat Ltd. situated at G-201, SG Business Hub, Near Gota Flyover, SG Highway, Gota, Ahmedabad-382470 was recorded on 18.08.2025 (RUD 41), under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- He stated that he, Mr. Rajendra Patel and Mr. Nirav Patel are the directors of the company; that he is managing director of the company.
- He stated that being Managing director of his firm he looks after all the work related to Finance, Accounts and Procurement of the firm; that he also looks work related compliance with govt department.
- He stated that their firm have been working in solar industries since 2016 and presently our firm is handling all the work related to Erection Procurement and Commissioning (EPC) of Solar and Electrical Work, also involve in manufacturing in Solar Photo Voltaic Module.
- He stated that all the raw materials are procured from China; that they also have procured the Solar PV Module from China and Dubai UAE, after due OEM.
- He stated that they have procured Solar PV Module as per OEM from M/s Magnus Solar Green, UAE based firm and M/s G&P Solar China based firm.
- He stated about the procedure of OEM for manufacturing of Solar PV Module for our firm M/s Ganesh Green Bharat Ltd that first, they discussed their terms and pricing with the manufacturer to ensure mutual agreement; that once finalized, they placed the purchase order and provided their company's SR number to be printed, pasted or embossed on the specified Solar PV modules; that during the production process, they also visited the manufacturer's factory premises to oversee and ensure the quality and compliance of their products.
- He stated that in the case of the order given to M/s Magnus Green Solar Panel Manufacturing LLC, they had discussed over the call with Shri Manan Tailor, Owner of the said supplier firm and ordered of 43,400 Solar PV Modules to be manufactured under OEM by M/s Magnus Green Solar Panel Manufacturing LLC.

- He stated that Shri Manan Tailor forwarded them the purchase agreement in respect of the said order of manufacture of 43,400 Solar PV Modules under OEM by M/s Magnus Green Solar Panel Manufacturing LLC; that the copy of the said purchase agreement has already been produced by their CFO during the statement.
- Perused the copy of statement dated 11.08.2025 of Shri Krunalkumar Dayaljibhai Shah, Chief Finance Officer (CFO), of M/s Ganesh Green Bharat Ltd; that he agreed with all the facts mentioned in the said statement.
- Perused copy of purchase agreement dated 02.01.2025 bearing No. MAG-GGB-01-25 and stated that the said Purchase Agreement was made between my company M/s Ganesh Green Bharat Ltd. and Magnus Green Solar Panels manufacturing LLC in respect of purchase of 43300 “*Bifacial N Type Solar Panels Dual Glass*”.
- He stated that no signed copy of the said agreement was available with them and the fact was also confirmed by Shri Krunalkumar Shah CFO of their company; that he had not any other OEM Agreement except above said purchase agreement; that the agreement was prepared for the purchase of the goods at their brand name.
- He agreed that they had ordered the above said Solar panel for manufacturing their brand name i.e. Steller Galaxy, however, no formal agreement was done by their firm in term of IP Technology and Brand Use and further supply if any.
- He stated that the above said purchase agreement was the only document governing their transactions with the manufacturer, and he has not any side agreements, understandings, or communications that outline obligations beyond just the sale of goods.
- He stated that after going through the said agreement, he noticed that no clause is mentioned about the OEM manufacturing in the said purchase agreement; that since he did not have any such communication and he further stated that he had personally visited to the factory premises of M/s Magnus Green Solar Panel manufacturing LLC, and during the visit he noticed that they had its own manufacturing factory of the Solar Module manufacturing.
- He stated that as he did not have any other document which shows that where from M/s Magnus had procured the Raw Material for manufacturing of Solar Modules/panels, however as per his experience he could say that at present all the raw material is being procured from China only.
- Perused the copy of the purchase agreement bearing No. GPB001250103IN dated 03.01.2025 made with M/s Zhejiang G&P Sun Energy Technology Co. Ltd., China, along with the proforma invoice dated 03.01.2025 related to the purchase of 17,360 Mono Solar Panels manufactured by the said firm on an OEM basis, which is produced by Shri Krunalkumar Shah during his statement dated 11.08.2025 that both the above-said purchase agreements made with M/s Magnus Green Solar Panel Manufacturing LLC and M/s Zhejiang G&P Sun Energy Technology Co. Ltd. by M/s Ganesh Green Bharat Ltd. that the language of both agreements is the same and the dates are very

close to each other, he agreed that both agreements were executed through our China-based broker; hence, both agreements are similar.

- He stated that Mr. Subhas is the broker for both purchases and, as per his contract, they had purchased the said goods from both firms; that Shri Subhas has office in China. And working with the firm Zhejiang G&P Sun Energy Technology Co. Ltd.
- He stated that the said panel may be routed from China to Dubai and then to India, however, he has not any communication related to the same.
- he stated that the discussion about the placement of order for Solar Panel Supply from M/s Magnus Green Solar Panel Manufacturing LLC was done with him over call with Shri Manan Tailor.
- He stated that for the purchase made from M/s Magnus Green Solar Panel Manufacturing LLC, their firm have provided the Serial number to be printed or embossed on Solar Panel.
- He agreed that they did not any communication made with Shri Manan and also do not any communication related to OEM of our purchased solar panel from UAE, in absence of the same he agreed that the said solar panels/modules sold by M/s Magnus Green Solar Panel Manufacturing LLC is not manufactured in UAE, and it is possible that the same is provided by Shri Manan from China via routing the same through UAE.
- Perused statement dated 02.08.2025 of Shri Ashutosh Kumar, head of Procurement of my company M/s Ganesh Green Bharat Ltd. and agreed with all the facts mentioned in the said statement.
- He agreed with the fact that Shri Ashutosh Kumar is being discussing about routing of Solar Aluminium frames.
- I agreed that their employee was discussed about the routing of goods from China to Dubai (M/s Magnus) to India, however till then no order was confirmed in respect of the same; that he agreed that the solar panel supplied by M/s Magnus to their firm are routed from China to Dubai to India.
- He stated that their procurement head was discussion the things with their China suppliers to know the procurement rate of the goods in INDIA by both routes.
- He stated that they were aware about this routing however this route was offered by Shri Manan has manufacturing facility at Dubai, and assured that will provide all the documents related to the above said supply so that it can be shown as UAE Origin.
- He stated that the purpose of routing the solar panel through Dubai was only save the customs duty by availing CEPA benefit.
- He stated that their firm M/s Ganesh Green Bharat Ltd. had not purchased any consignment of Aluminium Frame from Dubai as well as from M/s Magnus Green Solar Panel Manufacturing LLC.
- He confirmed that all the modules supplied by M/s Magnus Green Solar Panel Manufacturing LLC were actually manufactured in China and routed through Dubai to save customs duties.

## 10.5.2 Scrutiny of documents/records/evidences

**10.5.2.1** The documents/records/oral evidences in the form of mail, WhatsApp, Purchase agreements, statement etc. retrieved during searches/statements, it is evident that M/s. Ganesh Green Bharat Limited had procured Chinese origin Solar Panels/Modules routed through UAE with collusion of M/s. Magnus Green Solar Panels Manufacturing LLC, UAE either filing Bills of Entry directly or through M/s. MNM Solar. It has been admitted by the key persons, including Managing Director of M/s. Ganesh Green Bharat Limited that they were in direct contact with Shri Manan Tailor owner of M/s. Magnus Green Solar Panels LLC, UAE and Shri Subhas who is working with the firm M/s. Zhejiang G&P Sun Energy Technology Co. Ltd who was also a broker. It is evident from the e-mail conversation retrieved that M/s. Ganesh Green Bharat Limited had made a purchase agreement dated 03.01.2025 with M/s. Zhejiang G&P Sun Energy Technology Co. Ltd. for purchase of 17360 pieces of solar panels and the same has been acknowledged by the Chinese firm vide their mail dated 06.01.2025. However, they did indulge with Shri Manan Tailor and Shri Krunal Madhu of M/s. Magnus Green Solar Panels Manufacturing LLC and has started importing the solar panels manufactured at China by and as per the agreement with G&P Zhejiang G&P Sun Energy Technology Co. Ltd. got it routed through UAE. In the said e-mail communication dated 06.01.2025, the Chinese firm also requested M/s. Ganesh Green to inform them as to which kinds of barcode to put inside glass before laminate and labels and shipping marks on cartons. It clear indication that the Chinese firm has agreed to print any kind of labeling at Solar Panels, including shipping marks for the cartons that M/s. Ganesh Green intent (RUD 42).

**10.5.2.2** This fact has been admitted in the statement of Shri Ketanbhai Narsinhbhai Patel, Managing Director of M/s. Ganesh Green Bharat Limited that both the agreement i.e. between M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Zhejiang G&P Sun Energy Technology Co. Ltd. were executed through their China based broker. Further, Shri Ketanbhai Patel agreed that Shri Subhas who is working with the firm M/s. Zhejiang G&P Sun Energy Technology Co. Ltd., a China based firm has provided goods from M/s. Magnus Green Solar Panels Manufacturing LLC, as it may be possible that the said solar panels may be routed from China to Dubai and thereafter to India and agreed that the solar panels sold by M/s. Magnus Green Solar Panels Manufacturing LLC is not manufactured in UAE.

**10.5.2.3** In view of the above findings, it is evident that the Solar Panels imported by M/s. Ganesh Green Bharat Limited was originated from China and routed through UAE by M/s. Magnus Green Solar Panels Manufacturing LLC and it is also evident that both these parties were indulged in importing the Chinese goods into India to evade the payment of appropriate duty payable on the goods when imported from China. **Further, they were hatched conspiracy for future purchase of other Solar components/parts from China and routed through UAE to avoid ADD (Anti-dumping duty), which were evident from their WhatsApp chats of the key persons of M/s. Ganesh Green Bharat Limited (RUD 43)**

## 10.6 Oral Evidences of Logistic and Customs Broker :

### 10.6.1.1 Statement of Shri Amar Kumar Chandak, Partner of M/s Alcan Logistics LLP was recorded on 31.07.2025 (RUD 44) under Section 108 of Customs Act, 1962, wherein he interalia stated that:

- He stated that his firm is currently being operated from the address of firm M/s Alisped India Pvt. Ltd. Situated at 201 and 101, Dhantak Plaza, Makawana Road, Marol, Andheri (East), Mumbai, 400059.
- He stated that M/s Alisped India Pvt. Ltd. is a forwarder firm, who give them client for clearance; that owner of the said firms are Mr Nihar Khanolkar and Mr Vikas Grover.
- He stated that they had worked for customs clearance of imported cargo of M/s MNM Solar, which is Surat based firm.
- He stated that they have done KYC of M/s MNM Solar in the month of February 2025 by visiting the premises of the said firm i.e. MNM Solar.
- He stated that the owner of the said firm is Mr Manhar Tailor, his mobile number is 9428746560 and email id is [manhartailor@gmail.com](mailto:manhartailor@gmail.com).
- He stated that M/s MNM Solar imports Solar Cell/Frames/Panel etc; that the said firm imported the goods through Mundra Port.
- He stated that all the communication before filing bill of entry was done by Shri Mahadev Shrisat, looked after the import clearance related communication for their firm's client; that Shri Mahadev Shrisat is working as Deputy Manager in M/s Alisped India Pvt. Ltd. and also look after all the work of their firm.
- He stated that Shri Mahadev was in touch with Miss Puja, representatives of M/s MNM Solar.
- He stated that all the communications with M/s MNM Solar were done through email id [puja@magnusgreensolar.com](mailto:puja@magnusgreensolar.com).
- He stated that Miss Puja is representative of M/s MNS Solar, however she is working for Magnus Green Solar Panels Manufacturing LLC, Dubai UAE.
- He stated that he knew the firm M/s Magnus Green Solar Panels Manufacturing LLC, as the owner of the said firm is Mr Manan Tailor son of Shri Manhar Tailor.
- He stated that Shri Manan Tailor is based in Dubai; that at time of KYC, they talked to Shri Manan Tailor, as they received the work of MNM Solar through him.
- He stated that they were handling lot of work related to their solar clients like Adani Solar, Tata Power, Renewsys Solar, etc., therefore he was not remembered the name of the person whom he introduced to them, but called them to take the work of his father's firm M/s MNM Solar and for that we had agreed.
- He stated that he was not much aware of Shri Manan Tailor's working in Dubai; that he just knew that Shri Manan Tailor has a solar manufacturing company in UAE.

- He stated that for filing of import documents, they talked to Miss Puja, as at the initial introduction Shri Manan informed them that she will communicate on behalf of M/s MNM Solar.
- He stated that all the payments were received from the accounts of M/s MNM Solar.
- He stated that all the duty payment amount on behalf of import done by M/s MNM Solar was transferred to their bank account by MNM Solar and then they further did the payment of duty on import of the goods by MNM Solar.
- He stated that all the communication to M/s Magnus Green Solar Panels Manufacturing LLC or M/s MNM Solar was done by Shri Mahadev.
- He stated that they had not handled any work of Magnus other than the import made by M/s MNM Solar.

**10.6.1.2 Statement of Shri Mahadev Suryakant Shirsat, Deputy Manager of M/s Alisped India Pvt. Ltd. was recorded on 31.07.2025 (RUD 45) under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- He perused statement dated 31.07.2025 of Shri Amar Kumar Chandak, Partner of M/s Alcan Logistics LLP. and agreed with all the facts mentioned in the said statement.
- He stated that M/s Alisped India Pvt. Ltd. is a freight forwarder firm of Customs and he look after Customs Clearance (import) work of their CHA firm M/s Alcan logistics LLP, after arrival of the shipment at the port; he also handles and guide the importers about various product Compliance that are mandatory for import of the said product.
- He stated that he was aware about the firm M/s MNM Solar as they had cleared their consignments of solar components/parts through Mundra Port through CHA firm **M/s Alcan Logistics LLP**. The details of the same is mentioned as below:

Sr. No.	IMPORTER	SUPPLIER NAME	BOE NO	BOE date
1	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	8584351	27-02-2025
2	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	8786320	08-03-2025
3	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	8786319	08-03-2025
4	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	8909038	15-03-2025
5	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9075792	24-03-2025
6	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9204550	31-03-2025
7	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9305221	05-04-2025
8	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9335947	07-04-2025

9	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9335948	07-04-2025
10	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9336095	07-04-2025
11	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9370621	08-04-2025
12	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	9439315	11-04-2025
13	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	2172789	20-05-2025
14	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	2176385	20-05-2025
15	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	2170629	20-05-2025
16	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	2919615	27-06-2025
17	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC S.O.C.	2932712	28-06-2025
18	MNM SOLAR	MAGNUS GREEN SOLAR PANELS	3151341	09-07-2025
19	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC	3166419	10-07-2025
20	MNM SOLAR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	3248243	14-07-2025
21	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC	3356239	19-07-2025
22	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC	3356059	19-07-2025
23	MNM SOLAR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	3356733	19-07-2025
24	MNM SOLAR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	3357561	19-07-2025
25	MNM SOLAR	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	3362632	19-07-2025
26	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC	3360542	19-07-2025
27	MNM SOLAR	MAJESTIC STAR ALUMINIUM EXTRUSION CO LLC	3362426	19-07-2025

- He stated that Shri Amar Kumar Chandak provided him the details of the product and Importer Name i.e. M/s MNM Solar and further told him to check its compliances and after verifying the compliance of the product, he informed the same to Ms. Puja of M/s Magnus Solar Green@ Dubai.
- He stated that on the behalf of M/s MNM Solar, Ms. Puja, employee of M/s Magnus Solar Green @Dubai used to talk with him as it was informed to him that M/s MNM and M/s Magnus Solar Green @Dubai is owned by the same persons; that on paper, M/s MNM Solar was importing solar products/components from M/s Magnus Solar Green @Dubai .
- He stated that he received the documents viz. Invoice, Packing List, COO etc. from Ms. Puja sometimes from her e-mail id (puja@magnusgreensolar.com) to my e-mail id (mahadev.shirsat@alisped.co.in) or from her mobile number

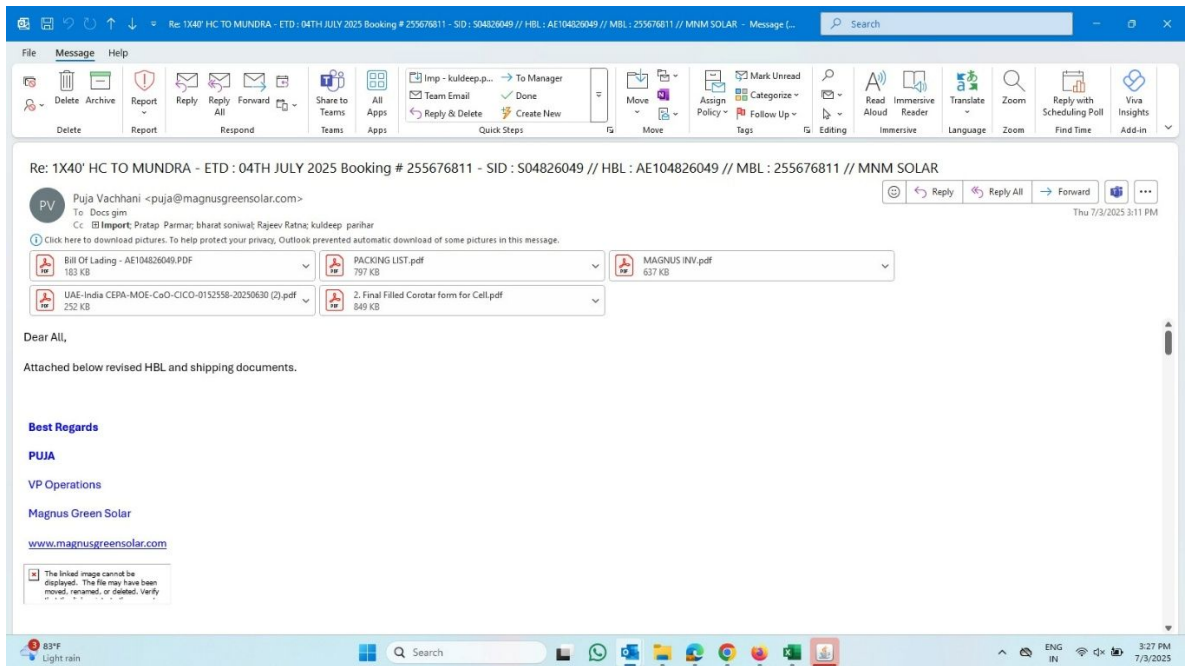
(+971 507863131 to his mobile number (+91 8655646336) to further prepare documents for Indian Customs Clearance work.

- He stated about the origin of goods imported by M/s MNM Solar that as they have received the COO from Dubai, hence he can say that the said goods were of UAE origin.
- He produced copy of his relevant WhatsApp chat backup with Ms. Puja, employee of M/s Magnus Green Solar @Dubai and Shri Pratap Parmar, (employee of their CHA firm i.e. M/s Alcan Logistics LLP, working at Mundra Port)
- He stated that in the said chat, he had forwarded the two tax invoices dated 14.02.2025 and 26.03.2025 for the freight services taken by their customer MAGNUS GREEN SOLAR PANELS MANUFACTURING L.L.C NATIONAL INDUSTRIES PARK, PLOT TP010505 JEBEL ALI (SOUTH), DUBAI, UNITED ARAB EMIRATES in which the port of origin is mentioned as Shanghai and Final Destination is mentioned as JEBEL ALI (Dubai).
- He stated that they had provided the Container services to MAGNUS GREEN SOLAR PANELS MANUFACTURING L.L.C NATIONAL INDUSTRIES PARK, PLOT TP010505 JEBEL ALI (SOUTH), DUBAI, UNITED ARAB EMIRATES raised those invoices for the said service; that I did not have any knowledge of the goods contained in it; that it is evident that M/s Magnus Green Solar Manufacturing have imported/procured some goods from China (Shanghai) to Jebel Ali (UAE).
- He stated on perusal of page no. of 7 having his WhatsApp chat with Ms. Puja, employee of M/s Magnus Green Solar @Dubai and on being perused the same as reproduced below:
  - [02/04/25, 5:08:54 PM] Mahadev: <attached: 00000160-PHOTO-2025-04-02-17-08-53.jpg>
  - [02/04/25, 5:09:03 PM] Mahadev: Voice call, No answer
  - [02/04/25, 5:15:11 PM] Puja Maagnus UAE: Model no is must for Solar panels
  -
- He stated that in the said chat on 02.04.2025 at 5.08 PM, he forwarded the photo of box to puja containing the solar panels which was supplied by M/s Magnus Green Solar @Dubai and imported by M/s MNM Solar as below:



- He stated that from the said photo, it is evident that the said solar panels are of Chinese Origin as it has the Chinese language written on it.

- On perusal of page no. of 51 of his WhatsApp chat with Mr. Pratap Parmar and the same as mentioned below:
- [03/07/25, 3:45:42 PM] Mahadev: <attached: 00000791-PHOTO-2025-07-03-15-45-42.jpg>
- [03/07/25, 3:45:42 PM] Mahadev: Sir this shipment has Chinese Labels
- He stated that in the said chat on 03.07.2025 he had forwarded 1 picture which is as below along with the message that the shipment has Chinese labels:



- He stated that he had received the said message from Puja of M/s Magnus Solar Green @Dubai and he had forwarded the same to Pratap Parmar, their representative at Mundra; that the said consignment was supplied by Ms. Magnus Green Solar Panels Manufacturing, Dubai to M/s MNM Solar for import of 22 cases solar cells shipped from Jebel Ali to Mundra vide container no. MRKU3756021 having BL No.AE104826049 dated 04.07.2025 and Bill of entry no. 3151341 dated 09.07.2025.
- He stated that he agreed with the facts that the country of origin of the goods is China as the shipment i.e. solar cells has Chinese labels (as informed by Ms. Puja of M/s Magnus Solar Green @Dubai).
- He stated about the transportation of the goods that generally they did not arrange transport services from port to the supplier and hence he has no idea where the goods have been further supplied.

## 10.6.2 Scrutiny of documents/records/evidences

**10.6.2.1** It is evident from the statement of Shri Mahadev Suryakant Shrisat, Deputy Manager of M/s. Alisped India Private Limited and who also looked after Customs Clearances (Import) work of their CHA firm M/s. Alcon Logistics LLP has agreed that he did send photograph of the label pasted on the imported goods by

M/s. MNM Solar on 02.04.2025 to Ms. Puja, Employee of M/s. Magnus Green Solar of Dubai as it was evident that the solar cells were of Chinese origin and accordingly, he has the knowledge that the goods imported by M/s. MNM Solar and M/s. Ganesh Green Bharat Limited are originated from China, as its labels contained Chinese languages. The oral evidences Shri Mahadev Suryakant Shrisat further corroborate the records/documents/evidences as discussed above and emerge that the goods imported are of Chinese Origin.

### **10.7 Oral Evidence of Proprietor of M/s. MNM Solar :**

#### **10.7.1 Statement of Shri Manharlal Gatulal Tailor, Proprietor of M/s MNM Solar situated at G3, Meghdhanush Apartment, Near Tadwadi, Rander Road, Adajan, Surat-395009 was recorded 06.08.2025 (RUD 46), under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- He is Proprietor in my firm M/s MNM Solar; he established that firm in the month of February 2025; that engaged in trading of imported Solar Panel, Solar Cells and Solar Aluminium Frame; that his firm was registered by him for trading business; that he import the goods from Dubai, UAE from M/s Magnus Solar Manufacturing; that his firm had not imported any goods from any supplier other than Magnus Solar Manufacturing; that he do not know the full name of the said firm; that the name of the CHA firm was M/s Alisped, based in Mumbai.
- He perused the bills of entry related to import done by his firm M/s MNM Solar.

Sr No	BE No.	BE Date	Port of Supply	CHA	Name of Supplier	Item Description
1	29327 12 25	28.06.20 25	Jabel Ali AEJE A	ABPFA3740HCH O01	MAJESTIC STAR ALUMINUM EXTRUSION CO. L.L.C S.O.C	ALUMINIUM FRAME
2	31513 41	09.07.20 25	Jabel Ali AEJE A	ABPFA3740HCH O01	MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC	SOLAR CELLS

- He stated that they have recently started the import from the said firm i.e. M/s MAJESTIC STAR ALUMINUM EXTRUSION CO. L.L.C., hence he forget to mention the name of the said firm when he was asked earlier whether he imported any firm other than M/s. Magnus Green Solar Panels LLC ; that although he had earlier mentioned the name of their supplier as Magnus Solar Manufacturing, the correct name of the supplier, as per the Bill of Entry, is M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC; that the clarified that he has been

doing business with the said firm but was not aware of the full legal name; that he agreed that the Correct name is M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC and stated that he did not remember the earlier; that he did not know the name of owner of the M/s Magnus Green Solar Panels Manufacturing LLC; that that all the work related to his firm, M/s MNM Solar was looked after by him alone; that he had no employees in this firm; that he further submitted that apart from the work of M/s MNM Sola, he also handle accounting entries related to GST and Income Tax compliance, and he file income tax returns on behalf of his clients; that he has two employees working under him for the aforesaid accounting and data entry tasks; that the names of these employees are Ms. Vashanti S. Patel and Ms. Babita N. Das; that he do not fully remember the exact names of all buyers of our firm M/s MNM Solar; that however, the names of some of their buyers are M/s Mecpower, M/s Goldi, and M/s Ganesh; that there may be other buyers apart from the names mentioned here, but he did not remember the names of those firms.

- Perused the statement dated 31.07.2025 Shri Amar Kumar Chandak Partner of M/s Alcan Logistic LLP, a CHA firm of Mumbai, who had filed the Bills of entry on behalf of M/s MNM Solar through his CHA Code ABPFA3740HCHO01 and he agreed with the facts mentioned in the said statement; that they have allotted customs clearance work to their CHA through freight forwarder firm M/s Alisped India Pvt. Ltd; that he usually talk to the Shri Mahadev for IGST payment only; that he did not know any person namely Ms Puja; that he was not aware of the e-mail id [puja@magnusgreensolar.co](mailto:puja@magnusgreensolar.co) through which documents were forwarded to CHA M/s Alcan Logistic LLP, Mumbai.
- Perused the statement dated 26.07.2025 Shri Manoj N Shah Director of M/s Mecpower Solution Pvt. Ltd. and stated that I did not agree with the facts mentioned in the said statement; that in the detail of the invoices as mentioned in table at page no. 2 and 3 at the statement of Shri Manoj N Shah, he did not agree with the facts that the said invoices are issued by him.
- Perused the copy of invoices No. 77, 78, 81 & 80, all dated 11.07.2025 and 86 & 90 both 23.07.2025. issued by my firm M/s MNM Solar to Mecpower solution ltd., he stated that the said invoices were issued by his firm.
- While referring his above answers contradicting about the non-agreement of invoices mentioned in the statement of Shri Manoj P Shah and upon showing the copy invoices No. 77, 78, 81 & 80, all dated 11.07.2025 and 86 & 90 both 23.07.2025. issued to Mecpower solution ltd. him and said that they were issued by his firm, in reply he stated that he again did not agree with statement of Shri Manoj P Shah; that he agreed that his firm had sold the goods to M/s Mecpower Solution Pvt. Ltd, however he stated that he did not know any person by name in Mecpower solution pvt. ltd; that he stated about the receipt of order for purchase of the goods from his firm by their buyers, he stated that he did not remember

that how he or his firm had received the said purchase order from his buyers.

- Peruse a Proforma Invoice bearing no. PI NO. MNM2599 dated 12.06.2025 and stated that the same was not issued by him; that he didn't know who issued the said Performa invoice; that perused statement dated 26.07.2025 of Shri Siddharth Shah, Deputy Purchase Manager of M/s Navitas Solution Pvt. Ltd. and stated that he did not know this person hence he did not agreed with the facts mentioned in the said statement; that he did not know any firm namely M/s Navitas Solar Pvt. Ltd..
- Perused statement 02.08.2025 of Shri Ashutosh Kumar, SCM & Procurement Head of M/s Ganesh Green India Ltd, Ahmedabad and stated that as I did not know any person of M/s Ganesh Green India Ltd. and he further stated that he did not agree with the facts mentioned in the said statement; that about the placement of order relate to purchase of goods from M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC., he stated that they place the order for purchase through WhatsApp of my mobile no. 9428746560; that the name and WhatsApp number of the person of M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC., to whom had had sent the purchase order was not remembered to him; that he did not know any person of M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC; that he did not commented that though his firm M/s MNM Solar was doing business of Crores with M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC he don't know any person from the said firm; that that he didn't know who is the owner of M/s MAGNUS GREEN SOLAR PANELS MANUFACTURING LLC; that his son name is Manan Tailor; that he lives in UAE and working in a Solar factory in Dubai UAE; that he didn't know the name of the factory, in which Shri Manan Tailor works; that his son Mr Manan Tailor came to India last one month ago; that he has good relation with his son and his son also calls him over the phone.

## **10.7.2 Scrutiny of documents/records/evidences**

**10.7.2.1** During the search proceeding, the documents relating to the import of solar panels, solar cells and solar aluminium frames and sales invoices, bank statement etc. were recovered. The statement of Shri Manhar G. Tailor, Proprietor of M/s. MNM Solar was recorded under section 108 of Customs Act, 1962, wherein he was very reluctant and did not agree with any facts and he in his statement has not even ready to accept the fact that his son is the owner of UAE based company M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC. Shri Manharlal G. Tailor has categorically denied that he had any contact with his buyers of the imported goods. However, considering his profession being handing work filing of GST and Income Tax returns for his clients, the innocence reflected by him was far from truth and he along with his son Shri Manan Tailor, owner of overseas companies had directly involved in import of Chinese origin goods routed through UAE based his son's

companies with sole intent to evade payment of appropriate Customs duty leviable when they were imported directly from China.

## **10.8. Oral Evidences of Overseas Suppliers :**

**10.8.1.1 Statement of Shri Krunal Madhu, Business Development Manager of M/s Magnus Green Solar Panels Manufacturing LLC. situated at Plot No. TP 010505, National Industries Park, Jebel Ali South, Dubai was recorded on 01.09.2025 (RUD 47), under Section 108 of Customs Act, 1962, wherein he interalia stated that:**

- He stated that he is working as Business Development Manager (Sales Department) at M/s. Magnus Green Solar Panels Manufacturing LLC, Dubai since June, 2023 and Shri Manan Tailor is Proprietor of M/s. Magnus Green Solar Panels Manufacturing LLC, Dubai.
- He stated that Shri Manan Tailor and he both finalised the sale of Solar Panels, Solar Cells, Solar Aluminium frame etc. with the purchaser in India directly and on the basis of their requirement and purchase order they had exported Solar Panels, Solar Cells, Solar Aluminium Frame into India through a firm viz. M/s. MNM Solar, which is owned by Shri Manharlal Tailor, who is father of Shri Manan Tailor; that the Indian buyers viz. Goldi Solar Pvt. Ltd.& Goldi Sun Pvt Ltd, M/s Navitas Solar Pvt Ltd., Ganesh Green Bharat Ltd., M/s. Uniarc Trade International LLP, M/s. Su-Kam Power System Limited were finalised deal for purchase of solar modules/panels, Solar Cells, Solar Aluminium Frames etc. with M/s. Magnus Green Solar Panels Manufacturing LLC or M/s. Majestic Star Aluminium Co. LLC and they place purchase order to M/s. MNM Solar; that M/s. MNM Solar filed Bills of Entry for clearances of the imported goods and sent the imported Solar Panels, Solar Cells, Solar Aluminium Frames to the buyer as per the instruction of Shri Manan Tailor and himself; that the invoices for purchase of these goods were raised by M/s. MNM Solar to the Indian Purchasers viz. Goldi Solar Pvt. Ltd.& Goldi Sun Pvt Ltd, Navitas Solar Pvt Ltd., Ganesh Green Bharat Ltd., M/s. Su-Kam Power System Limited and M/s. Uniarc Trade International LLP. I further state that M/s. Ganesh Green Bharat Ltd. also directly purchased from our Dubai Company and M/s. Ganesh Green Bharat Ltd. had filed Bills of Entry for clearances of those imported goods.
- He stated that the delivery of exported Solar Module/Panels, Solar Cells, Solar Aluminium Frame has been made through M/s. MNM Solar and delivery to M/s. Ganesh Green Bharat Ltd. for their Solar Module/Panels 20 (40 Feet Container) of 720/620 (depending on size) Solar Modules/Panels through M/s. MNM Solar and 50 (40 Feet Containers) of 720/620 (depending on size) Solar Modules/Panels directly to M/s. Ganesh Green Bharat Ltd.; that the delivery to M/s. Su-Kam Power System Limited, he stated that M/s. Su-Kam Power System Limited has insisted for delivery of their solar panels through Indian firm other than the importer of the goods, hence, the delivery has been arranged through M/s. Arham Renewtech India

Pvt. Ltd.; that M/s. MNM Solar has filed Bill of Entry for clearances of imported goods and sent it to M/s. Arham Renewtech India Pvt. Ltd. and M/s. Arham Renewtech India Pvt. Ltd. in turn raised invoices to M/s. Su-Kam Power System Limited.

- He stated that as regards to the delivery of imported goods to M/s. Navitas Solar Pvt Ltd., M/s. Navitas Solar Pvt Ltd. has requested to raise invoices from M/s. MNM Solar to M/s. Mecpower Solution Limited and M/s. Navitas Solar Pvt Ltd. has received the invoice from M/s. Mecpower Solution Limited; that Shri Ankit Singhania has arranged the invoicing from M/s. MNM Solar to M/s. Mecpower Solution Limited and thereafter M/s. Navitas Solar Pvt Ltd..
- He stated that the buyers in India viz. M/s. Goldi Solar Pvt. Ltd.& Goldi Sun Pvt Ltd, Navitas Solar Pvt Ltd., Su-Kam Power System Limited, M/s. Ganesh Green Bharat Limited and M/s. Uniarc Trade International LLP were intent to purchase high quality Solar Panels/Modules, Solar Cells and Solar Aluminium Frames which cannot be supplied by M/s. Magnus Green Solar Panels Manufacturing LLC and/or M/s. Majestic Star Aluminium Co. LLC, therefore, these goods were imported from China by their companies viz. M/s. Magnus Green Solar Panels Manufacturing LLC and/or M/s. Majestic Star Aluminium Co. LLC, and then these goods were exported to India; that he agreed and confirmed that all the goods exported to India by their company M/s. Magnus Green Solar Panels Manufacturing LLC and/or M/s. Majestic Star Aluminium Co. LLC were China origin.
- He stated and confirmed that the Imported Solar Cells and Solar Aluminium Frames are inputs for manufacturing the Solar Panels and the imported Solar Panels are ready to use condition that the Comprehensive Economic Partnership Agreement (CEPA) certificate with respect to country of origin were applied online portal and the same were issued through online on the basis of the uploaded documents, as their both the companies M/s. Magnus Green Solar Panels Manufacturing LLC and/or M/s. Majestic Star Aluminium Co. LLC are registered with the concerned Ministry of Dubai.
- He stated that the imported goods under references at table above are from China Origin and benefit of exemption Notification No. 22/2022-Customs dated 30.04.2022 was not available to those imported goods and thereby some of the buyers have on whose behalf the goods were imported by M/s. MNM Solar have voluntarily paid differential duty admitting the same; that the fact regarding inadmissibility of CEPA notification no. 22/2022-Customs dated 30.04.2022 was known to them and their Indian buyers viz. M/s. Goldi Solar Pvt. Ltd.& Goldi Sun Pvt Ltd, M/s. Navitas Solar Pvt Ltd., M/s. Ganesh Green Bharat Ltd., M/s. Su-Kam Power System Limited and M/s. Uniarc Trade International LLP.
- Perused the statement of Shri Maheshkumar Chauhan, Sr. Manager (Purchase), M/s. Goldi Solar Pvt. Ltd.& Goldi Sun Pvt Ltd. dated 05.08.2025 and agreed with the statement dated 05.08.2025 and its content.
- Perused the statement of Shri Siddharth Shah, Deputy Purchase Manager of M/s. Navitas Solar Pvt Ltd. Solar Pvt. Ltd. dated 01.08.2025 and agreed with the statement dated 01.08.2025 and its content of the statement.

- Perused the statement of Shri Ankit Vishwanath Singhania dated 01.08.2025 and agreed with the statement dated 01.08.2025 and its content of statement.

**10.8.1.2 Statement of Shri Manan Manhar Lal Tailor, Director of M/s. Magnus Green Solar Panels Manufacturing Co. LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC were recorded on 22.09.2025 (RUD 48) under Section 108 of Customs Act, 1962, wherein he interalia admitted that:**

- He stated that he is sole owner of M/s. Magnus Green Solar Panels Manufacturing Co. LLC at Plot No. TP 010505, National Industries Park, Jebel Ali South, Dubai and M/s. Majestic Star Aluminium Co. LLC at Plot No. TP 030201, National Industries Park, Jebel Ali South
- He stated that his companies viz. M/s. Magnus Green Solar Panels Manufacturing Co. LLC and M/s. Majestic Star Aluminium Co. LLC directly dealt and finalized the sale of Solar Panels/Modules, Solar Cells and Solar Aluminium Panels etc. to their Indian buyers; that that M/s. MNM Solar is proprietorship firm in the name of his father Shri Manharlal G. Tailor, however, all transaction with regards to sale of Solar Panel/Modules, Solar Cells and Solar Aluminium Frames were directly looked after by him and staff of his companies; that he finalised the sale of Solar Panels. Solar Cells, Solar Aluminium frame etc. with the purchaser in India directly and on the basis of their requirement and purchase order they had exported Solar Panels, Solar Cells, Solar Aluminium Frame into India; that the Indian buyers viz. M/s. Goldi Solar Pvt. Ltd.& M/s. Goldi Sun Pvt Ltd, M/s. Navitas Solar Pvt Ltd., M/s. Ganesh Green Bharat Ltd., M/s. Uniarc Trade International LLP, M/s. Su-Kam Power System Limited, M/s. Australian Premium Solar (India) Ltd. were finalised the deal for purchase of solar modules/panels, Solar Cells, Solar Aluminium Frames etc. with M/s. Magnus Green Solar Panels Manufacturing LLC or M/s. Majestic Star Aluminium Co. LLC and they place purchase order to M/s. MNM Solar; that M/s. MNM Solar filed Bills of Entry for clearances of the imported goods and sent the imported Solar Panels, Solar Cells, Solar Aluminium Frames to the buyer as per the instruction of himself and their companies; that the invoices for purchase of these goods were raised by M/s. MNM Solar to the Indian Purchasers viz. Goldi Solar Pvt. Ltd.& Goldi Sun Pvt Ltd, Navitas Solar Pvt Ltd., Ganesh Green Bharat Ltd., M/s. Su-Kam Power System Limited and M/s. Uniarc Trade International LLP, M/s. Australian Premium Solar (India) Ltd etc.; that M/s. Ganesh Green Bharat Ltd. also directly purchased from their Dubai Company and M/s. Ganesh Green Bharat Ltd. had filed Bills of Entry for clearances of those imported goods.
- He stated and confirmed about the Solar Aluminium Frame and Solar Cells exported to India and the same were customs cleared by M/s. MNM Solar and delivered to M/s. Goldi Solar Pvt. Ltd. & M/s. Goldi Sun Pvt. Limited, M/s. Navitas Solar Pvt. Ltd. (through M/s. Mecpower Solution Limited), M/s. Uniarc Trade International LLP and M/s. Australian Premium Solar (India) Ltd. that that the said goods were from China Origin and there were agreed

discussed with these buyers and accordingly, they had supplied the said goods to them duly imported from China and routed through UAE.

- Perused the statement dated 06.08.2025 of Shri Manharlal Gatulal Tailor, Proprietor of M/s. MNM Solar and he agreed and confirmed that content of the statement and he further stated that all the work related to M/s. MNM Solar has been operated by him and accordingly, his father has no communication with the Indian buyers.
- Perused the Panchnama dated 28.07.2025 drawn at office premises of M/s. Ar-ham Renewtech India Private Limited situated at 612, Ganesh Glory, SBI Benchmark, Near Ganesh Genies, Gota, Ahmedabad and agreed and confirmed with the contents of Panchnama.
- perused the statement dated 28.07.2025 of Shri Mahant Patel, Project Sales, M/s. Arham Renewtech India Pvt. Ltd., Anusthan Bungalow, Jalaram Paroatha House Street, Science City, Sola, Ahmedabad and he agreed and confirmed with the contents of the statement.
- Perused the statement dated 30.07.2025 of Shri Manoj N. Shah, Director of M/s. Mecpower Solution Limited situated at 4th Floor, 402-4-3, Arya's Landmark, Sevasi Canal Road, Vadodara and he stated that he did not personally know any person from M/s. Mecpower Solutions Limited, however, Shri Ankit Singhania and Shri Vineet Mittal interacted with him and other staff of his company in relation to the purchases of Solar Cells and Solar Aluminium Frames for M/s. Navitas Solar Pvt. Ltd.; that Shri Ankit Singhania and Shri Vineet Mittal were told that M/s. Mecpower Solutions Limited is also their company and they want to purchase the imported goods viz. Solar Cells and Solar Aluminium Frames through their company M/s. Mecpower Solutions Limited and accordingly, his father's company M/s. MNM Solar has raised sale invoices to M/s. Mecpower Solutions Limited.
- Perused the statement dated 01.08.2025 of Shri Ankit Vishwanath Singhania, Director of M/s. Navitas Solar Pvt. Ltd. situated at 371, 372, 373/A, 373/B, 374/A, 374/B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara Gujarat, and he agreed and confirmed with the contents of the statement.
- Perused the Panchnama dated 08.08.2025 drawn at the factory premises of M/s. Ganesh Green Limited situated at Survey No. 319, Tundali Dhanali Approach, Behind Maruti Nandan Restaurant, Mehsana and he agreed and confirmed the content of the said Panchnama.
- Perused the statement dated 26.07.2025 of Shri Siddharth Shah, Deputy Purchase Manager of M/s. Navitas Solar Pvt. Ltd. situated at 371, 372, 373/A, 373/B, 374/A, 374/B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara Gujarat and he agreed and confirmed with the contents of the statement.
- Perused the Panchnama dated 30.07.2025 drawn at M/s. Navitas Solar Pvt. Ltd. situated at 371, 372, 373/A, 373/B, 374/A, 374/B, 375, 334/A, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara Gujarat and he agree and confirm with the contents of the Panchnama and the photographs affixed on it.

- He perused the statement dated 31.07.2025 of Shri Mahadev Suryakant Shirsat, Deputy Manager of Alisped Pvt. Ltd. and he agreed and confirmed with the contents of the statement except the fact that the discussion was about Solar Cells and not Solar Panels.
- Perused the statement dated 05.08.2025 of Shri Maheshkumar Chauhan, Sr. Manager (Purchase) of M/s. Goldi Sun Pvt. Limited and agreed and confirmed the content of the statement; that he agreed that the WhatsApp conversation with Shri Krunal Madhu of M/s. Magnus Green Solar Manufacturing Co. LLC, was done by Shri Krunal Madhu of M/s. Magnus Green Solar Manufacturing Co. LLC. and the same was known to him and the schedule of delivery was planned and informed to them.
- Perused the Statement dated 12.08.2025 of Shri Chirag Rayshi Shah, Director of M/s. Uniarc Trade International LLP and agreed with the content of the statement and further he also agreed with the fact that the photograph shown in the statement are from the packing of the Solar Cells supplied by them and as stated therein, they are of China Origin and routed through UAE.
- Perused the statement dated 13.08.2025 of Shri Jayeshkumar Madhubhai Katharotiya, General Manager (Procurement) M/s. Goldi Solar Pvt. Ltd. and he agreed with the content of the statement and he further agreed that the communication in WhatsApp chat was made with the staff of his company viz. Shri Krunal Madhu of M/s. Magnus Green Solar Manufacturing Co. LLC. and the same was known to him and the schedule of delivery was planned and informed to them.
- Perused the statement dated 18.08.2025 of Shri Alpesh Kumar Jagdishchandra Dave, Vice President of M/s. Goldi Solar Pvt. Ltd. and he agreed with the content of the statement and he further agreed that the communication in WhatsApp chat was made with the staff of our company viz. Shri Krunal Madhu of M/s. Magnus Green Solar Manufacturing Co. LLC. and the same was known to him.
- Perused the statement dated 01.09.2025 of Shri Krunal Madhu, Business Development Manager of M/s. Magnus Green Solar Panels Manufacturing LLC he fully agrees with the content of the statement and the statement is binding on their both companies M/s. Magnus Green Solar Manufacturing Co. LLC and M/s. Majestic Star Aluminium Co. LLC.
- He perused the Panchnama dated 04.09.2025 drawn at M/s. Domestic Warehouse, Gateway Distriparks Limited ICD, Mandal by pass Road, Nr. Popal Chokadi, Viramgam, he agreed and confirmed with the contents of the Panchnama and the photographs affixed on it.
- Perused the statement dated 18.08.2025 of Shri Ketanbhai Narsinhbhai Patel, Managing Director of M/s. Ganesh Green Bharat Ltd, he agreed with the content of the statement; that the Indian buyers M/s. Goldi Solar Pvt. Ltd., M/s. Goldi Sun Pvt. Ltd., M/s. Navitas Solar Pvt. Ltd., M/s. Ganesh Green Bharat Limited, M/s. Uniarc Trade International LLP, M/s. Australian Premier Solar (India) Pvt. Ltd., were also directly have contact with the Chinese manufacturer and the imported goods were routed through their

company situated at UAE and all these arrangement have been done to get the Comprehensive Economic Partnership Agreement (CEPA) certificate with respect to country of origin; that the imported goods under references at table above are from China Origin and benefit of exemption Notification No. 22/2022-Customs dated 30.04.2022 is not available to these imported goods and thereby some of the buyers have on whose behalf the goods were imported by M/s. MNM Solar had already voluntarily paid differential duty admitting the same; that the fact regarding inadmissibility of CEPA notification no. 22/2022-Customs dated 30.04.2022 was known to us and our Indian buyers viz. M/s. Goldi Solar Pvt. Ltd.& Goldi Sun Pvt Ltd, M/s. Navitas Solar Pvt Ltd., M/s. Ganesh Green Bharat Ltd., M/s. Su-Kam Power System Limited, M/s. Uniarc Trade International LLP., M/s. Australian Premium Solar (India) Ltd etc.; that with regards to the consignments of solar panels with marking of "JA Solar" he stated that ready to make differential duty payment towards the liability arising out of inadmissibility of CEPA preferential benefit claimed and availed by M/s. MNM Solar in respect of goods already cleared and ready to make payment for the goods which lying at Mundra Port.

## **10.8.2 Scrutiny of documents/records/evidences**

**10.8.2.1** The Oral evidences in the form of statement recorded under section 108 of Customs Act, 1962 of Shri Manan M. Tailor, owner and Shri Krunal Madhu, Business Development Manager of M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC, they were categorically admitted they did exported Solar Panels, Solar Cells and Solar Aluminium Frames of China Origin as their Indian customers were intent to purchase high quality of these items, which cannot be supplied by their firms, therefore, those goods were imported from China by their companies viz. M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion LLC and thereafter the imported China origin goods were exported to India and further agreed that all the goods exported to India by their companies were China Origin.

**10.8.2.2** Shri Manan Tailor and Shri Krunal Madhu accepted that the imported goods were of Chinese origin and benefit of exemption Notification no. 22/2022 – Customs dated 30.04.2022 is not available in those imported goods and thereby some of their buyers on whose behalf goods were imported by M/s. MNM Solar have already paid differential duty admitting it and the fact regarding inadmissibility of CEPA Notification No. 22/2022 – Customs dated 30.04.2022 was known to them and their all Indian buyers.

## **10.9 SUMMARY OF INVESTIGATION :**

**10.9.1** The investigation, initiated by the Directorate of Revenue Intelligence (DRI), Ahmedabad Zonal Unit, uncovered a scheme involving the mis-declaration of the country of origin for solar panels, modules, cells, and aluminum frames. These goods were declared as originating from the United Arab Emirates (UAE) to claim preferential duty exemptions under Notification No. 22/2022-Customs dated

30.04.2022, pursuant to the India-UAE Comprehensive Economic Partnership Agreement (CEPA). However, evidence established that the products were manufactured in China and merely routed through UAE-based entities, M/s. Majestic Star Aluminium Extrusion Co. LLC and M/s. Magnus Green Solar Panels Manufacturing LLC, without substantial value addition to qualify for UAE origin. The primary importer, M/s. MNM Solar (IEC: ABPPT7141R, located at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395009), facilitated imports and sales to various buyers who were aware of the true origin and participated in the evasion. Buyers, including M/s. Mecpower Solutions Limited, M/s. Navitas Solar Private Limited, M/s. Arham Renewtech India Private Limited, M/s. Su-Kam Power Systems Limited, M/s. Goldi Solar Pvt. Ltd., M/s. Goldi Sun Private Limited, M/s. Uniarc Trade International LLP, and M/s. Australian Premium Solar (India) Private Limited, were in direct contact with UAE suppliers and used intermediaries to route goods, deriving benefits from reduced duties. It is also established that M/s. Ganesh Green Bharat Limited (IEC: AAHCG8424A, located at S.G. Business Hub, G-201, Near Gota Cross Road, S.G. Highway, Gota, Ahmedabad – 382470) had also adopted the same modus and imported Chinese origin goods routed through UAE. Searches across premises of importers, buyers, freight forwarders, and customs brokers revealed coordinated efforts to evade duties through Certificates of Origin (COOs) must have been obtained with false and manipulated documents. Examinations confirmed Chinese manufacturing markings, leading to seizures under Section 110 of the Customs Act, 1962. Statements under Section 108 corroborated knowledge of mis-declaration, with companies held jointly and severally liable for differential duties upon re-assessment of Bills of Entry (BEs), as the COOs were deemed unauthentic under Rule 5(5)(b) of the CARTOTAR, 2020.

### **10.9.2 Physical Evidence (Goods)**

**10.9.2.1.** At M/s. Arham Renewtech India Private Limited's office in Ahmedabad on 28.07.2025, inspection of three containers (SELU4082517, MRKU5440860, HASU4044750) revealed solar panels with affixed Magnus slips; removal exposed underlying "JA Solar" labels with Chinese text, photographed and affixed to the Panchnama, confirming Chinese origin.

**10.9.2.2** Examination at M/s. Su-Kam Power Systems Limited's factory in Himachal Pradesh on 29.07.2025 showed solar panels from two trucks (RJO7GB6219 and PB02BV8088) bearing "MAGNUS GREEN SOLAR MANUFACTURING LLC. MADE IN UAE" stickers over engraved "JA SOLAR" and Chinese markings, with temporary Magnus labels pasted.

**10.9.2.3** Goods examination at Landmark CFS, Mundra, on 02.08.2025 for BEs 3356059 and 3356239 revealed 140 pallets of aluminum frames with printed paper slips and permanent Chinese ink markings; top pallets had short frames (1,134mm), bottom had long (2,278mm), each with 2,000 pieces, photographed for evidence.

**10.9.2.4** On 18.09.2025 at Landmark CFS for BE 2170625, six containers of solar modules showed stickers with serial numbers starting "SGTP..." and Magnus labels, plus cables marked "Wuxi Xingongye Wire & Cable Co. Ltd" (Chinese manufacturer), with photographs documenting the findings.

**10.9.2.5** At Mundra International Container Terminal (MICT CFS) on 29.08.2025 for BEs 3360542, 3362426, and 3362632, eight containers of aluminum frames and solar panels displayed printed slips, permanent ink markings like "Solar PV Panel," and Chinese wire markings on panels, including short/long frame distinctions, all photographed.

**10.9.2.6** Examination at Gateway Distriparks Limited warehouse on 04.09.2025 for BE 3248243 uncovered 20 pallets of solar panels with printed slips, barcodes, and Magnus stickers; removal revealed irremovable "JA SOLAR" markings with Chinese text and dates inside the glass, junction boxes engraved "JA SOLAR" and Chinese words, and wires printed "Shanghai JA Solar Technology CO., Ltd.," with photographs taken.

### **10.9.3 Documentary Evidence**

**10.9.3.1** During the search proceedings, the incriminating documents in the form of Proforma Invoice, Commercial Invoice, Packing List, Sales Contract, Bill of Lading etc. were recovered, which clearly shows that the Chinese companies has raised invoices to M/s. Magnus Green Solar Panels Manufacturing LLC for supply of solar cells and the Bills of Lading apparently exhibit that the goods were originally transhipped from China to UAE and thereafter the said goods were destined to India by M/s. Magnus Green Solar Panels Manufacturing LLC under the cover of country of origin certificate, which would have been obtained with false and manipulated documents. Further, the screenshot of excel sheet retrieved from the mobile phones of the persons associated with M/s. Navitas Solar Private Limited, exhibit the estimated date of departure from China, date of arrival at UAE, date of departure from UAE and date of arrival at India for both solar cells and solar aluminum frames, which clearly evident that solar components were originated from china and routed through UAE by M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminum Extrusion Co. LLC.

### **10.9.4 Digital Evidence :**

**10.9.4.1** During the search proceedings and retrieval of data from the mobile phones, numerous whatsapp chats and evidences in the form of digital mode has been retrieved and the same has direct link in enrooting of the Chinese origin goods through UAE and the overseas supplier at UAE and China were in discussion with the Indian buyers have curious on selling their products by such routing through UAE with intent to evade payment of appropriate duty on their import from China. The few of Indian buyers were also found to be in direct contact with the overseas supplier of UAE and China to get their goods imported through UAE to evade payment of appropriate customs duty on their imported goods.

### **19.9.5 Oral Evidence :**

**19.9.5.1.** Statement of various key persons associated with the import of solar Panels and its parts and components including importer M/s. MNM Solar and its subsequent buyers and beneficial owner of the imported goods and M/s. Ganesh Green Bharat Limited and overseas supplier. In their statements all the persons associated have unanimously admitted the fact that the goods purchased/imported by them were Chinese Origin goods and it was also admitted by them that the said goods were routed through UAE and the setup for such importation through UAE was to evade appropriate payment of Customs Duty on its import from China and to avail the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as the overseas supplier M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC had assumed them to provide country origin certificate and also assured to deliver the Chinese origin imported goods to their company with the help of his father's firm situated at India viz. M/s. MNM Solar and said set off arrangement was also done with M/s. Ganesh Green Bharat Limited.

**10.9.6** From the documents/evidences recovered and statements of the key persons and as discussed above, it is evident that the goods imported by the importer and M/s. Ganesh Green were Chinese origin and they were routed through UAE by M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminum Co. LLC under the cover of country origin certificates, which would be obtained with the false and manipulated documents and accordingly, the certificates of origin are evidentially unauthentic. Hence, the country origin certificates under which the benefits of preferential duty exemption benefit under Notification No. 22/2022 – Customs dated 30.04.2022 has been availed by the importer and M/s. Ganesh Green are required to be disallowed and the duty exemption availed by them are required to be recovered from them.

**10.9.7** From the documents/evidences recovered and statements of the key persons and as discussed earlier, it is found that M/s. Navitas Solar Private Limited, M/s. Navitas Green Solar Solutions, M/s. Mecpower Solutions Private Limited, M/s. Arham Renewtech (India) Private Limited, M/s. Su-Kam Power Systems Limited, M/s. Goldi Sun Private Limited, M/s. Goldi Solar Private Limited, M/s. Uniarc Trade International LLP, M/s. Australian Premium Solar India Private Limited and M/s. Ganesh Green Bharat Limited are the beneficial owner of the goods and M/s. MNM Solar has imported or being imported goods on behalf of these companies/firm and these companies/firms were directly benefited from such imports including availment of inadmissible preferential duty exemption benefit under Notification No. 22/2022 – Customs dated 30.04.2022, availed by M/s. MNM Solar on filing Bills of Entry. Hence, these companies/firms are jointly and severally held responsible for payment of differential duty arising out of the recovery/re-assessment of these bills of entry.

**10.9.8** In respect of Bills of Entry filed by M/s. Ganesh Green Bharat Limited, they are directly held responsible for the payment of differential duty arising out of the recovery of inadmissible preferential duty exemption benefit under Notification No. 22/2022 – Customs dated 30.04.2022 availed by them.

## **11. QUANTIFICATION OF DIFFERENTIAL DUTY LIABILITY AND VOLUNATARY PAYMENT TOWARDS THE LIABILITY**

**11.1.1** It is evident from the documents/evidences recovered during searches conducted at the premises of the importer, M/s. Ganesh Green Bharat Limited and buyers and statements recorded under section 108 of Customs Act, 1962 that M/s. MNM Solar and M/s. Ganesh Green Bharat Limited were imported Solar PV Panels/Module, Solar Cells and Solar Aluminium Frames from M/s. Majestic Star Aluminium Extrusion LLC/M/s Magnus Green Solar Panels Manufacturing LLC based at UAE, and the overseas supplier viz. M/s. Majestic Star Aluminium Extrusion Co. LLC/M/s Magnus Green Solar Panels Manufacturing LLC had procured these products from China as per the directions of their ultimate Indian buyers. The ultimate Indian buyers were in direct contact with the overseas suppliers viz. M/s. Majestic Star Aluminium Extrusion Co. LLC and M/s Magnus Green Solar Panels Manufacturing LLC and in collusion with the overseas supplier, the ultimate Indian buyers were got imported the China Origin products viz. Solar PV Panels/Modules, Solar Cells and Solar Aluminium Frames routed through UAE and the UAE based overseas supplier had facilitated the same through his overseas company. The proprietor of M/s. MNM Solar, Surat is the father of owner of the overseas firms and thereby he had filed Bills of Entry and got the imported goods cleared from the Customs and delivered the goods directly to the intended buyers as per the directions of his son Shri Manan Tailor owner of the overseas firms. M/s. Ganesh Green has also directly imported Chinese Origin Solar Panels/Modules from M/s. Mangus Green Solar Panels Manufacturing LLC routed through UAE.

**11.1.2** Accordingly, it is evident that the benefits of preferential duty credit availed by M/s. MNM Solar and M/s. Ganesh Green Bharat Limited under Notification No. 22/2022 – Customs dated 30.04.2022 read with Comprehensive Economic Partnership Agreement (CEPA) are inadmissible to them. Hence, the benefit so availed by them in their Bills of Entry earlier cleared are required to be recovered from them and the Bills of Entry pending for clearances should be re-assessed disallowing country of origin benefit under Notification No. 22/2022- Customs dated 30.04.2022. The differential duty liability on account of disallowing the preferential duty benefit availed by M/s. MNM Solar and M/s. Ganesh Green Bharat Limited vide Notification No. 22/2022 – Customs dated 30.04.2022 are calculated as below:

### **11.2 Bills of Entry filed by M/s MNM Solar and beneficial owner M/s. Uniarc Trade International LLP and M/s. Australian Premium Solar (India) Private Limited**

**11.2.1** It is evident from the statement of Shri Chirag Rayshi Shah, Director of M/s Uniarc Trade International LLP that M/s. Uniarc Trade International LLP had directly interacted with Shri Manan M Tailer, owner of M/s Magnus Green Solar Panels Manufacturing LLC and got imported Solar Cells into India and that Shri Manan M. Tailor had procured imported solar cells from China and had routed

it through UAE to avail benefit under notification No. 22/2022 – Customs dated 30.04.2022, otherwise ineligible when the goods are imported from China.

**11.2.2** Shri Chirag Rayashi, Director of M/s. Uniarc Trade International LLP has admitted that the imported goods delivered to them were having labelling of China and he aware that the goods delivered to them were imported from China and routed through UAE. Shri Manan Tailor had exported Solar Cells intended to deliver to M/s. Uniarc Trade International LLP and got the required customs clearances through his father's firm in India viz. M/s. MNM Solar.

**11.2.3** Shri Chirag Rayashi, Director of M/s. Uniarc Trade International LLP had further admitted in his statement that his company had purchased Solar Cells from M/s. MNM Solar duly exported by M/s. Mangus Green Solar Panels Manufacturing LLC. The details of purchase invoices matched with the sales register of M/s. MNM Solar. The purchases made by M/s. Uniarc Trade International LLP are as under:

S No.	Inv. No.	Inv Dt.	Inv Amt	E Way Bill No.	E Way Bill Dt.
1	MNM2503	07-03-2025	7454106.00	-	-
2	8786320	19-03-2025	31870924.80	611875639716	19-03-2025
3	8	31-03-2025	7586615.00	-	-
4	3	04-04-2025	4864608.00	621884406922	04-04-2025
5	2	04-04-2025	21890736.00	611884387950	04-04-2025
6	4	07-04-2025	26755344.00	611885597590	07-04-2025
7	7	16-04-2025	7709247.50	691890772016	16-04-2025

**11.2.4** The details of the purchases made by M/s. Uniarc Trade International LLP have been verified with the sales details of M/s. MNM Solar and it did match each other. The details of the solar cells sold by M/s. MNM Solar, as per their register is as under:

S No.	Inv. No.	Inv Dt.	Item	Quantity	Inv Amt	Bill of Entry No. and Date
1	1	07-03-2025	Solar Cell	338823	7454106.00	
2	8786320	19-03-2025	Solar Cell	1098240	31870924.80	8786320 dated 08.03.2025
3	8	31-03-2025	Solar Cell	365620	7586615.00	
4	3	04-04-2025	Solar Cell	207200	4864608.00	
5	2	04-04-2025	Solar Cell	201600	21890736.00	
6	4	07-04-2025	Solar Cell	1108800	26755344.00	
7	7	16-04-2025	Solar Cell	371530	7709247.50	

**11.2.5** It is found that M/s. Uniarc Trade International LLP has imported 36,91,813 nos. of Solar Cells from M/s. Mangus Green Solar Panels Manufacturing LLC and the requisite customs clearances were made through M/s. MNM Solar, accordingly, M/s. MNM Solar and M/s. Uniarc Trade International LLP are jointly and severally responsible for proportionate payment of duty including proportionate differential duty payment arising out of inadmissibility of Notification benefit under CEPA.

**11.2.6** Further, it is evident from the panchnama dated 13.01.2025 that M/s. Australian Premium Solar (India) limited that they had purchased 185898 pieces of Chinese origin Solar Cells from M/s. MNM Solar vide Invoice No. 8584351 dated 19.03.2025, as per the discussion with the overseas supplier Shri Manan Tailor, owner of M/s. MNM Solar and they benefited by purchase of solar cells at lower price than the prevailing market price. Hence, M/s. Australian Premium Solar (India) Private Limited and M/s. MNM Soalr are jointly and severally responsible for payment of proportionate duty including proportionate differential duty payment arising out of inadmissibility of Notification benefit under 22/2022-Customs dated 30.04.2022.

#### **Differential Duty Calculation**

Sr · No.	Bill of Entry No. and date	Descriptio n of Goods imported	Quan tity	Assessab le Value	Duty paid	Duty Payable	Different ial duty
1	8584351 dated 27.02.202 5	Solar Cells	1267 200	3224707 2	3869648. 60	138017 46.82	993209 8.22
2	8786320 dated 08.03.202 5	Solar Cells	1098 240	2796338 6.88	3355606. 40	119683 29.58	861272 3.18
3	5909038 dated 15.03.202 5	Solar Cells	7909 38	2013886 3.36	2416663. 60	861943 3.52	620276 9.92
4	9204550 dated 31.03.202 5	Solar Cells	2217 600	5217425 1.36	6260910. 20	223305 79.58	160696 69.38
	Total			1325235	15902828	567200	408172

			73.60	.80	89.50	60.70
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**11.2.7** During the investigation, M/s. Uniarc Trade International LLP has voluntarily paid differential duty and submitted challan admitting that the imported goods i.e. Solar Cells were originated from China and they had paid the differential duty arising out of the inadmissibility of CEPA Notification No. 22/2022 – Customs dated 30.04.2022 and the details of the Challan as submitted by Shri Chirag Rayashi, Director of M/s. Uniarc Trade International LLP during recording of his statement on 12.08.2025 is as under :

Sr. No.	Challan No.	Date	BE No.	Amount
01.	1288184967	12.08.2025	9204550	1,00,00,000/-

### **11.3 Bills of Entry filed by M/s MNM Solar and beneficial owner M/s. Goldi Sun Private Limited and M/s. Goldi Solar Private Limited**

**11.3.1** It is evident from the statement of documents recovered, statement of key persons of M/s. Goldi Solar Pvt. Ltd and M/s. Goldi Sun Pvt. Ltd., that they had purchased imported solar Modules and solar cells from M/s. Magnus Solar Panel Manufacturing Co. LLC and the bills of entry were for Customs clearances were filed by from M/s. MNM Solar, Surat. The investigation revealed that M/s. Goldi Solar Pvt. Ltd and M/s. Goldi Sun Pvt. Ltd had direct contact with Shri Manan M. Tailor owner of M/s. Magnus Solar Panel Manufacturing LLC and as per the conspiracy hatched by persons associated and including the Directors of M/s. Goldi Solar Pvt. Ltd and M/s. Goldi Sun Pvt. Ltd with the Shri Manan M. Tailor, owner of the overseas supplier M/s. Mangus Solar Panel Manufacturing Co. LLC, they had procured the goods of China origin routed through UAE, to avail the CEPA exemption benefit.

**11.3.2** From the documents retrieved, it is evident that the following invoices were raised by M/s. MNM Solar to M/s. M/s. Goldi Solar Pvt. Ltd and M/s. Goldi Sun Pvt. Ltd for sale of Solar Panels/Modules and Solar Cells.

Sr. No.	Invoice No. & Date	Item Description	Quantity	Value	Remarks
01	5 dated 14.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
02	6 dated 14.04.2025	Solar Panels	2880	1,70,57,419.20	M/s. Goldi Solar Pvt. Ltd.
03	8 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.

04	9 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
05	10 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
06	11 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
07	12 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
08	13 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
09	14 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
10	15 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
11	16 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
12	17 dated 17.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
13	18 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
14	19 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
15	20 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
16	21 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
17	22 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
18	23 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
19	24 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
20	25 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
21	26 dated	Solar	720	47,76,077.38	M/s. Goldi Solar

	18.04.2025	Panels			Pvt. Ltd.
22	27 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
23	28 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
24	29 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
25	30 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
26	31 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
27	32 dated 18.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
28	33 dated 19.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
29	34 dated 19.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
30	35 dated 19.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
31	36 dated 19.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
32	37 dated 19.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
33	38 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
34	39 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
35	40 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
36	41 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
37	42 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
38	43 dated	Solar	720	47,76,077.38	M/s. Goldi Solar

	23.04.2025	Panels			Pvt. Ltd.
39	44 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
40	45 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
41	46 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
42	47 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
43	48 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
44	49 dated 23.04.2025	Solar Panels	720	47,76,077.38	M/s. Goldi Solar Pvt. Ltd.
45	82 dated 14.07.2025	Solar Cells	1182720	4,38,91,231.00	M/s. Goldi Sun Private Ltd

**11.3.3** It has been ascertained on the basis of the documents that M/s. Goldi Solar Pvt. Ltd. and M/s. Goldi Sun Private Limited had purchased Solar Panels and Solar Cells from M/s. Magnus Green Solar Panels Manufacturing LLC and got customs clearances through filing bills of entry by M/s. MNM Solar. The statements of the key persons M/s. Goldi Solar Pvt. Ltd. and M/s. Goldi Sun Private Limited, it is evident that these goods were actually originated from China and routed through. Hence, the preferential duty benefit availed by M/s. MNM Solar is inadmissible to them and accordingly, the duty short paid is required to be recovered from them and the duty difference on account of inadmissibility of CEPA Notification No. 22/2022 – Customs dated 30.04.2025, is calculated as under:

**Differential duty Calculation  
M/s. Goldi Solar Private Limited**

Sr No.	BE No. and date	ITEMDESCRIPTION	Qty	Assess able Value	Duty Paid	Duty Payabl e	Differe nce
1	93052 21 dated 05.04. 2025	MODEL NO.MGS-N-590W- 72H SOLAR PANELS- PHOTOVOLTAIC CELLS ASSEMBLED IN MODULES OR MADE UP INTO PANELS OF PHOTOSENSITIVE SE	720	39281 76	4713 81.1	22312 04	17598 23
2	93359 47 dated 07.04.	MODEL NO.MGS-N-590W- 72H SOLAR PANELS- PHOTOVOLTAIC CELLS ASSEMBLED IN	108 00	58922 640	7070 717	33468 060	26397 343

	2025	MODULES OR MADE UP INTO PANELS OF PHOTSENSITIVE SE					
3	93359 48 dated 07.04. 2025	MODEL NO.MGS-N-590W-72H SOLAR PANELS-PHOTOVOLTAIC CELLS ASSEMBLED IN MODULES OR MADE UP INTO PANELS OF PHOTSENSITIVE SE	720 0	39281 760	4713 811	22312 040	17598 228
4	93360 95 dated 07.04. 2025	MODEL NO.MGS-N-590W-72H SOLAR PANELS-PHOTOVOLTAIC CELLS ASSEMBLED IN MODULES OR MADE UP INTO PANELS OF PHOTSENSITIVE SE	360 0	19640 880	2356 906	11156 020	87991 14
5	93706 21 dated 08.04. 2025	MGS-N-590W-72H SOLAR PANEL - PHOTOVOLTAIC CELLS ASSEMBLED INMODULES OR MADE UP INTO PANELS OF PHOTSENSITIVE SEMICONDUCT	288 0	15712 704	1885 524	89248 15.9	70392 91
6	94393 15 dated 11.04. 2025	MODEL NO. MGS-N-590W-72H PHOTOVOLTAIC CELLS ASSEMBLED IN MODULES OR MADE UP INTO PANELS OF PHOTSENSITIVE SEMICONDUCTOR	864 0	47138 112	5656 573	26774 448	21117 874
				18462 4272	2215 4913	10486 6586	82711 674

**M/s. Goldi Sun Private Limited**

Sr. No.	BE No. and date	ITEMDESCRIPTION	Quantity	Assessable Value	Duty Paid	Duty Payable	Difference
1	3151341 dated 05.07.2025	SOLAR CELLS	11827 20	336436 53	403723 8		
		Re-determined Assessable Value		411707 33		17621 074	135838 35
		Total			403723 8	17621 074	135838 35

**11.3.4** During the investigation, M/s. Goldi Sun Private Limited has voluntarily paid differential duty arising out of the inadmissibility of CEPA

Notification No. 22/2022 – Customs dated 30.04.2022, admitting that the imported goods i.e. Solar Cells were originated from China and submitted duty paid challan and the details is as under:

Sr. No.	Challan No.	Date	BE No.	Amount
01.	8330336132	05.08.2025	3151341	1,03,62,246/-

**11.4 Bills of Entry filed by M/s MNM Solar, buyer M/s. Mecpower Solution Limited and subsequent ultimate beneficial owner M/s. Navitas Solar Pvt. Ltd. and M/s. Navitas Green Solutions Private Limited**

**11.4.1** It is evident from the statement of Shri Manoj N. Shah, Director of M/s. Mecpower Solutions Limited had purchased imported solar frames and solar cells from M/s. MNM Solar as per the agreement with M/s. Navitas Solar Private Limited and M/s. Navitas Green Solutions Private Limited and the goods so purchased from M/s. MNM Solar were as such sold to M/s. Navitas Solar Private Limited/ M/s. Navitas Green Solutions Private Limited. The investigation revealed that M/s. Navitas Solar Private Limited/ M/s. Navitas Green Solutions Private Limited had direct contact with Shri Manan M. Tailor owner of M/s. Magnus Green Solar Panels Manufacturing LLC/M/s. Majestic Star Aluminium Extrusion Co. LLC. As per the conspiracy hatched by persons associated and including the directors of M/s. Navitas Solar Private Limited with the Shri Manan M. Tailor, owner of the overseas suppliers, M/s. Navitas Solar Private Limited/ M/s. Navitas Green Solutions Private Limited had procured the goods of China origin routed through UAE and availed inadmissible CEPA exemption benefit. M/s. Navitas has instead of purchasing them directly from M/s. Magnus Solar Panels Manufacturing LLC/M/s. Majestic Star Aluminium Extrusion Co. LLC has imported them through M/s. MNM Solar, and M/s. MNM Solar filed Bills of Entry and further added a layer of M/s. Mecpower Solutions Limited to disguise their purchase of Chinese origin solar components routed through UAE.

**11.4.2** As per the statement of Shri Manoj N. Shah, Director of M/s. Mecpower Solutions Limited, the details of their purchases from M/s. MNM Solar as per the directions of M/s. Navitas Solar Private Limited/ M/s. Navitas Green Solutions Private Limited are as under:

Sr. No.	Invoice No.	Invoice date	Seller Name	Item Name	Quantity	Invoice Value	Tax (CGST+S GST)	Total Value of Invoice
1	1	03.04.2025	MNM Solar	Solar Cell	1108800	35,348,544	4,241,825	39,590,369
2	8786319	18.05.2025	MNM Solar	Solar Cell	1000000	24,926,000	2,991,120	27,917,120

3	88	23.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
4	90	23.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
5	89	23.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
6	87	23.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
7	86	23.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
8	75	08.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	576,000	5,376, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	316,200	2,951, 200
9	71	04.07 .2025	MNM Solar	Solar Cell	1100 000	31,135, 500	3,736,26 0	34,871 ,760
1 0	74	08.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	576,000	5,376, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	316,200	2,951, 200
1 1	72	08.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	576,000	5,376, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	316,200	2,951, 200
1 2	73	08.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	576,000	5,376, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	316,200	2,951, 200
1 3	77	11.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
1 4	78	11.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
1 5	79	11.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of Solar panel	2000 0	2,635,0 00	474,300	3,109, 300
1 6	80	11.07 .2025	MNM Solar	Long Frame of Solar Panel	2000 0	4,800,0 00	864,000	5,664, 000
				Sort Frame of	2000	2,635,0	474,300	3,109,

				Solar panel	0	00		300
17	81	11.07.2025	MNM Solar	Long Frame of Solar Panel	20000	4,800,000	864,000	5,664,000
				Sort Frame of Solar panel	20000	2,635,000	474,300	3,109,300
18	91	25.07.2025	MNM Solar	Solar Cell	1182720	34,594,560	4,151,347	38,745,907
19	92	25.07.2025	MNM Solar	Solar Cell	1182720	34,594,560	4,151,347	38,745,907
					<b>Total</b>	<b>264,689,164</b>	<b>36,223,700</b>	<b>30,09,12,864</b>

**11.4.3** Further, in his statement dated 30.07.2025, Shri Manoj N. Shah, Director of M/s. Mecpower Solutions Limited had admitted that all goods purchased from M/s. MNM Solar were further sold only to M/s. Navitas Solar Private Limited under GST Invoices and also admitted that all these purchases were made as per the directions of the M/s. Navitas Solar Pvt. Ltd.

**11.4.4** During the investigation, the documents resumed were scrutinized and it was found that in respect of goods meant for M/s. Navitas, the bills of entry were filed by M/s. MNM Solar in every case and good were sold to M/s. Mecpower Solutions Limited and thereafter subsequently sold to M/s. Navitas Solar Private Limited. It was further found that many invoices on the same day were issued for sale of goods imported in a particular Bill of Entry and customs cleared goods were delivered directly to the premises of M/s. Navitas Solar Private Limited from Mundra Port. The details of Bills of Entry, wherein the imported goods were directly delivered to M/s. Navitas Solar Private Limited along with the Invoices raised by M/s. MNM Solar to M/s. Mecpower Solutions Limited are as under:

Sr. No.	BE No. and Date	Description of Goods	Quantity	Invoice No.
1	8786319 dated 08.03.2025	SOLAR CELL - PHOTOVOLTAIC CELLS NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	1000000	8786319 dated 18.03.2025
2	9075792 dated 24.03.2025	SOLAR CELL - PHOTOVOLTAIC CELLS NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS	1108800	1 dated 03.04.2025
3	2919615 dated 27.06.2025	MONO PERC M10 GRADE A 182*182MM 10BB EFF 23.0 SOLAR CELLS -(FOR MANUFACTURING OF SOLAR MODULE)	1100000	71 dated 04.07.2025
4	2932712 dated 28.06.2025	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFRAME: 1134MM ALLOY: 6005-T5	100000	72 to 76 dated 08.07.
		ALUMINIUM FRAME - 30X28.5X1.8MM ---	1000	

		DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	00	2025
5	3166419 dated 10.07.20 25	ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	1000 00	77 to 81 dated
		ALUMINIUM FRAME -30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFRAME: 1134MM ALLOY: 6005-T5	1000 00	11.07. 2025
6	3356733 dated 19.07.20 25	SOLAR CELLS	1182 720	91 dated 25.07. 2025
7	3357561 dated 19.07.20 25	SOLAR CELLS	1182 720	92 dated 25.07. 2025

**11.4.5** Further, it was found that M/s. MNM Solar had raised invoices No. 86 to 90 all dated 23.07.2025 for supply of Long/Short Aluminium Frames to M/s. Mecpower Solutions Limited, however, the goods under reference were not delivered to M/s. Navitas as said imported goods were seized and lying at Mundra Port. Accordingly, the evidences forthwith establishes that the remaining Aluminium Frames (Long/Short) seized at Mundra Port Customs were also exported by M/s. Majestic Star Aluminium Extrusion Co. LLC, as per the order placed by M/s. Navitas Solar Private Limited.

#### Differential duty Calculation

M/s. MNM Solar – M/s. Maepower Solutions Limited - M/s. Navitas Solar Private Limited

(Delivered at the premises of M/s. Navitas Solar Private Limited)

S r. No.	BE NUMBER & date	ITEM DESCRIPTION	Quantity	Assessable Value	Duty Paid	Duty Payable	Difference
1	2932712 dated 28.06. 2025	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFRAM E: 1134MM ALLOY: 6005-T5	1000 00	135857 50	27981 21	68197 50.7	40216 29.58
		ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	1000 00	241037 50	49644 08	12357 903	73934 94.56
2	3166419 dated 10.06. 2025	ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	1000 00	237050 00	48822 82	12153 465	72711 83.52

		ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFRAM E: 1134MM ALLOY: 6005-T5	1000 00	133610 00	27518 32	67069 31.1	39550 99.48
3	33567 33 dated 19.07. 2025	SOLAR CELLS	1182 720	338778 32	40653 40	14499 712	10434 372.16
4	33575 61 dated 19.07. 2025	SOLAR CELLS	1182 720	338778 32	40653 40	14499 712	10434 372.16
		Total		142511 164	23527 323	67037 474	43510 151

M/s. MNM Solar – M/s. Mecpower Solutions Ltd. - M/s. Navitas Green Solutions Pvt. Ltd.

(Delivered at the premises of M/s. Navitas Green Solutions Private Limited)

S r. N o.	BENUM BER	BEDATE	ITE M DES CRIP TION	Asses sable Value	Duty Paid	Duty Payabl e	Differe nce
1	291961 5 dated 22.06.2 025	MONO PERC M10 GRADE A 182*182MM 10BB EFF 23.0 SOLAR CELLS -(FOR MANUFACTURING OF SOLAR MODULE)	110 000 0	3181 6950	3818 034	13617 654.6	979962 0.6
2	878631 9 dated 08.03.2 025	SOLAR CELL - PHOTOVOLTAIC CELLS NOT ASSEMBLED IN MODULES ORMADE UP INTO PANELS	100 000 0	2546 2000	3055 440	10897 736	784229 6
3	907579 2 dated 24.03.2 025	SOLAR CELL - PHOTOVOLTAIC CELLS NOT ASSEMBLED IN MODULES ORMADE UP INTO PANELS	110 880 0	3194 3419	3833 210	13671 783.4	983857 3.12
				8922 2369	1070 6684	38187 174	274804 89.7

M/s. MNM Solar – M/s. Mecpower Solutions Limited - M/s. Navitas Solar Private Limited

(Goods out of charged and seized at Mundra Port)

S r. N o.	BE NUMB ER	BEDATE	ITE M DES CRIP	Assessa ble Value	Duty Paid	Duty Payabl e	Differe nce
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			TION				
1	3356059 dated 17.07. 2025	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFR AME: 1134MM ALLOY: 6005-T5	8000 0	1076320 0	221678 9	54028 92	31861 03.34
		ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	8000 0	1909600 0	393301 2	97904 48.2	58574 35.96
2	3356239 dated 19.07. 2025	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFR AME: 1134MM ALLOY: 6005-T5	6000 0	8072400	166259 2	40521 69	23895 77.53
		ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	6000 0	1432200 0	294975 9	73428 36.1	43930 77.02
				5225360 0	107621 52	26588 345	15826 194

M/s. MNM Solar – M/s. Mecpower Solutions Limited - M/s. Navitas Solar Private Limited  
(Pending for Out of Charge)

BE NUMBE R and dated	QUANTITY	Quan tity	ITEM WISE ASSVAL UE	Duty Paid	Duty Payable	Differe nce
3360542 dated 19.07.20 25	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFR AME: 1134MM ALLOY: 6005-T5	6000 0	8072400	166259 2	403250 9.2	236991 7.70
	ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	6000 0	1432200 0	294975 9	730601 0.4	435625 1.35
3362426 dated 19.07.20 25	ALUMINIUM FRAME - 30X23X2.0MM --- DRAWING NO.: SEF00936SHORTFR AME: 1134MM ALLOY: 6005-T5	6000 0	8072400	166259 2	403250 9.2	236991 7.70

	ALUMINIUM FRAME - 30X28.5X1.8MM --- DRAWING NO.: SEF00935 LONG FRAME: 2278MM ALLOY: 6005-T5	6000 0	1432200 0	294975 9	730601 0.4	435625 1.35
	Total		4478880 0	922470 2	226770 39	134523 38

**11.4.6** Further, during the investigation, the importer M/s. MNM Solar vide letter dated 13.08.2025 and 20.08.2025 (uploaded in E-Sanchit IRN No. 2025082000027667 and 2025082000019251), has requested to assess the bill of entry No. 3360542 dated 19.07.2025 and 3362426 dated 19.07.2025, under full merit duty, and the applicable Anti-dumping duty (ADD) as per the notification No. 016/2024 USD 577 per MT, with removal of the earlier application exemption under Notification No. 22/2022-Customs dated 30.04.2022. Thus, the importer has relinquished their country-of-origin certificates, after initiation of investigation.

**11.4.7** During the investigation, M/s. Navitas Solar Private Limited and M/s. MNM Solar had voluntarily paid differential duty and submitted challan admitting that the imported goods i.e. Solar Cells/Solar Aluminium Frames were originated from China and they had paid the differential duty arising out of the inadmissibility of CEPA Notification No. 22/2022 – Customs dated 30.04.2022 and the details of the Challan as is as under :-

**Voluntary payment by M/s. Navitas Solar Private Limited and M/s. MNM Solar**

Sr. No.	Challan No.	Document No.	Document Date	Total Amount Paid (₹)	Payment Date
1	1973287289	3356733	19-07-2025	70,00,000.00	01-08-2025
2	9860687262	3356733	19.07.2025	34,34,373.00	31.10.2025
3	1618924011	3166419	10-07-2025	32,61,808.00	01-08-2025
4	6298979324	3166419	10-07-2025	50,00,000.00	13-08-2025
5	1333563586	3166419	10.07.2025	30,23,166.00	30-10-2025
6	1359102373	2932712	28-06-2025	50,00,000.00	12-08-2025
7	2122253801	2932712	28.06.2025	64,74,802.00	30.10.2025
8	1903377218	3357561	19.07.2025	50,00,000.00	05.08.2025
9	5936117987	3357561	19.07.2025	54,34,373.00	31.10.2025
10	1210442319	3356059	19.07.2025	90,43,539.00	13.08.2025
11	1391251686	3356239	19.07.2025	67,82,655.00	14.08.2025
12	1847676450	3360542	19.07.2025	1,00,14,011.00	12.09.2025
13	2613139018	3362426	19.07.2025	67,82,655.00	12.09.2025
			Total	7,62,61,383.00	

**Voluntary payment by M/s. Navitas Green Solutions Private Limited**

Sr. No.	Challan No.	Document No.	Document Date	Total Amount Paid (₹)	Payment Date
1	2406625565	8786319	08.03.2025	78,42,296.00	13-08-2025
2	1736162840	2919615	22.06.2025	25,00,000.00	13-08-2025
3	1736162840	2919615	27.06.2025	72,99,621.00	21.11.2025
4	1271198293	9075792	24.03.2025	98,38,574.00	01.11.2025
			Total	2,74,80,491.00	

**11.5 Bills of Entry filed by M/s MNM Solar and subsequent beneficial owner M/s. Arham Renewtech India Private Limited and M/s. Su-Kam Solar Systems Limited:**

**11.5.1** During the investigation, statement of Shri Mahant U. Patel, Project Sales of M/s. Arham Renewtech Pvt. Ltd. has been recorded on 28.07.2025, under section 108 of Customs Act, 1962, wherein he stated that they got inquiry of solar module from M/s. Su-Kam Power Systems Limited for 5 containers of 3600 pcs of Solar Panels/Modules and accordingly, they placed order to their vendor M/s. MNM Solar and made 50 lacks advance and as he received message from Shri Krunal of M/s. Magnus Solar that goods of 3 containers have arrived at Mundra. The details of the Bills of Entry covering the said 3 containers are as under:

Sr. No.	BE No. and date	ITEMDESCRIPTION	Quantity	Assessable Value	Duty Paid	Duty Payable	Difference
1	3248243 dated 14.07.2025	SOLAR PANELS MODEL NO. MGS-N-590W-72H (BIS NO. CRS 2025-1247/R-41305278 DT. 20-MAR-2025)	2160	11730096	1407612	6662694.53	5255083.03

**11.5.2** Out of the 2160 pcs. of Solar PV Panels/Modules imported by M/s. MNM Solar and sold to M/s. Arham Renewtech India Private Limited has further sold 1440 pcs. of Solar PV Panels/Modules to M/s. Su-Kam Solar Systems Limited as per the directions of Shri Manan Tailor/Shri Krunal Madhu of M/s. Magnus Green Solar Manufacturing Co. LLC, UAE and the remaining 720 pcs. of Solar Panels/Modules were with M/s. Arham Renewtech India Private Limited.

**11.5.3** Further, investigation revealed that remaining 1440 solar panels were also arrived at Mundra and Bills of Entry No. 3362632 dated 19.07.2025 has been filed by M/s. MNM Solar for clearances of the said goods, as per the order placed by M/s. Su-Kam Power Systems Limited, through M/s. Arham Renewtech India Private Limited. However, the said imported goods were placed under seizure. The details of the Bills of Entry filed by M/s. MNM Solar and its differential duty is as under:

Differential duty Calculation  
M/s. MNM Solar – M/s. Arham Renewtech India Pvt Ltd – M/s. Su-Kam Power  
Systems Ltd

BE NUMBER and dated	Description	Quantity	ITEM WISE ASSVAL UE	Duty Paid	Duty Payable	Difference
3248243 dated 14.07.2025	SOLAR PANELS MODEL NO. MGS-N-590W-72H (BIS NO. CRS 2025-1247/R-41305278 DT. 20-MAR-2025)	2160	11730096	1407612	6662694.53	5255083.03
			11730096	1407612	6662694.53	5255083.03

Pending for customs clearances (OOC) :

BE NUMBER and dated	Description	Quantity	ITEM WISE ASSVAL UE	Duty declared	Duty Payable	Difference
3362632 dated 19.07.2025	SOLAR PANELS MODEL NO. MGS-N-590W-72H590W (BIS NO. CRS 2025-1247/R-41305278 DT. 20-Mar-2025)	1440	7874496	944939.5	4472713.73	3527774.23
			7874496	944939.5	4472713.73	3527774.23

**11.5.4** Further, during the investigation, the importer M/s. MNM Solar vide letter dated 18.08.2025 (uploaded in E-Sanchit IRN No. 2025082000018756), has requested to assess the bill of entry No. 3362632 dated 19.07.2025, under full merit duty in accordance to Notification No. 11/2021, wherein (AIDC) @ 20% and application BCD @ 20% are leviable, with removal of the earlier application exemption under Notification No. 22/2022-Customs dated 30.04.2022. Thus, the importer has relinquished their country-of-origin certificate, after initiation of investigation.

**11.6 Bills of Entry filed by M/s MNM Solar and subsequent beneficial owner M/s. Ganesh Green Bharat Limited:**

**11.6.1** On the basis of the documents retrieved, statement of key persons recorded during investigation, it is evident that M/s. Ganesh Green Bharat Limited has purchased Solar Panels/Modules from M/s. Magnus Green Solar Panel Manufacturing Co. LLC, which were originated from China and routed through UAE. The documents recovered suggest that M/s. Ganesh Green Bharat Limited had purchased imported solar panels/modules by filing Bills of Entry through M/s. MNM Solar and also, they directly filed Bills of Entry for its home clearances.

**11.6.2** The details of Sale Invoices by M/s. MNM Solar in respect of goods imported and cleared through M/s. MNM Solar by M/s. Ganesh Green Bharat Limited is as under:

Sr. No.	Invoice No. & Date	Item Description	Quantity	Value
01	51 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H MRKU5598497	620	48,38,243
02	52 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H FFAU2279659	620	48,38,243
03	53 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H TCKU65100640	620	48,38,243
04	54 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H HASU5206731	620	48,38,243
05	55 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H MSKU152056	620	48,38,243
06	56 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H MRKU2980192	620	48,38,243
07	57 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H TRHU4056331	620	48,38,243
08	58 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H TEMU6764660	620	48,38,243
09	59 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H GCXU5787680	620	48,38,243
10	60 dated 06.06.2025	SOLAR PANEL MGS-N-590W-72H MSKU1775580	620	48,38,243
11	70 dated 16.06.2025	SOLAR PANEL MGS-N-590W-72H	6200	

**11.6.3** From the invoice's details, it is clear that M/s. Ganesh Green Bharat Limited had purchased the following solar panels from M/s. MNM solar in the invoices mentioned above:

Sr. No.	BE NUMBER and date	ITEMDESCRIPTION	Quantity	Assessable Value	Duty Paid	Duty Payable	Difference
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1	21706 29 dated 20.05. 2025	MGS-N-590W-72H SOLAR PANEL - PHOTOVOLTAIC CELLS ASSEMBLED INMODULES OR MADE UP INTO PANELS OF PHOTOSENSITIVE SEMICONDUCTOR	620 0	33747 840	4049 741	19168 773	151190 32.32
2	21727 89 dated 20.05. 2025	MGS-N-590W-72H SOLAR PANEL - PHOTOVOLTAIC CELLS ASSEMBLED INMODULES OR MADE UP INTO PANELS OF PHOTOSENSITIVE SEMICONDUCTOR	372 0	20248 704	2429 845	11501 264	907141 9.37
3	21763 85 dated 20.05. 2025	MGS-N-590W-72H SOLAR PANEL - PHOTOVOLTAIC CELLS ASSEMBLED INMODULES OR MADE UP INTO PANELS OF PHOTOSENSITIVE SEMICONDUCTOR	248 0	13499 136	1619 896	76675 09	604761 2.95
				67495 680	8099 482	38337 546	302380 64.64

### 11.7 Duty calculation in respect of Bills of Entry filed by M/s. Ganesh Green Bharat Limited -

**11.7.1** Further, M/s. Ganesh Green Bharat Limited had purchased solar panels/modules from M/s. Magnus Green Solar Panel Manufacturing LLC and they had filed Bills of Entry for its home clearances. The details of Bills of Entry along with its differential duty calculation on account of inadmissibility of CEPA preferential duty exemption benefit availed by M/s. Ganesh Green Bharat Limited is as under:

BE NUMBER and dated	QUAN TITY	ITEM DESCRIPTION	ITEM WISE ASSVALU E	Duty Paid	Duty Payable	Differenc e
93052 22 dated 05.04. 2025	62 00	MODEL NO.MGS-N-590W-72H SOLAR PANELS-590W 590W A GRADE TOPCON DOUBLE GLASS MODULES 2278X1134X35MM AND 1200MM JB - PHOTOV	3896428 4	4675714	22131713. 54	1745599 9.41
94393 10 dated 11.04. 2025	24 80	MODEL NO.MGS-N-590W-72H SOLAR PANELS-590W 590W A GRADE DOUBLE GLASS MODULES 2278X1134X35MM AND 1200MM JB - PHOTOVOLTAIC	1558571 4	1870286	8852685.4 2	6982399 .72
94393 13 dated 11.04. 2025	55 80	MODEL NO.MGS-N-590W-72H SOLAR PANELS-590W 590W A GRADE DOUBLE GLASS MODULES 2278X1134X35MM AND 1200MM JB - PHOTOVOLTAIC	3506785 6	4208143	19918542. 19	1571039 9.49
94681	62	MODEL NO.MGS-N-590W-72H	3896428	467571.	2213171.3	1745599

15 dated 13.04. 2025	0	SOLAR PANELS-590W 590W A GRADE DOUBLE GLASS MODULES 2278X1134X35MM AND 1200MM JB - PHOTOVOLTAIC		4	5	.95
20117 39 dated 12.05. 2025	49 60	MODEL NO.MGS-N-590W-72H SOLAR PANELS-590W 590W A GRADE DOUBLE GLASS MODULES 2278X1134X35MM AND 1200MM JB - PHOTOVOLTAIC	3079348 3	3695218	17490698. 32	1379548 0.32
21706 25 dated 20.05. 2025	37 20	MODEL NO.MGS-N-590W-72H SOLAR PANELS-590W 590W A GRADE DOUBLE GLASS MODULES 2278X1134X35MM AND 1200MM JB - PHOTOVOLTAIC	2332457 9	2798949	13248360. 62	1044941 1.22
22990 73 dated 27.05. 2025	43 40	MODEL NO.MGS-N-590W-72H SOLAR PANELS-590W 590W A GRADE DOUBLE GLASS MODULES 2278X1134X35MM AND 1200MM JB - PHOTOVOLTAIC	2721200 8	3265441	15456420. 73	1219097 9.73
23352 28 dated 28.05. 2025	31 00	MODEL NO.MGS-N-590W-72H SOLAR PANELS- PHOTOVOLTAIC CELLS ASSEMBLED IN MODULES OR MADE UP INTO PANELS OF PHOTSENSITIVE S	1943714 9	2332458	11040300. 52	8707842 .62
Total			1942815 01	2331378 0	11035189 3	8703811 2

**11.7.2** During the investigation, M/s. Ganesh Green Bharat Limited has voluntarily paid differential duty and submitted challan admitting that the imported goods i.e. Solar PV Panels/Modules were originated from China and they had paid the differential duty arising out of the inadmissibility of CEPA Notification No. 22/2022 – Customs dated 30.04.2022 and during the statement recorded under section 108 of Customs Act, 1962, of Shri Krunalkumar Dayaljibhai Shah, CFO of M/s. Ganesh Green Bharat Limited has submitted the details of the Challan of voluntary payment towards differential duty and the same as is as under :-

Sr. No.	Challan No.	Document No.	Document Date	Total Amount Paid (₹)	Payment Date
1	1869823296	2170625	20.05.2025	50,00,000/-	

## 12. LEGAL PROVISIONS RELATING TO THE CASE

**12.1** With the introduction of the Self-Assessment Scheme, the onus is on the importer to comply with the various laws, determine their tax liability correctly, and discharge the same. Importers are required to declare the correct description, value, classification, notification number and country of origin, if any, on the

imported goods. Self-assessment is supported by Sections 17 and 46 of the Customs Act, 1962, and the Bill of Entry (Electronic Declaration) Regulations, 2011. The importer is fully responsible for the self-assessment of duty on imported goods and for filing all declarations and related documents, confirming that these are true, correct, and complete. Self-assessment can result in assured facilitation for compliant importers. However, delinquent importers would face penal action on account of incorrect self-assessment made with the intent to evade duty or avoid compliance with the conditions of notifications, the Foreign Trade Policy, or any other provisions under the Customs Act, 1962, or the allied acts. The relevant provisions of law relating to import, assessment of duty, and the liability of the goods to confiscation and the imposition of penalty are as per the provisions of the Customs Act, 1962, as amended from time to time.

## **12.2 Customs Act, 1962**

**(1) Section 2 (2) "assessment"** means determination of the dutiability of any goods and the amount of duty, tax, cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to

(a) the tariff classification of such goods as determined in accordance with the provisions of the Customs Tariff Act;

(b) the value of such goods as determined in accordance with the provisions of this Act and the Customs Tariff Act;

(c) exemption or concession of duty, tax, cess or any other sum, consequent upon any notification issued therefor under this Act or under the Customs Tariff Act or under any other law for the time being in force;

(d) the quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight, volume, measurement or other specifics of such goods;

(e) the origin of such goods determined in accordance with the provisions of the Customs Tariff Act or the rules made thereunder, if the amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) any other specific factor which affects the duty, tax, cess or any other sum payable on such goods,

and includes provisional assessment, **self-assessment**, re-assessment and any assessment in which the duty assessed is nil.

**Section 2(3A) "beneficial owner"** means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported.

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

**(2) Section 2(39) – "Smuggling"** "in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act, 1962.

### **Section 17. Assessment of duty**

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

(2) The proper officer may verify the entries made under Section 46 or Section 50 and the self-assessment of goods referred to in sub-section (1) and for this purpose may examine or test any imported goods or export goods or such part thereof as may be necessary.

Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.

(3) For the purposes of verification under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or furnish any information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.

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

(5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing to the proper officer, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

#### **Explanation:**

For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under Section 46 or an exporter has entered any export goods under Section 50 before the date on which the Finance Bill, 2017 receives the assent of the President, such imported goods or export goods shall continue to be

*governed by the provisions of Section 17 as it stood immediately before the date on which the Finance Bill, 2017 receives the assent of the President*

**Section 28 of the Customs Act, 1962 – Recovery of duties not levied or short-levied or erroneously refunded**

*(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, and where such non-levy or short-levy or erroneous refund is by reason of:*

- (a) collusion; or*
- (b) any wilful mis-statement; or*
- (c) suppression of facts,*

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

*(5) Where any duty has not been levied or not paid or has been short-levied or short-paid or the interest has not been charged or has been part-paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts by the importer or exporter or the agent or employee of the importer or exporter, and to whom a notice has been served under sub-section (4) by the proper officer, such person may pay the duty in full or in part, as may be accepted by him, and the interest payable thereon under Section 28AA and the penalty equal to fifteen per cent of the duty specified in the notice or the duty so accepted by such person, within thirty days of the receipt of the notice and inform the proper officer of such payment in writing.*

**Section 28AA – Interest on delayed payment of duty**

*(1) Notwithstanding anything contained in any judgment, decree or order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person who is liable to pay duty in accordance with the provisions of Section 28 shall, in addition to such duty, be liable to pay interest at such rate as may be fixed by the Central Government.*

*(2) Interest at such rate not below five per cent and not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of Section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of erroneous refund, as the case may be, up to the date of payment of such duty.*

*(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where:*

- (a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under Section 151A; and*
- (b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.*

### **Section 28DA – Procedure regarding claim of preferential rate of duty**

*(1) An importer making claim for preferential rate of duty, in terms of any trade agreement, shall -*

- (i) make a declaration that goods qualify as originating goods for preferential rate of duty under such agreement;*
- (ii) possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, are satisfied;*
- (iii) furnish such information in such manner as may be provided by rules ;*
- (iv) exercise reasonable care as to the accuracy and truthfulness of the information furnished.*

*(2) The fact that the importer has submitted a certificate of origin issued by an Issuing Authority shall not absolve the importer of the responsibility to exercise reasonable care.*

*(3) Where the proper officer has reasons to believe that country of origin criteria has not been met, he may require the importer to furnish further information, consistent with the trade agreement, in such manner as may be provided by rules .*

*(4) Where importer fails to provide the requisite information for any reason, the proper officer may,-*

- (i) cause further verification consistent with the trade agreement in such manner as may be provided by rules ;*
- (ii) pending verification, temporarily suspend the preferential tariff treatment to such goods:*

*Provided that on the basis of the information furnished by the importer or the information available with him or on the relinquishment of the claim for preferential rate of duty by the importer, the Principal Commissioner of Customs or the Commissioner of Customs may, for reasons to be recorded in writing, disallow the claim for preferential rate of duty, without further verification.*

*(5) Where the preferential rate of duty is suspended under sub-section (4), the proper officer may, on the request of the importer, release the goods subject to furnishing by*

*the importer a security amount equal to the difference between the duty provisionally assessed under section 18 and the preferential duty claimed:*

*Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, instead of security, require the importer to deposit the differential duty amount in the ledger maintained under section 51A .*

*(6) Upon temporary suspension of preferential tariff treatment, the proper officer shall inform the Issuing Authority of reasons for suspension of preferential tariff treatment, and seek specific information as may be necessary to determine the origin of goods within such time and in such manner as may be provided by rules .*

*(7) Where, subsequently, the Issuing Authority or exporter or producer, as the case may be, furnishes the specific information within the specified time, the proper officer may, on being satisfied with the information furnished, restore the preferential tariff treatment.*

*(8) Where the Issuing Authority or exporter or producer, as the case may be, does not furnish information within the specified time or the information furnished by him is not found satisfactory, the proper officer shall disallow the preferential tariff treatment for reasons to be recorded in writing:*

**Provided** *that in case of receipt of incomplete or non-specific information, the proper officer may send another request to the Issuing Authority stating specifically the shortcoming in the information furnished by such authority, in such circumstances and in such manner as may be provided by rules .*

*(9) Unless otherwise specified in the trade agreement, any request for verification shall be sent within a period of five years from the date of claim of preferential rate of duty by an importer.*

*(10) Notwithstanding anything contained in this section, the preferential tariff treatment may be refused without verification in the following circumstances, namely:-*

*(i) the tariff item is not eligible for preferential tariff treatment;*

*(ii) complete description of goods is not contained in the certificate of origin;*

*(iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;*

*(iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".*

*(11) Where the verification under this section establishes non-compliance of the imported goods with the country of origin criteria, the proper officer may reject the preferential tariff treatment to the imports of identical goods from the same producer or exporter, unless sufficient information is furnished to show that identical goods meet the country of origin criteria.*

*Explanation-For the purposes of this Chapter,-*

*(a)"certificate of origin" means a certificate issued in accordance with a trade agreement certifying that the goods fulfil the country of origin criteria and other requirements specified in the said agreement;*

*(b)"identical goods" means goods that are same in all respects with reference to the country of origin criteria under the trade agreement;*

*(c)"Issuing Authority" means any authority designated for the purposes of issuing certificate of origin under a trade agreement;*

*(d)"trade agreement" means an agreement for trade in goods between the Government of India and the Government of a foreign country or territory or economic union.*

#### **Sub-section (4) of Section 46 of the Customs Act, 1962**

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

#### **Section 111 – Confiscation of improperly imported goods, etc.**

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

*(a)...*

*(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;*

....

....

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

*(p)*

*(q) any goods imported on a claim of preferential rate of duty which contravenes any provision of Chapter VAA or any rule made thereunder.*

## **Section 112 – Penalty for improper importation of goods, etc.**

*Any person—*

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

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

*shall be liable—*

*(i) in the case of goods in respect of which any prohibition is in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is greater;*

*(ii) in the case of dutiable goods, other than prohibited goods, to a penalty not exceeding ten per cent of the duty sought to be evaded or five thousand rupees, whichever is greater.*

*“Provided that where such duty as determined under sub-section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the penalty so determined;*

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

*a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;*

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

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

**Section 114A of the Customs Act, 1962 – Penalty for short-levy or non-levy of duty in certain cases**

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

**Provided that** where such duty as determined under sub-section (8) of Section 28 and the interest payable thereon under Section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent of the duty or interest, as the case may be, so determined:

**Provided further that** the benefit of reduced penalty under the first proviso shall be available subject to the condition that the amount of penalty so determined has also been paid within the period of thirty days referred to in that proviso:

**Provided also that** where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or the court, then, for the purposes of this section, the duty or interest so increased, as the case may be, shall be taken into account:

**Provided also that** in case where the duty or interest determined to be payable is increased by the Commissioner (Appeals), the Appellate Tribunal or the court, then, the benefit of reduced penalty under the first proviso shall be available if the amount of the duty or the interest so increased, along with the interest payable thereon under Section 28AA, and twenty-five per cent of the consequential increase in penalty, have also been paid within thirty days of the communication of the order by which such increase in the duty or interest takes effect:

**Provided also that** where any penalty has been levied under this section, no penalty shall be levied under Section 112 or Section 114.

**Explanation.** —For the removal of doubts, it is hereby declared that—

(i) the provisions of this section shall also apply to cases in which the order determining the duty or interest under sub-section (8) of Section 28 relates to notices issued prior to the date on which the Finance Act, 2000 receives the assent of the President;

(ii) any amount paid to the credit of the Central Government prior to the date of communication of the order referred to in the first proviso or the fourth proviso shall be adjusted against the total amount due from such person

**Section 114AA of the Customs Act, 1962** read as—

**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.*

**12.3 Rule 5 of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020**

**Rule 5. Requisition of information from the importer .-**

*(1) Where, during the course of customs clearance or thereafter, the proper officer has reason to believe that origin criteria prescribed in the respective Rules of Origin have not been met, he may seek information and supporting documents, as may be deemed necessary, from the importer in terms of rule 4 to ascertain correctness of the claim.*

*(2) Where the importer is asked to furnish information or documents, he shall provide the same to the proper officer within ten working days from the date of such information or documents being sought.*

*(3) Where, on the basis of information and documents received, the proper officer is satisfied that the origin criteria prescribed in the respective Rules of Origin have been met, he shall accept the claim and inform the importer in writing within fifteen working days from the date of receipt of said information and documents.*

*(4) Where the importer fails to provide requisite information and documents by the prescribed due date or where the information and documents received from the importer are found to be insufficient to conclude that the origin criteria prescribed in the respective Rules of Origin have been met, the proper officer shall forward a verification proposal in terms of rule 6 to the nodal officer nominated for this purpose.*

*(5) Not with standing anything contained in this rule, the Principal Commissioner of Customs or the Commissioner of Customs may, for the reasons to be recorded in writing, disallow the claim of preferential rate of duty without further verification, where:*

*(a) The importer relinquishes the claim; or*

*(b) The information and documents furnished by the importer and available on record provide sufficient evidence to prove that goods do not meet the origin criteria prescribed in the respective Rules of Origin.*

## 12.4 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007

### 3. Determination of the method of valuation.-

*(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10*

### 10. Cost and services. –

*(2) For the purposes of sub-section (1) of section 14 of the Customs Act, 1962 (52 of 1962) and these rules, the value of the imported goods shall be the value of such goods, for delivery at the time and place of importation and shall include –*

*(a) the cost of transport of the imported goods to the place of importation;*

*(b) loading, unloading and handling charges associated with the delivery of the imported goods at the place of importation; and*

*(c) the cost of insurance : Provided that –*

*(i) where the cost of transport referred to in clause (a) is not ascertainable, such cost shall be twenty per cent of the free on board value of the goods;*

*(ii) the charges referred to in clause (b) shall be one per cent of the free on board value of the goods plus the cost of transport referred to in clause (a) plus the cost of insurance referred to in clause (c);*

*(iii) where the cost referred to in clause (c) is not ascertainable, such cost shall be 1.125% of free on board value of the goods;*

### 12. Rejection of declared value. –

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

## **13. OBLIGATIONS UNDER SELF-ASSESSMENT AND DEMAND INVOKING EXTENDED PERIOD:**

**13.1** The subject Bills of Entry as mentioned in Table-1 of this investigation report, filed by the importer and M/s. Ganesh Green, wherein they had declared the description, classification of goods and country of origin, was self-assessed by them. However, on the basis of the information available, it clearly evident that the Certificates of Origin were must be obtained with manipulated documents by the overseas suppliers, as on the basis of the records retrieved during the investigation, it has proved beyond doubt that the impugned exported goods were originated from China and without any substantial processing, the said goods were as such routed through UAE, accordingly, the Certificates of Origin may be treated as un-authentic

in respect of supplies in the aforesaid Bills of Entry and hence the benefit availed by them are not available to them.

**13.2** Vide the Finance Act, 2011, "Self-Assessment" has been introduced w.e.f. 08.04.2011 under the Customs Act, 1962. Section 17 of the said Act provides for self-assessment of duty on import and export goods by the importer or exporter himself by filing a Bill of Entry or Shipping Bill, as the case may be, in the electronic form, as per Section 46 or Section 50 respectively. Thus, under self-assessment, it is the responsibility of the importer or exporter to ensure that he declares the correct classification, applicable rate of duty, value, benefit or exemption notification claimed, if any, in respect of the imported goods, while presenting the Bill of Entry.

**13.3** Section 28DA of the Customs Act, 1962 was introduced vide Finance Bill, 2020, wherein an importer making a claim of preferential rate of duty, in terms of any trade agreement, shall possess sufficient information with regard to the origin criteria. In view of the same, by submitting un-authentic Certificate of Origin, it appears that the importer and M/s. Ganesh Green wilfully evaded Customs duty on the impugned goods. In the present case, the importer has wrongly availed benefit of exemption Notification on the basis of unauthentic COO. The importer and M/s. Ganesh Green have failed to exercise reasonable care and precaution with regard to the accuracy and truthfulness of the information provided by the exporter/seller to them, as was entrusted to them by the Act while providing benefit of the COO.

**14. MIS-DECLARATION BY THE IMPORTER AND M/S. GANESH GREEN – LIABILITY OF GOODS TO CONFISCATION, DEMAND OF DIFFERENTIAL DUTY AND LIABILITY TO PENALTY:**

**14.1** Sub-section (4) of Section 46 of the Customs Act, 1962, specifies that the importer, while presenting a Bill of Entry, shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such Bill of Entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, and such other documents relating to the imported goods. From the verification report discussed above, it appears that the importer knowingly and deliberately availed exemption Notification without authentic and valid Country of Origin document supporting the import as prescribed under Section 46 of the Customs Act, 1962 and has suppressed the relevant facts and intentionally evaded Customs duty on the impugned goods and hence, contravened the provisions of Section 46 of the Customs Act, 1962.

**14.2** That as discussed in the foregoing paras, the imported goods under the Bills of Entry, as mentioned in Table-1 to this investigation report, have been found to be imported under the cover of unauthentic Country of Origin (COO) Certificate and hence do not satisfy the criteria for claiming exemption under Notification No. 22/2022 – Customs dated 30.04.2022, as amended. Hence, the goods imported on vide the Bills of Entry mentioned in Table - I to this Investigation Report are liable for confiscation under Section 111(o) and Section 111(q) of the Customs Act, 1962. Therefore, it appears that the importer and M/s. Ganesh Green are also liable for

imposition of penalty under Section 112(a) and Section 112(b) of the Customs Act, 1962.

**14.3** That as per the discussion above, it appears that the importer and M/s. Ganesh Green knowingly availed exemption Notification which was not available to them. By the provisions of Section 28DA of the Customs Act, it appears that the importer failed to exercise due diligence while availing benefit of exemption Notification and by his act of wilfully availing exemption Notification No. 22/2022 – Customs dated 30.04.2022, as amended, during filing of the Bill of Entry at Mundra Port, the importer and M/s. Ganesh Green have evaded applicable Customs duty. Accordingly, it appears that the provisions of Section 28(4) of the Customs Act, 1962 are invocable in this case. For the same reasons, the importer and M/s. Ganesh Green also appear liable to penalty under Section 114A of the Customs Act, 1962.

**14.4** That as per the discussion above, it appears that the importer and M/s. Ganesh Green had failed to follow the procedure as prescribed under Section 28DA (1) of the Customs Act, 1962, and due diligence with regard to the authenticity of documents and truthfulness of the information provided by the manufacturer/supplier. The importer and M/s. Ganesh Green were not eligible for the exemption benefit as available under Notification No. 22/2022 – Customs dated 30.04.2022, as amended. The importer and M/s. Ganesh Green have intentionally submitted unauthentic documents for claiming the exemption benefit before the Customs Authorities. Therefore, it appears that they are also liable for imposition of penalty under Section 114AA of the Customs Act, 1962

#### **14.5 Requirement of BIS compliance for import of Solar Photovoltaic Modules:**

**14.5.1** As per clause 3(3) of the Solar Photovoltaic, Systems, Devices and Components Goods (Requirements for Compulsory Registration) Order.2017, no person shall import the goods which do not conform to the specified Standard and do not bear the standard mark after obtaining registration from the Bureau. It appears that as per Schedule to the Order, Solar Photovoltaic Modules (PV Modules) are required to conform to IS/IEC 61730 (PART - 1) and IS/IEC 61730 (Part 2).

**14.5.2** As per SO 492(E) dated 27.01.2025, the importers are required to have BIS certification for their imported products. In the present case, the importer and M/s. Ganesh Green though submitted BIS certification of the supplier, the investigation revealed that the goods exported by the supplier were other than the goods manufactured in their own facility and standard. It was found that the overseas supplier had procured them from China based company, and the importer failed to submit documents with regards to BIS compliance/conformity of the China based company and admitted in their statement. Thus, it is evident that the imported goods were not BIS compliant.

**14.5.3** Therefore, it appears that the Solar Photovoltaic Modules were imported in violation of clause (3) (3) of Solar Photovoltaic, Systems, Devices and

Components Goods (Requirement for Compulsory Registration) Order, 2017 read with Bureau of Indian Standards Act, 1986 and Bureau of Indian Standards Rules, 1987 and SO492 (E) dated 27.01.2025, hence, the imported goods are liable for confiscation under section 111(d) of Customs Act, 1962.

## **15 ROLE PLAED BY COMPANIES/PERSONS**

**15.1** A case of connivance amongst all the parties involved, wherein every stakeholder involved was aware of their illegal role being played by them. Each stakeholder intended to suppress the facts before Indian Customs, to mis-declare the subject goods to defraud the government exchequer. There are evidences of determinative character which complied with the inference arising from the dubious conduct of stakeholders seems to lead to the conclusion, it was all planned to mis-declare and suppress the information from the department. The role in brief is reproduced below:

### **15.2 ROLE OF PLAYED BY M/S. MNM SOLAR, SURAT**

**15.2.1** M/s MNM Solar, Surat, acted as the central importing and billing entity in the entire arrangement. The firm filed Bills of Entry for clearance of solar cells, solar panels and allied components imported from UAE, claimed preferential benefit under CEPA and thereafter supplied the goods to various Indian buyers under GST invoices. This fact stands admitted by the proprietor Shri Manharlal Gatulal Tailor and is corroborated by Bills of Entry, invoices and seizure records.

**15.2.2** Investigation has conclusively established that the goods imported by M/s MNM Solar were actually of Chinese origin and were merely routed through UAE without any substantial manufacturing activity. Multiple seizures at the premises of buyers supplied by M/s MNM Solar revealed Chinese markings, labels and packaging on the goods. Statements of buyers further confirmed that they were informed about the Chinese origin of the goods and that routing through UAE was undertaken to save customs duty.

**15.2.3** Despite being fully aware of these facts, M/s MNM Solar continued to file Bills of Entry declaring eligibility for preferential duty, thereby wilfully mis-declaring the origin of goods and suppressing material facts from Customs authorities. The firm thus played a pivotal role in facilitating wrongful availment of exemption notifications and evasion of customs duty.

**15.2.4** Accordingly, M/s MNM Solar rendered the imported goods liable to confiscation under Section 111 of the Customs Act, 1962 and is liable to penalty under Section 112 of the Act for improper importation. Since the duty demand arose due to wilful mis-declaration and suppression, penalty under Section 114A is also attracted. Further, by knowingly using and producing false and incorrect documents in the course of importation, M/s MNM Solar is also liable to penalty under Section 114AA of the Customs Act, 1962

### **15.3 Role of M/s Magnus Green Solar Panels Manufacturing LLC, UAE - Overseas supplier of Solar PV Panels/Modules and Solar Cells.**

**15.3.1** M/s Magnus Green Solar Panels Manufacturing LLC, UAE acted as the principal overseas supplier and routing entity for the solar cells and solar panels imported into India through M/s MNM Solar. The investigation has established that M/s Magnus procured solar cells and solar panels from Chinese manufacturers and arranged for their shipment to UAE, from where the goods were exported to India under documents claiming UAE origin. Statements of Shri Manan Tailor and Shri Krunal Madhu, along with commercial invoices, shipping documents and electronic communications recovered during Panchnamas, clearly establish that M/s Magnus did not undertake any substantial manufacturing activity in UAE which could confer UAE origin on the goods.

**15.3.2** Despite being fully aware that the goods were of Chinese origin, M/s. Magnus Green Solar Panels Manufacturing LLC arranged for issuance of Certificates of Origin from the designated authority by submitting documents which did not disclose the true manufacturing origin. The said Certificates of Origin were thereafter relied upon by M/s MNM Solar for filing Bills of Entry and claiming preferential customs duty in India. The firm thus knowingly facilitated mis-declaration of origin and suppression of material facts from Indian Customs authorities.

**15.3.3** By acting as a conduit for routing Chinese-origin goods through UAE and enabling their import into India under false declaration of origin, M/s Magnus rendered the goods liable to confiscation under Section 111 of the Customs Act, 1962. The firm is therefore liable to penalty under Section 112 for abetment of improper importation. Additionally, by knowingly using and furnishing false and incorrect documents, including Certificates of Origin, M/s Magnus is also liable to penalty under Section 114AA of the Customs Act, 1962.

### **15.4 Role of M/s Majestic Star Aluminium Extrusion Co. LLC, UAE - overseas supplier of Solar Aluminium Frames:**

**15.4.1** M/s Majestic Star Aluminium Extrusion Co. LLC, UAE supplied aluminium frames which were imported into India under the cover of Certificates of Origin claiming UAE origin. Investigation has revealed that the aluminium products supplied by M/s Majestic were in fact manufactured in China and routed through UAE without any substantial manufacturing or processing which could alter their origin.

**15.4.2** Statements and documentary evidence on record establish that M/s Majestic was fully aware of the Chinese origin of the goods and nevertheless arranged for their export to India under documentation claiming UAE origin. The Certificates of Origin obtained and used for such exports were based on incorrect and misleading information, thereby enabling wrongful availment of preferential customs duty by the importer.

**15.4.3** By knowingly exporting Chinese-origin goods under false declaration of origin and facilitating their clearance in India, M/s Majestic abetted the improper

importation of goods. Accordingly, the firm is liable to penalty under Section 112 of the Customs Act, 1962. Further, by knowingly using and furnishing false documents in the course of export and import, M/s Majestic is also liable to penalty under Section 114AA of the Customs Act, 1962.

### **15.5 Role of Shri Manan Tailor, Owner of Overseas Supplier M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC**

**15.5.1** Shri Manan Tailor, son of Shri Manharlal Gatulal Tailor, though not shown as proprietor of M/s MNM Solar, emerges as a key person orchestrating the entire arrangement from overseas. Statements on record established that Shri Manan Tailor is residing in UAE and is associated with M/s Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC. It has been admitted by multiple buyers that Shri Manan Tailor personally visited their offices in India, including visits to Surat, and during such visits, proposed and finalised arrangements for supply of solar cells, solar panels and solar aluminium frames.

**15.5.2** As per the statements of buyers and internal communications recovered during Panchnama proceedings, Shri Manan Tailor suggested routing of Chinese-origin solar cells, solar panels and solar aluminium frames through UAE and assured the Indian buyers that Certificates of Origin would be arranged to enable availing of preferential customs duty. It has been consistently admitted that the suggestion to route the goods through Dubai originated from Shri Manan Tailor and that he assured smooth delivery and handling of documentation.

**15.5.3** Further, evidence on record establishes that Shri Manan Tailor was fully aware that the solar cells, solar aluminium frames and panels were sourced from Chinese manufacturers and that no actual manufacturing activity was undertaken in UAE. Despite such knowledge, he actively coordinated procurement from China, routing through UAE and import into India through M/s MNM Solar. The repeated assurances given by him to buyers that no customs liability would arise, despite awareness of Chinese origin, clearly demonstrate deliberate intent to evade customs duty.

**15.5.4** In view of his active coordination, planning, and facilitation of the import of Chinese-origin goods under false declaration of origin, Shri Manan Tailor is liable as a conspirator and abettor. His acts squarely fall within the scope of Section 112(a) and 112(b) of the Customs Act, 1962. His role in arranging and using false Certificates of Origin and related documents also attracts penalty under Section 114AA of the Customs Act, 1962.

### **15.6 Role of Shri Krunal Madhu, Business Development Manager of M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC**

**15.6.1** Shri Krunal Madhu emerges as an important link in the overseas leg of the arrangement relating to procurement and routing of Chinese-origin solar cells and panels through UAE. His role stands established from his statement

recorded under Section 108 of the Customs Act, 1962, as well as from electronic communications and documents recovered during the course of Panchnamas. Shri Krunal Madhu admitted that he was associated with M/s Magnus Green Solar Panels Manufacturing LLC, UAE, and that he acted as a liaison between Chinese manufacturers, UAE entities and Indian buyers, including M/s MNM Solar and its downstream customers.

**15.6.2** From his statement, it is evident that Shri Krunal Madhu was fully aware that the solar cells and panels being supplied were manufactured in China. He admitted that the goods were procured from Chinese manufacturers and shipped to UAE, from where they were further exported to India. He further admitted that the routing through UAE was undertaken so that the consignments could be supplied with Certificates of Origin claiming UAE origin. His communications with Indian buyers and MNM Solar clearly reflect coordination regarding shipment schedules, documentation and delivery, despite his knowledge of the actual Chinese origin of the goods.

**15.6.3** By knowingly coordinating the movement of Chinese-origin goods through UAE, facilitating issuance and use of Certificates of Origin which did not reflect the true origin, and assisting in their onward supply to India, Shri Krunal Madhu actively abetted the improper importation of goods. His conduct establishes deliberate involvement in suppression of material facts and use of documents which were false in material particulars. Accordingly, his acts render him liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Further, by knowingly using and facilitating the use of false Certificates of Origin and related documents, he is also liable to penalty under Section 114AA of the Customs Act, 1962.

## **15.7 Role of M/s Ganesh Green Bharat Ltd.**

**15.7.1** M/s Ganesh Green Bharat Ltd., Ahmedabad emerged as one of the major downstream recipients and beneficiaries of solar panels/modules imported by M/s MNM Solar, Surat under claim of preferential duty benefit under the India-UAE Comprehensive Economic Partnership Agreement (CEPA). M/s. Ganesh Green Bharat Limited had also directly procured solar panels from M/s. Mangus Green Solar Panels Manufacturing LLC and filed bills of entry for its customs clearances. It was admitted that the goods were routed through UAE and they had availed concessional or nil customs duty under the India-UAE CEPA. Statements of officials of M/s Ganesh Green Bharat Ltd., recorded under Section 108 of the Customs Act, 1962, establish that the firm was aware that the solar panels supplied by M/s. Magnus Green Solar Panels Manufacturing LLC were originally manufactured in China.

**15.7.2** Statements recorded under Section 108 of the Customs Act, 1962 clearly establish the conscious role of M/s Ganesh Green Bharat Ltd.:

**15.7.3** Statement dated 02.08.2025 of Shri Ashutosh Kumar, Head (SCM & Procurement), M/s Ganesh Green Bharat Ltd., wherein he admitted procurement of solar panels supplied through M/s MNM Solar and stated that the said goods were

supplied by M/s Magnus Green Solar Panels Manufacturing LLC, UAE. He further admitted that discussions had taken place regarding routing of goods through Dubai and acknowledged suspicion regarding Chinese origin of the goods.

**15.7.4** Statement dated 11.08.2025 of Shri Krunalkumar Dayaljibhai Shah, Chief Finance Officer of M/s Ganesh Green Bharat Ltd., wherein he categorically admitted that solar panels/modules procured through M/s MNM Solar were manufactured in China and routed through UAE to avail concessional duty under CEPA. He further admitted that the firm had voluntarily paid part of the differential customs duty, thereby acknowledging wrongful availment of CEPA benefit.

**15.7.5** Statement dated 18.08.2025 of Shri Ketanbhai Narsinhbhai Patel, Managing Director of M/s Ganesh Green Bharat Ltd., wherein he admitted that procurement of solar PV modules through M/s MNM Solar was undertaken with the knowledge and approval of the top management. He further admitted that there was no formal OEM agreement or documentary evidence to substantiate manufacturing of the goods in UAE and acknowledged that, in the absence of such evidence, the solar panels/modules were manufactured in China and routed through UAE solely to save customs duty by availing CEPA benefits.

**15.7.6** Thus, the cumulative evidence comprising Panchanamas dated 02.08.2025 and 08.08.2025, physical examination of goods, statements dated 02.08.2025, 11.08.2025 and 18.08.2025, and voluntary duty payment, clearly establishes that M/s Ganesh Green Bharat Ltd. was a knowing recipient and beneficiary of solar panels/modules imported by M/s MNM Solar and direct import by mis-declaration of country of origin and wrongful availment of preferential duty under CEPA.

**15.7.7** By knowingly procuring and using Chinese-origin goods routed through UAE under false declaration of origin, M/s Ganesh Green Bharat Ltd. abetted the improper importation of goods. The firm is therefore liable to penalty under Section 112 of the Customs Act, 1962. Since the duty evasion was effected through wilful mis-statement and suppression of material facts, the provisions of Section 114A are also attracted. Further, by knowingly using documents such as Certificates of Origin which were false in material particulars, the firm is also liable to penalty under Section 114AA of the Customs Act, 1962.

## **15.8 Role of Shri Ketan Patel, Managing Director, M/s Ganesh Green Bharat Ltd.**

**15.8.1** Shri Ketan Patel, Managing Director of M/s Ganesh Green Bharat Ltd., was responsible for overall management and strategic decision-making of the company. His role in the present case stands established from statements of key officials recorded during investigation, wherein it has been admitted that procurement of solar cells and modules through M/s MNM Solar was undertaken with the knowledge and approval of the top management. He was aware that the goods procured were originally manufactured in China and were routed through UAE to avail concessional customs duty under the India-UAE CEPA.

**15.8.2** It is evident from the statements and surrounding circumstances that Shri Ketan Patel was aware that no substantial manufacturing activity was undertaken in UAE which could alter the country of origin of the goods. Despite such knowledge, he permitted procurement and use of such goods due to the cost advantage arising from duty evasion. Goods supplied to the firm were found bearing Chinese origin markings during Panchnama proceedings, corroborating the knowledge attributed to him.

**15.8.3** By permitting and approving procurement of goods imported under false declaration of origin, Shri Ketan Patel actively abetted improper importation of goods. His role attracts penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Since the duty evasion arose due to wilful mis-statement and suppression of material facts, penalty under Section 114AA is attracted.

### **15.9 Role of M/s Mecpower Solutions Ltd.**

**15.9.1** M/s Mecpower Solutions Ltd. procured solar components supplied through M/s MNM Solar. Statements of director of the firm establish that they were aware that the goods were of Chinese origin and were routed through UAE to avail concessional customs duty. The firm accepted the goods despite physical indicators of Chinese manufacture and benefited from their lower procurement cost. They acted as facilitator between M/s. MNM Solar and M/s. Navitas Green Solutions Private Limited/M/s. Navitas Solar Private Limited.

**15.9.2** By knowingly participating in the arrangement and accepting goods imported under false declaration of origin, M/s Mecpower Solutions Ltd. abetted the improper importation of goods and is liable to penalty under Section 112 of the Customs Act, 1962. Further, since the duty evasion was a result of wilful mis-statement and suppression, the provisions of Section 114A are attracted. The firm is also liable under Section 114AA for use of false and incorrect documents.

### **15.10 Role of Shri Manoj N. Shah, Director, M/s Mecpower Solutions Ltd.**

**15.10.1** Shri Manoj N. Shah, Director of M/s Mecpower Solutions Ltd., was responsible for procurement of solar components supplied through M/s MNM Solar. His statement recorded under Section 108 of the Customs Act, 1962 establishes that he was aware that the solar cells and modules procured were of Chinese origin and were routed through UAE. He admitted that the routing through UAE was undertaken to save customs duty and that the pricing advantage was the primary reason for procuring goods through this channel.

**15.10.2** Panchnama proceedings and physical verification revealed Chinese markings on goods supplied to M/s Mecpower Solutions Ltd., which corroborate his admissions. Despite such knowledge, Shri Manoj N. Shah accepted the goods and utilised them in business activities.

**15.10.3** By knowingly procuring and using goods imported under false declaration of origin, Shri Manoj N. Shah abetted improper importation, attracting penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Since the evasion of

duty was due to wilful mis-statement and suppression, penalty under Section 114AA is attracted.

### **15.11 Role of M/s Navitas Solar Pvt. Ltd. and M/s Navitas Green Solutions Pvt. Ltd.**

**15.11.1** M/s Navitas Solar Pvt. Ltd. procured solar cells and solar frames supplied through M/s MNM Solar for its business activities. Statements of directors and procurement officials of M/s Navitas Solar Pvt. Ltd. reveal that the firm was informed that the goods were of Chinese origin and that routing through UAE was undertaken to reduce customs duty. It was further admitted that the firm was aware that direct imports from China would attract higher customs duty. Recovered documents indicate that the overseas supplier has informed this company regarding their ETD from China and ETA to UAE and ETD from UAE and ETA to India etc. Further, recovery of documents for purchase of goods by the overseas supplier from China, shows apparent indulgence of this company in getting import of Chinese origin goods routed through UAE to get preferential exemption duty benefits under CEPA.

**15.11.2** Panchnamas drawn at the premises of M/s Navitas Solar Pvt. Ltd./M/s. Navitas Solar Green Solutions Private Limited revealed solar cells and solar frames bearing Chinese markings, corroborating the admissions made in statements. Despite such knowledge and physical indicators, the firm accepted the goods and derived financial benefit due to reduced landed cost.

**15.11.3** By consciously accepting and using Chinese-origin goods imported under false declaration of origin, M/s Navitas Solar Pvt. Ltd./M/s. Navitas Green Solutions Pvt. Ltd. rendered itself liable for abetment of improper importation under Section 112 of the Customs Act, 1962. Since the evasion of duty arose due to wilful mis-statement and suppression of material facts, penalty under Section 114A is attracted. Further, the firm is also liable to penalty under Section 114AA for knowingly using false and incorrect documents.

### **15.12 Role of Shri Ankit Singhania Director of M/s. Navitas Solar Private Limited**

**15.12.1** Shri Ankit Singhania Director of M/s. Navitas Solar Private Limited was involved in procurement and acceptance of solar cells and solar frames supplied through M/s MNM Solar. His role is established from his statement recorded under Section 108 of the Customs Act, 1962, wherein he admitted that the goods procured by M/s. MNM Solar and thereafter by M/s. Mecpower Solutions Limited were of Chinese origin and were routed through UAE. He further admitted that the routing was undertaken to avail concessional customs duty under the India-UAE CEPA.

**15.12.3** From his statement, it is evident that Shri Ankit Singhania was aware that the goods did not undergo any substantial manufacturing in UAE and that the Certificates of Origin relied upon were only used for availing duty benefit. Panchnamas drawn at the premises of M/s. Navitas Solar Private Limited revealed solar components bearing Chinese markings, which corroborate his admissions.

The electronic communications retrieved from his mobile devices clearly establishes his role of procuring Chinese origin solar components routed through UAE and he has been played vital role in routing the Chinese Origin solar components through UAE and imported through M/s. MNM Solar and has added a layer of M/s. Mecpower Solutions Limited to disguise their procurement directly from UAE based firm.

**15.12.4** By knowingly procuring and utilising goods imported under false declaration of origin, Shri Ankit Singhania abetted improper importation, rendering himself liable under Section 112(a) and 112(b) of the Customs Act, 1962. Since the duty evasion arose due to wilful mis-statement and suppression, penalty under Section 114AA is attracted.

**15.13 Role of Shri Siddharth Shah, Deputy Purchase Manager of M/s Navitas Solar Pvt. Ltd.**

**15.13.1** Shri Siddharth Shah Deputy Purchase Manager of M/s Navitas Solar Pvt. Ltd., was involved in procurement and acceptance of solar cells and solar modules supplied through M/s MNM Solar. His role stands established from his statement recorded under Section 108 of the Customs Act, 1962, wherein he admitted that the goods procured by Navitas Solar through M/s MNM Solar were originally of Chinese origin and were routed through UAE. He further admitted that the routing through UAE was undertaken to avail concessional customs duty and that the said fact was within the knowledge of the firm at the time of procurement. He was acted as key person between the overseas supplier and M/s. Mecpower Solutions Private Limited and had procured Chinese origin imported solar cells and frames with added layer of M/s. Mecpower Solutions Private Limited he had direct whatsapp communications with the overseas supplier and aware of each transaction of routing Chinese Origin goods through UAE.

**15.13.2** From his statement, it is evident that Shri Siddharth Shah was aware that no substantial manufacturing activity had been undertaken in UAE which could alter the country of origin of the goods. Despite such knowledge, he accepted the goods under the cover of Certificates of Origin claiming UAE origin and permitted their use in the business activities of Navitas Solar. Panchnama proceedings conducted at the premises of Navitas Solar further revealed solar cells bearing Chinese markings, which corroborate his admissions.

**15.13.3** By consciously accepting and utilising goods imported under false declaration of origin, Shri Siddharth Shah abetted the improper importation of goods. His acts and omissions attract penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Since the evasion of customs duty arose due to wilful mis-statement and suppression of material facts regarding origin, his role also attracts penalty under Section 114AA.

**15.14 Role of M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd.**

**15.14.1** M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. were major Indian buyers and end-users of solar cells and solar modules imported through M/s MNM

Solar. The role of the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. stands clearly established from statements recorded under Section 108 of the Customs Act, 1962 of its key officials, namely Shri Jayeshkumar Madhubhai Katharotiya, General Manager (Procurement), Shri Alpeshkumar Jagdishchandra Dave, Vice President (EXIM), and Shri Maheshkumar Chauhan, Senior Manager (Purchase), as well as from Panchnamas drawn at the premises of the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. and documents resumed during investigation.

**15.14.2** From the statements of the above officials, it is conclusively established that the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. was fully aware that the solar cells and modules procured through M/s MNM Solar were originally manufactured in China. It has been categorically admitted that the routing of goods through UAE was adopted to avail concessional customs duty and that direct imports of similar goods from China would have attracted significantly higher customs duty. The officials of the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. admitted that this duty advantage was a decisive factor in opting for procurement through M/s MNM Solar.

**15.14.3** It is further evident from the statements that the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. was aware that no substantial manufacturing activity was undertaken in UAE which could confer UAE origin on the solar cells and modules. Despite such knowledge, the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. accepted the goods under the cover of Certificates of Origin claiming UAE origin and utilised the same in their manufacturing processes. Documents retrieved during panchnama proceedings conducted at the premises of the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. revealed solar cells and modules and other identifiers, which clearly corroborate the admissions made in the statements regarding the Chinese origin of the goods.

**15.14.4** The M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd., being an experienced manufacturer in the solar sector, cannot claim ignorance regarding country-of-origin requirements or the significance of Certificates of Origin. The conscious decision to procure Chinese-origin goods routed through UAE, coupled with acceptance, clearly establishes that the Goldi Group knowingly participated in the arrangement for mis-declaration of origin. By doing so, the M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. derived undue financial benefit in the form of reduced landed cost arising from evasion of applicable customs duty.

**15.14.5** By knowingly procuring, accepting and utilising solar cells and modules imported under false declaration of country of origin, M/s Goldi Solar Pvt. Ltd. and M/s Goldi Sun Pvt. Ltd. abetted the improper importation of goods. Accordingly, the goods procured by them are liable to confiscation under Section 111 of the Customs Act, 1962. Further, the Goldi Group is liable to penalty under Section 112(a) and Section 112(b) of the Customs Act, 1962 for abetment of improper importation. Since the non-levy and short-levy of customs duty occurred by reason of wilful mis-statement and suppression of material facts regarding the true country of origin, the Goldi Group is also liable to penalty under Section 114A of the Customs Act, 1962. Additionally, by knowingly using and relying upon

Certificates of Origin and related documents which were false and incorrect in material particulars, the Goldi Group is further liable to penalty under Section 114AA of the Customs Act, 1962

### **15.15 Role of Director of M/s. Goldi Sun Private Limited and M/s. Goldi Solar Private Limited**

**15.15.1** In the statements of Shri Mahesh Kumar Chauhan, Shri Jayeshkumar Madhubhai Katharotiya, Shri Alpeshkumar Jagdishchandra Dave admitted that solar cells and solar modules were procured by M/s Goldi Solar Pvt. Ltd. and its sister concern M/s Goldi Sun Pvt. Ltd. from M/s MNM Solar, Surat. They further admitted that the said goods were originally of Chinese origin and were routed through UAE at the suggestion of Shri Manan Tailor of M/s Magnus Green Solar Panels Manufacturing LLC, UAE.

**15.15.2** They categorically admitted that the routing of goods through UAE was undertaken to save customs duty and that the Certificates of Origin were relied upon despite the fact that no substantial manufacturing activity was undertaken in UAE. They also admitted that email communications, WhatsApp chats and invoices clearly indicated procurement of solar cells from Chinese manufacturers such as M/s Tongwei Solar (Chengdu) Co. Ltd., China.

**15.15.3** By actively coordinating procurement of Chinese origin solar cells and modules, accepting routing through UAE, and facilitating imports on the basis of documents which did not reflect the true origin of goods, the Director of the company were knowingly dealt with goods liable to confiscation. His acts and omissions render him liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962. Further, his involvement in use of incorrect origin-related documents attracts Section 114AA of the Customs Act, 1962.

### **15.16 Role of M/s. Uniarc Trade International LLP:**

**15.16.1** M/s Uniarc Trade International LLP acted as one of the Indian buyer and beneficiary entities which procured solar cells supplied through M/s MNM Solar. The role of M/s Uniarc Trade International LLP stands established from the statements recorded under Section 108 of the Customs Act, 1962 of its partner, as well as from documentary evidence and Panchnamas drawn during the course of investigation. The material on record establishes that M/s Uniarc Trade International LLP procured the said solar goods for use in its trading project activities.

**15.16.2** From the statements on record, it is evident that M/s Uniarc Trade International LLP was aware that the solar cells procured through M/s MNM Solar were originally manufactured in China. It has been admitted that the goods were routed through UAE and supplied under the cover of Certificates of Origin claiming UAE origin, enabling availing of concessional customs duty. It has further been admitted that direct imports of similar goods from China would have attracted higher customs duty and that the routing through UAE resulted in substantial reduction in landed cost.

**15.16.3** It is further established from the statements and surrounding circumstances that M/s Uniarc Trade International LLP was aware that no substantial manufacturing or processing activity was undertaken in UAE which could confer UAE origin on the solar cells. Despite such knowledge, the firm accepted the goods under the cover of Certificates of Origin claiming UAE origin and utilized the same in its operations. Panchnama proceedings and examination of goods supplied to M/s Uniarc Trade International LLP revealed Chinese manufacturer markings and identifiers on the solar cells, which corroborate the admissions regarding the Chinese origin of the goods.

**15.16.4** M/s Uniarc Trade International LLP, being an experienced entity engaged in the solar and infrastructure sector, was fully conversant with import procedures, country-of-origin requirements and the implications of preferential duty claims. The conscious decision to procure Chinese-origin goods routed through UAE, despite clear indicators of Chinese manufacture, establishes that M/s Uniarc Trade International LLP Limited knowingly participated in the arrangement for mis-declaration of country of origin. By doing so, the firm derived undue financial benefit in the form of reduced landed cost arising from evasion of applicable customs duty.

**15.16.5** By knowingly procuring, accepting and utilising solar cells imported under false declaration of country of origin, M/s Uniarc Trade International LLP abetted the improper importation of goods. Accordingly, the goods procured by it are liable to confiscation under Section 111 of the Customs Act, 1962. Further, M/s Uniarc Trade International LLP is liable to penalty under Section 112(a) and Section 112(b) of the Customs Act, 1962 for abetment of improper importation. Since the non-levy and short-levy of customs duty occurred by reason of wilful mis-statement and suppression of material facts regarding the true country of origin, the firm is also liable to penalty under Section 114A of the Customs Act, 1962. Additionally, by knowingly using and relying upon Certificates of Origin and related documents which were false and incorrect in material particulars, M/s Uniarc Trade International LLP is further liable to penalty under Section 114AA of the Customs Act, 1962.

**15.17** Role of Shri Chirag Rayshi Shah, Director / Partner, M/s Uniarc Trade International LLP

**15.17.1** Shri Chirag Rayshi Shah, Director / Partner of M/s Uniarc Trade International LLP, was responsible for procurement and trading of solar cells by his firm. His role in the present case stands established from his statement dated 12.08.2025 recorded under Section 108 of the Customs Act, 1962, wherein he admitted that his firm procured solar cells supplied by M/s MNM Solar, Surat. He further admitted that his firm is generally engaged in procurement of solar cells of Chinese origin and that the consignments supplied through M/s MNM Solar were also of Chinese manufacture.

**15.17.2** He admitted that on physical inspection of the solar cells received at his premises, the goods bore Chinese markings, which conclusively established their origin as China. He further admitted that photographs evidencing such Chinese

origin markings were produced during the course of investigation. Although the consignments were accompanied by UAE-issued Certificates of Origin, he admitted that the actual manufacture of the goods was in China and that the routing through UAE was undertaken prior to import into India.

**15.17.3** It is evident that Shri Chirag Rayshi Shah had full knowledge of the Chinese origin of the goods and nonetheless procured the same through routing via UAE on the basis of Certificates of Origin obtained on the strength of documents which did not correctly reflect the true manufacturing origin. By knowingly procuring, dealing in and benefiting from such goods, he rendered himself liable to penalty under Section 112(a) of the Customs Act, 1962. Further, as a knowing beneficiary of duty evasion arising from wilful misstatement and suppression of material facts, penalty under Section 114AA is attracted.

**15.18            Role of M/s. Australian Premium Solar (India) Pvt. Ltd.**

**15.18.1** M/s Australian Premium Solar (India) Pvt. Ltd. procured solar cells supplied through M/s MNM Solar. The panchnama on record establish that director of the firm aware that the goods were of Chinese origin and that the routing through UAE was undertaken to procure the said solar cells at lower rate than the prevailing market price. The firm accepted the goods and utilised them despite such knowledge.

**15.18.2** By knowingly procuring and using Chinese-origin goods imported under false declaration of origin, M/s Australian Premium Solar (India) Pvt. Ltd. abetted the improper importation of goods. Accordingly, the firm is liable to penalty under Section 112 of the Customs Act, 1962. Since the duty evasion arose due to wilful mis-statement and suppression, penalty under Section 114A is attracted. The company is also liable to penalty under Section 114AA for use of false and incorrect documents.

**15.19** Role of Shri Dhaval Jayeshkumar Suthar, Director, M/s Australian Premium Solar (India) Ltd.

**15.19.1** Shri Dhaval Jayeshkumar Suthar is the Director of M/s Australian Premium Solar (India) Ltd. and is responsible for overall affairs of the firm, including procurement decisions. During the search conducted on 13.01.2026 at the premises of the firm under Panchanama proceedings, he appeared in person and acknowledged his role as Director.

**15.19.2** During the said proceedings, Shri Dhaval Jayeshkumar Suthar admitted that his firm had purchased solar cells from M/s MNM Solar, Surat, which were arranged through Shri Manan Tailor of M/s Magnus Green Solar Panels Manufacturing LLC, UAE.

**15.19.3** He categorically admitted that he was aware that the solar cells procured from M/s MNM Solar were of Chinese origin and that the goods were offered at a lower price, due to which he agreed to procure the same. This establishes his clear knowledge of the actual origin of the goods at the time of procurement.

**15.19.4** By knowingly procuring solar cells of Chinese origin which were imported through routing via UAE and supplied by M/s MNM Solar on the basis of misrepresentation of origin, Shri Dhaval Jayeshkumar Suthar knowingly dealt with goods liable to confiscation and derived benefit therefrom. Accordingly, his role attracts penalty under Section 112(a) of the Customs Act, 1962. Further, since the procurement was linked to wilful mis-statement and use of incorrect origin-related documents, penalty under 114AA of the Customs Act, 1962 is also attracted

**15.20            Role of M/s Arham Renewtech India Pvt. Ltd.**

**15.20.1** M/s Arham Renewtech India Pvt. Ltd. procured solar panels supplied through M/s MNM Solar. Statements recorded from directors and officers of the firm establish that they were aware that the goods were of Chinese origin and that the routing through UAE was undertaken to save customs duty. The firm accepted the goods despite such knowledge. M/s. Arham Renewtehc India Pvt. Ltd. was acted as facilitator between M/s. MNM Solar and M/s. Su-Kam Power Systems Limited.

**15.20.2** By knowingly procuring and using Chinese-origin goods imported under false declaration of origin, M/s Arham Renewtech India Pvt. Ltd. abetted the improper importation of goods. Accordingly, the firm is liable to penalty under Section 112 of the Customs Act, 1962. Since the duty evasion arose due to wilful mis-statement and suppression, penalty under Section 114A is attracted. The company is also liable to penalty under Section 114AA for use of false and incorrect documents.

**15.21    Role of Shri Praful Bhutka, Director, M/s Arham Renewtech India Pvt. Ltd.**

**15.21.1** Shri Praful Bhutka, Director of M/s Arham Renewtech India Pvt. Ltd., was responsible for procurement and onward supply of solar panels by his firm. His role is clearly established from his statement dated 30.07.2025 recorded under Section

108 of the Customs Act, 1962, wherein he admitted that his firm procured three containers of solar panels supplied through M/s MNM Solar, Surat, for onward supply to M/s Su-Kam Power Systems Ltd. He admitted that the procurement was arranged through Shri Krunal Madhu of M/s Magnus Green Solar Panels Manufacturing LLC, UAE. He played key role of facilitating the purchases from M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, by M/s. Su-Kam Power Systems Limited.

**15.21.2** He categorically admitted that during physical inspection, upon removal of stickers affixed as “Magnus”, **the solar panels were found to bear markings of JA Solar, a China-based manufacturer. He admitted that the panels were of Chinese origin and had been routed through UAE prior to import into India.** He further admitted that despite the goods being manufactured in China, UAE-issued Certificates of Origin were relied upon, even though the underlying documents did not reflect the true manufacturing origin.

**15.21.3** From the above, it is evident that Shri Praful Bhutka had clear knowledge of the Chinese origin of the solar panels and nonetheless participated in procurement and onward supply of the same through UAE routing to avail duty benefits. By consciously dealing with and facilitating movement of such goods, he actively abetted improper importation. His role attracts penalty under Section 112(a) and Section 112(b) of the Customs Act, 1962. Since the duty evasion arose due to wilful misstatement and suppression of material facts, penalty under Section 114AA is attracted.

## **15.22 Role of M/s Su-Kam Power Systems Ltd.**

**15.22.1** M/s Su-Kam Power Systems Ltd. procured solar panels supplied through M/s Arham Renewtech India Pvt. Ltd. imported by M/s. MNM Solar. Statements on record establish that the firm was aware that the goods were originally manufactured in China and that the routing through UAE was undertaken to avail concessional customs duty. Physical verification of goods supplied to the firm revealed Chinese origin markings.

**15.22.2** Despite such knowledge, the firm accepted the goods and benefited from reduced landed cost. By knowingly participating in the arrangement and using goods imported under false declaration of origin, M/s Su-Kam Power Systems Ltd. abetted improper importation and is liable to penalty under Section 112 of the Customs Act, 1962. Further, since the duty evasion was due to wilful misstatement and suppression, the provisions of Section 114A are attracted. The company is also liable to penalty under Section 114AA for knowingly using false documents.

## **15.23 Role of Shri Yajan Bansal, Director, M/s Su-Kam Power Systems Ltd.**

**15.23.1** Shri Yajan Bansal, Director of M/s Su-Kam Power Systems Ltd., was responsible for procurement decisions relating to solar panels by his firm. His role stands established from his statement dated 22.08.2025 recorded under Section 108 of the Customs Act, 1962, wherein he admitted that his firm received 1440

solar panels supplied through M/s Arham Renewtech India Pvt. Ltd., which were ultimately sourced from imports made by M/s MNM Solar.

**15.23.2** He admitted that during inspection at the premises of M/s. Arham Renewtech India Private Limited, the solar panels were found bearing JA Solar markings and Chinese language inscriptions, clearly establishing that the goods were of Chinese manufacture. He further admitted that photographs taken during inspection corroborated the Chinese origin of the goods. He admitted that the panels were supplied after being routed through UAE and that although UAE-issued Certificates of Origin accompanied the goods, the physical markings and inspection findings conclusively established Chinese origin.

**15.23.3** It is evident that Shri Yajan Bansal, as Director, permitted receipt and use of solar panels of Chinese origin routed through UAE, thereby rendering his firm the ultimate beneficiary of wrongful availment of preferential duty under India-UAE CEPA. By knowingly dealing with goods liable to confiscation and benefiting from duty evasion arising from misstatement of origin, he rendered himself liable to penalty under Section 112(a) of the Customs Act, 1962. Since the duty evasion occurred due to wilful misstatement and suppression of material facts, penalty under Section 114AA is attracted.

**15.24 Role of M/s. Alisped India Private Limited, M/s. Alcon Logistics LLP and Shri Shri Suryakant Shirsat, Deputy Manager of M/s. Alisped India Pvt. Ltd.**

**15.24.1** The statement of Shri Mahadev Suryakant Shirsat recorded under section 108 of Customs Act, 1962 and it is evident that he was an employee of M/s Alisped India Pvt. Ltd. and was simultaneously handling the customs-clearance work of the associated Customs Broker M/s Alcan Logistics LLP, thereby acting as a common operational functionary for both entities. In such capacity, he undertook verification of importer KYC and product compliance, received commercial import documents including invoice, packing list and certificate of origin from the overseas supplier, prepared clearance documentation and facilitated filing of Bills of Entry for consignments imported by M/s MNM Solar. He remained in continuous contact with representatives of the overseas supplier as well as port-level Customs Broker's personnel and coordinated the documentation and clearance process of the subject imports handled through the said entities. The evidences in the form of freight records, WhatsApp communications and label images available with him indicated procurement of the goods from China and their routing through UAE, knowledge of which was acknowledged in his statement.

**15.24.2** Despite such knowledge, the consignments were processed and cleared through M/s Alisped India Pvt. Ltd. and M/s Alcan Logistics LLP, thereby evidencing conscious facilitation of the impugned imports. Accordingly, the combined role of M/s Alisped India Pvt. Ltd. and M/s Alcan Logistics LLP, acting through their common employee Shri Mahadev Suryakant Shirsat, establishes their involvement in handling and facilitating the subject imports, attracting penal consequences under the provisions of the Customs Act, 1962

**16.1** Therefore, **M/s. MNM Solar**, having its registered address at G/3, Meghdhanush Apartment, Tadvadi, Rander Road, Adajan, Surat – 395 009; **M/s. Uniarc Trade International LLP**, having its registered address at 19, Kamla Bhavan, Sharma Industrial Estate, Walbhat Road, Goregaon (East), Mumbai – 400063; and **M/s. Australian Premium Solar India Limited**, having its registered address at 301, 3rd Floor, Satyamev Eminence, Science City Road, Near Shukan Mall, Sola, Ahmedabad – 380 060, are hereby **jointly and severally** called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

**(a)** The Country-of-Origin certificate in respect of the Bills of Entry as mentioned in Table-I (Sr. No. 1 to 4), issued by the Ministry of Economy, United Arab Emirates, for the Solar Cells supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, is unauthentic, as discussed above, in terms of Rule 5(5) (b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, availed by the importer against the import of goods under the various Bills of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

**(b)** The impugned goods having a total assessable value of Rs.13,25,23,574/- (Rupees Thirteen Crores Twenty-Five Lakhs Twenty-Three Thousand Five Hundred and Seventy-Four only), as mentioned in Table-I (Sr. No. 1 to 4), should not be held liable for confiscation under the provisions of Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

**(c)** The differential Customs duty amounting to Rs. 4,08,17,261/- (Rupees Four Crores Eight Lakhs Seventeen Thousand Two Hundred and Sixty One only), in respect of the Bills of Entry mentioned in Table-I (Sr. No. 1 to 4), should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

**(d)** Interest at the applicable rates on the duty amount mentioned at clause (c) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

**(e)** The voluntary payment already made by them should not be appropriated against the duty liability determined.

**(f)** Penalty should not be imposed on M/s. MNM Solar under Section 112(a) & 112(b), Section 114A and Section 114AA of the Customs Act, 1962.

**(g)** Penalty should not be imposed on M/s. Uniarc Trade International LLP under Section 112(a) & 112(b), Section 114A and Section 114AA of the Customs Act, 1962.

**(h)** Penalty should not be imposed on M/s. Australian Premium Solar India Private Limited under Section 112(a) & 112(b), Section 114A and Section 114AA of the Customs Act, 1962.

**16.2** Further, **M/s. MNM Solar**, situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395 009; **M/s. Mecpower Solutions Limited**, situated at 4th Floor, 402-4-3, Arya's Landmark, Sevasi Canal Road, Vadodara, Gujarat – 390021; and **M/s. Navitas Solar Private Limited**, situated at 371, 372, 373A, 373B, 374/A, 374/B, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat – 394810, are hereby **jointly and severally** called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

**(a)** The Country-of-Origin certificate in respect of the Bills of Entry as mentioned in Table-I (Sr. No. 5 to 10), issued by the Ministry of Economy, United Arab Emirates, for the Solar Cells and Solar Aluminium Frames supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE and M/s. Majestic Star Aluminium Extrusion Co. LLC, is unauthentic, as discussed above, in terms of Rule 5(5)(b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, availed by the importer against the import of goods under the various Bills of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

**(b)** Further, the importer, vide their letter dated 13.08.2025 in respect of BE No. 3362426 dated 19.07.2025 and letter dated 20.08.2025 in respect of BE No. 3360542 dated 19.07.2025, had requested recall of the said Bills of Entry and requested that the same be assessed under the full rate of duty without the CEPA exemption claimed under Notification No. 22/2022 – Customs dated 30.04.2022. Therefore, the request of the importer should not be considered as relinquishment of the Country-of-Origin Certificates (as mentioned in Table-I, Sr. No. 11 and 12), which are further unauthentic, as discussed above, in terms of Rule 5(5)(a) and 5(5)(b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, claimed by the importer under the said Bills of Entry filed at Mundra Port (INMUN1), should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed under Section 17(4) of the Customs Act, 1962, by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, and differential duty of Rs. 1,34,52,338/- (Rupees One Crore Thirty Four Lakhs Fifty Two Thousand Three Hundred and Thirty Eight Only) should not be recovered.

**(c)** The impugned goods, as mentioned at clauses (a) and (b) of para 16.2 above, having a total assessable value of Rs.23,95,53,563/- (Rupees Twenty-Three Crores Ninety-Five Lakhs Fifty-Three Thousand Five Hundred and Sixty-Three only), as mentioned in Table-I (Sr. No. 5 to 12), should not be held liable for confiscation under the provisions of Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

**(d)** The differential Customs duty amounting to Rs. 5,93,36,345/- (Five Crore Ninety Three Lakh Thirty Six Thousand Three Hundred Forty Five only), as calculated in Table-I (Sr. No. 5 to 10), should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

**(e)** Interest at the applicable rates on the duty amount mentioned at clause (d) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

**(f)** The voluntary payment already made by them should not be appropriated against the duty liability determined.

**(g)** Penalty should not be imposed on M/s. MNM Solar under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**(h)** Penalty should not be imposed on M/s. Mecpower Solutions Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**(i)** Penalty should not be imposed on M/s. Navitas Solar Private Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**16.3** Further, **M/s. MNM Solar**, situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395 009; **M/s. Mecpower Solutions Limited**, situated at 4th Floor, 402-4-3, Arya's Landmark, Sevasi Canal Road, Vadodara, Gujarat – 390021; and **M/s. Navitas Green Solutions Pvt. Ltd.**, situated at 371, 372, 373A, 373B, 374/A, 374/B, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat – 394810, are hereby **jointly and severally** called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

**(a)** The Country-of-Origin certificate in respect of the Bills of Entry as mentioned in Table-I (Sr. No. 13 to 15), issued by the Ministry of Economy, United Arab Emirates, for the Solar Cells supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, is unauthentic, as discussed above, in terms of Rule 5(5) (b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, availed by the importer against the import of goods under the various Bills of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

**(b)** The impugned goods having a total assessable value of Rs. 8,92,22,369/- (Rupees Eight Crores Ninety Two Lakhs Twenty Two Thousand Three Hundred and Sixty Nine only), as mentioned in Table-I, should not be held liable for confiscation under the provisions of Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

(c) The differential Customs duty amounting to Rs. 2,74,80,490/- (Rupees Two Crores Seventy Four Lakhs Eighty Thousand Four Hundred and Ninety only) should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

(d) Interest at the applicable rates on the duty amount mentioned at clause (c) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

(e) The voluntary payment already made by them should not be appropriated against the duty liability determined.

(f) Penalty should not be imposed on M/s. MNM Solar under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

(g) Penalty should not be imposed on M/s. Mecpower Solutions Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

(h) Penalty should not be imposed on M/s. Navitas Green Solutions Private Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**16.4** Further, **M/s. MNM Solar**, situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395 009 and **M/s. Goldi Solar Private Limited**, situated at 10th Floor, 1009, Infinity Tower, Lal Darwaja, Near Railway Station, Surat – 3985008, are hereby **jointly and severally** called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

(a) The Country-of-Origin certificate in respect of the Bills of Entry as mentioned in Table-I (Sr. No. 17 to 22), issued by the Ministry of Economy, United Arab Emirates, for the Solar Panels/Modules supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, is unauthentic, as discussed above, in terms of Rule 5(5)(b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, availed by the importer against the import of goods under the various Bills of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

(b) The impugned goods having a total assessable value of Rs. 18,46,24,272/- (Rupees Eighteen Crores Forty Six Lakhs Twenty Four Thousand Two Hundred and Seventy Two only), as mentioned in Table-I (Sr. No. 17 to 22), should not be held liable for confiscation under the provisions of Section 111(d), Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

(c) The differential Customs duty amounting to Rs. 8,27,11,674/- (Rupees Eight Crores Twenty Seven Lakhs Eleven Thousand Six Hundred and Seventy Four

only) should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

**(d)** Interest at the applicable rates on the duty amount mentioned at clause (c) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

**(e)** The voluntary payment already made by them should not be appropriated against the duty liability determined.

**(f)** Penalty should not be imposed on M/s. MNM Solar under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**(g)** Penalty should not be imposed on M/s. Goldi Solar Private Limited under Section 112(a) & 112(b)/ 114A and Section 114AA of the Customs Act, 1962.

**16.5** Further, **M/s. MNM Solar**, situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395 009 and **M/s. Goldi Sun Private Limited**, situated at 10th Floor, 1010, Infinity Tower, Lal Darwaja, Near Railway Station, Surat – 3985008, are hereby jointly and severally called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

**(a)** The Country-of-Origin certificate in respect of the Bill of Entry as mentioned in Table-I (Sr. No. 16), issued by the Ministry of Economy, United Arab Emirates for the Solar Cells supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, is unauthentic, as discussed above, in terms of Rule 5(5) (b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, availed by the importer against the import of goods under the said Bill of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bill of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

**(b)** The assessable value of Rs. 3,36,43,653/-, declared under Bill of Entry No. 3151341 dated 09.07.2025, should not be rejected under Rule 12(1), and the same should not be re-determined at Rs. 4,11,70,733/- under Rule 3(1) read with Rule 10(2) of the Customs Valuation (Determination of Imported Goods) Rules, 2007.

**(c)** The impugned goods having a total declared assessable value of Rs. 3,36,43,653/- (Rupees Three Crores Thirty-Six Lakhs Forty-Three Thousand Six Hundred and Fifty-Three only) and re-determined value of Rs. 4,11,70,733/- (Rupees Four Crores Eleven Lakhs Seventy Thousand Seven Hundred and Thirty Three Only), as discussed in clause (b) above, should not be held liable for confiscation under the provisions of Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

**(d)** The differential Customs duty amounting to Rs. 1,35,83,835/- (Rupees One Crores Thirty Five Lakhs Eighty Three Thousand Eight Hundred and Thirty

Five Only) should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

(e) Interest at the applicable rates on the duty amount mentioned at clause (d) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

(f) The voluntary payment already made by them should not be appropriated against the duty liability determined.

(g) Penalty should not be imposed on M/s. MNM Solar under Section 112(a) & 112(b) read with Section 114A and Section 114AA of the Customs Act, 1962.

(h) Penalty should not be imposed on M/s. Goldi Sun Private Limited under Section 112(a) & 112(b) read with Section 114A and Section 114AA of the Customs Act, 1962.

**16.6** Further, **M/s. MNM Solar**, situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395 009; **M/s. Arham Renewtech India Private Limited**, situated at B-112, Ganesh Glory, Near Ganesh Genesis, Ahmedabad – 382470; and **M/s. Su-Kam Power Systems Limited**, Plot No. 54, Sector-37, Phase-VI Udyog Vihar, Gurgaon – 122001 (Haryana), are hereby **jointly and severally** called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

(a) The Country-of-Origin certificate in respect of the Bills of Entry as mentioned in Table-I (Sr. No. 23), issued by the Ministry of Economy, United Arab Emirates for the Solar Panels supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, is unauthentic, as discussed above, in terms of Rule 5(5) (b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, availed by the importer against the import of goods under the various Bills of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

(b) Further, the importer, vide their letter dated 18.08.2025 in respect of BE No. 3362632 dated 19.07.2025, had requested recall of the said Bill of Entry and requested that the same be assessed under the full rate of duty without the CEPA exemption claimed under Notification No. 22/2022 – Customs dated 30.04.2022. Therefore, the request of the importer should not be considered as relinquishment of the Country-of-Origin Certificate and further it is unauthentic, as discussed above, in terms of Rule 5(5)(a) and Rule 5(5)(b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, claimed by the importer against the import of goods under the said Bill of

Entry filed at Mundra Port (INMUN1), should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bill of Entry should not be reassessed under Section 17(4) of the Customs Act, 1962, by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, and differential duty of Rs. 35,27,774/- (Rupees Thirty Five Lakhs Twenty Seven Thousand Seven Hundred and Seventy four Only) should not be recovered.

(c) The impugned goods mentioned at clauses (a) and (b) of para 16.6 above, having a total assessable value of Rs. 1,96,04,592/- (One Crores Ninety-Six Lakhs Four Thousand Five Hundred and Ninety-Two only), as mentioned in Table-I (Sr. No. 23 and 24), should not be held liable for confiscation under the provisions of Section 111(d), Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

(d) The differential Customs duty amounting to Rs. 52,55,083/- (Rupees Fifty Two Lakh Fifty Five Thousand and Eighty Three only), in respect of the Bill of Entry mentioned at Sr. No. 23 of Table-I, should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

(e) Interest at the applicable rates on the duty amount mentioned at clause (d) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

(f) The voluntary payment already made by them should not be appropriated against the duty liability determined.

(g) Penalty should not be imposed on M/s. MNM Solar under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

(h) Penalty should not be imposed on M/s. Arham Renewtech India Private Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

(i) Penalty should not be imposed on M/s. Su-Kam Power Systems Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**16.7** Further, **M/s. MNM Solar**, situated at G/3, Meghdhanush Apartment, Tadwadi, Rander Road, Adajan, Surat – 395 009 and **M/s. Ganesh Green Bharat Limited**, registered at S.G. Business Bub, G-201, Near Gota Cross Road, S.G. Highway, Gota, Ahmedabad – 382470, are hereby **jointly and severally** called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

(a) The Country-of-Origin certificate in respect of the Bills of Entry as mentioned in Table-I (Sr. No. 25 to 27), issued by the Ministry of Economy, United Arab Emirates for the Solar Panels supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, is unauthentic, as discussed above, in terms of Rule 6(7) (c) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 –

Customs dated 30.04.2022, as amended, availed by the importer against the import of goods under the various Bills of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

**(b)** The impugned goods having a total assessable value of Rs. 6,74,95,680/- (Rupees Six Crores Seventy Four Lakhs Ninety Five Thousand Six Hundred and Eighty only), as mentioned in Table-I (Sr. No. 25 to 27), should not be held liable for confiscation under the provisions of Section 111(d), Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

**(c)** The differential Customs duty amounting to Rs. 3,02,38,065/- (Rupees Three Crores Two Lakhs Thirty-Eight Thousand and Sixty-Five only), in respect of the Bills of Entry mentioned in Table-I (Sr. No. 25 to 27), should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

**(d)** Interest at the applicable rates on the duty amount mentioned at clause (c) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

**(e)** The voluntary payment already made by them should not be appropriated against the duty liability determined.

**(f)** Penalty should not be imposed on M/s. MNM Solar under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**(g)** Penalty should not be imposed on M/s. Ganesh Green Bharat Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**16.8** Further, **M/s. Ganesh Green Bharat Limited**, registered at S.G. Business Hub, G-201, Near Gota Cross Road, S.G. Highway, Gota, Ahmedabad – 382470, is hereby called upon to show cause to the Commissioner of Customs, Customs House, Mundra, as to why:

**(a)** The Country-of-Origin certificate in respect of the Bills of Entry as mentioned in Table-I (Sr. No. 28 to 35), issued by the Ministry of Economy, United Arab Emirates for the Solar Panels supplied by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, is unauthentic, as discussed above, in terms of Rule 5(5) (b) of CAROTAR, 2020. Thus, the exemption benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended, availed by them against the import of goods under the various Bills of Entry filed at Mundra Port (INMUN1), as mentioned in Table-I, should not be disallowed in terms of the proviso to sub-section (4) of Section 28DA of the Customs Act, 1962, and the said Bills of Entry should not be reassessed by disallowing the benefit of Notification No. 22/2022 – Customs dated 30.04.2022, as amended.

**(b)** The impugned goods having a total assessable value of Rs.19,42,81,501/- (Rupees Nineteen Crores Forty-Two Lakhs Eighty-One Thousand Five Hundred and One only), as mentioned in Table-I (Sr. No. 28 to 35), should not be held liable for confiscation under the provisions of Section 111(d), Section 111(m), Section 111(o) and Section 111(q) of the Customs Act, 1962.

**(c)** The differential Customs duty amounting to Rs. 8,70,38,112/- (Rupees Eight Crores Seventy Lakhs Thirty Eight Thousand One Hundred and Twelve only), in respect of the Bills of Entry mentioned in Table-I (Sr. No. 28 to 35), should not be demanded and recovered from them under Section 28(4) of the Customs Act, 1962.

**(d)** Interest at the applicable rates on the duty amount mentioned at clause (c) above, from the date of importation till the date of payment of such duty, should not be recovered under Section 28AA of the Customs Act, 1962.

**(e)** The voluntary payment already made by them should not be appropriated against the duty liability determined.

**(f)** Penalty should not be imposed on M/s. Ganesh Green Bharat Limited under Section 112(a) & 112(b) / 114A and Section 114AA of the Customs Act, 1962.

**16.10** In respect of M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.11** In respect of M/s. Majestic Star Aluminium Extrusion Co. LLC, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.12** In respect of Shri Manan M. Tailor, owner of M/s. Magnus Green Solar Panels Manufacturing LLC, UAE and M/s. Majestic Star Aluminium Extrusion Co. LLC, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.13** In respect of Shri Krunal Madhu, Business Development Manager of M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.14** In respect of Shri Manoj N. Shah, Director, M/s. Mecpower Solutions Ltd., penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.15** In respect of Shri Ankit Singhania, Director of M/s. Navitas Solar Private Limited & M/s Navitas Green Solutions Pvt Ltd, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.16** In respect of Shri Siddharth Shah, Deputy Purchase Manager of M/s. Navitas Solar Pvt. Ltd. & M/s Navitas Green Solutions Pvt Ltd, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.17** In respect of Shri Praful Bhutka, Director of M/s. Arham Renewtech India Pvt. Ltd., penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.18** In respect of Shri Chirag Rayshi Shah, Director of M/s. Uniarc Trade International LLP, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.19** In respect of Shri Dhaval Jayeshkumar Suthar, Director, M/s. Australian Premium Solar (India) Ltd., penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.20** In respect of Shri Yazan Bansal, Director of M/s. Su-Kam Solar Systems Limited, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.21** In respect of the Director of M/s. Goldi Solar Pvt. Ltd. and M/s. Goldi Sun Private Limited, penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.22** In respect of Shri Ketanbhai Narsinhbhai Patel, Managing Director, M/s. Ganesh Green Bharat Ltd., penalty should not be imposed under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962.

**16.23** In respect of M/s. Alcan Logistics LLP, penalty should not be imposed under Section 112(a), Section 112(b) and Section 117 of the Customs Act, 1962.

**16.24** In respect of M/s. Alisped India Pvt. Ltd., penalty should not be imposed under Section 112(a), Section 112(b) and Section 117 of the Customs Act, 1962.

**16.25** In respect of Shri Mahadev Suryakant Shirsat, Deputy Manager of M/s. Alisped India Pvt. Ltd., penalty should not be imposed under Section 112(a), Section 112(b) and Section 117 of the Customs Act, 1962.

**17** Post the enactment of Finance Act, 2022 and introduction of notification 28/2022-Customs (NT) dated 31.03.2022, the jurisdiction having highest amount of duty involved shall be the Common Adjudicating Authority. In the instant case, the same shall be The Pr. Commissioner/Commissioner of Customs, Custom House Mundra (INMUN1) as the highest duty-free import was from the Mundra Sea Port (INMUN1).

**18.** The noticees should clearly state in their written replies to this notice as to whether they desire to be heard in person or through their legal representative before the adjudicating authority. If no reply to this notice is received from them within 30 days from the date of receipt of this notice or if they fail to appear for the personal hearing on the date and time intimated to them, the case is liable to be decided on the basis of the evidence available and merits, without any further reference to them.

**19.** If no cause is shown against the action proposed to be taken against them within the stipulated period as shown above, or if they fail to appear before the adjudicating authority when the case is posted for hearing, the case will be decided *ex-parte* on the basis of pieces of evidence available on the record.

**20.** The department reserves the right to add, alter, amend, modify, or supplement this notice at any time on the basis of any evidence which may come to the notice of the department after the issue of this notice and prior to adjudication of the case.

**21.** This Show Cause-cum-Demand Notice is issued under the Customs Act, 1962 without prejudice to any other action that may be taken against the noticees or any other person(s) under the provisions of the Customs Act, 1962 and the Rules & Regulations made there under or any other law for the time being in force.

**22.** The noticees also have an option to avail provisions of Chapter XIVA Settlement of Cases of the Customs Act, 1962 to settle their case through the Settlement Commission by filing an application if desired and eligible.

**23.** The documents relied upon in this Show Cause Notice are listed in **Annexure- R** to this notice and are enclosed with the Show Cause Notice.

**Enclosure-**

- i. **Annexure-R:** List of Relied Upon Documents.
- ii. **Table-I:** Calculation of Differential Duty.

(Nitin Saini)  
Commissioner of Customs  
Customs House, Mundra

**F.No. GEN/ADJ/COMM/88/2026-Adjn**

**SCN No. 51/2025-26/COMM/N.S./Adjn/MCH**

**Show Cause Notice to be issued to:**

1. M/s. MNM Solar, G/3, Meghdhanush Apartment, Tadvadi, Rander Road, Adajan, Surat – 395 009 ([mnmsolar0909@gmail.com](mailto:mnmsolar0909@gmail.com))

- 2.** M/s. Mecpower Solutions Limited, 4th Floor, 402-403, Arya's Landmark, Sevasi Canal Road, Vadodara, Gujarat - 390021 ([accounts@mecpower.in](mailto:accounts@mecpower.in))
- 3.** M/s. Navitas Solar Private Limited, 371, 372, 373A, 374/A, 374/B, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat - 394810 ([accounts@navitassolar.com](mailto:accounts@navitassolar.com))
- 4.** M/s. Uniarc Trade International LLP, 19, Kamla Bhavan, Sharma Industrial Estate, Walbhat Road, Goregaon (East), Mumbai-400063 ([chirag@uniarc.in](mailto:chirag@uniarc.in))
- 5.** M/s. Australian Premium Solar India Limited, 301, 3rd Floor, Satyamev Eminence, Science City Road, Near Shukan Mall, Sola, Ahmedabad - 380 060 ([purchaseso@australianpremiumsolar.co.in](mailto:purchaseso@australianpremiumsolar.co.in)) ([accounts@australianpremiumsolar.co.in](mailto:accounts@australianpremiumsolar.co.in))
- 6.** M/s. Navitas Green Solutions Pvt. Ltd., Plot no B 203, Road no. 14, Hojiwala Industrial Estate, Sachin Palsana Highway, Surat- 394230 ([accounts@navitassolar.com](mailto:accounts@navitassolar.com))
- 7.** M/s. Goldi Solar Private Limited, 10th Floor, 1009, Infinity Tower, Lal Darwaja, Near Railway Station, Surat - 3985008 ([alpesh.d@goldisolar.com](mailto:alpesh.d@goldisolar.com))
- 8.** M/s. Goldi Sun Private Limited, 10th Floor, 1010, Infinity Tower, Lal Darwaja, Near Railway Station, Surat - 3985008 ([alpesh.d@goldisolar.com](mailto:alpesh.d@goldisolar.com)) ([mahesh.chauhan@goldisolar.com](mailto:mahesh.chauhan@goldisolar.com))
- 9.** M/s. Arham Renewtech India Private Limited, 612, Ganesh Glory, Near Ganesh Genesis, Ahmedabad - 382481 ([praful@arhamrenewtech.com](mailto:praful@arhamrenewtech.com))
- 10.** M/s. Su-Kam Power Systems Limited, Plot No. 54, Sector-37, Phase-VI, Udyog Vihar, Gurgaon, 122001 (Haryana) ([yajan@su-kam.com](mailto:yajan@su-kam.com))
- 11.** M/s. Ganesh Green Bharat Limited, S.G. Business Bub, G-201, Near Gota Cross Road, S.G. Highway, Gota, Ahmedabad - 382470 ([purchase@ganeshgreen.com](mailto:purchase@ganeshgreen.com)) ([cfo@ganeshgreen.com](mailto:cfo@ganeshgreen.com))
- 12.** M/s. Magnus Green Solar Panels Manufacturing LLC, UAE, Plot No. TP 010505, National Industries Park, Jebel Ali South, Dubai ([info@magnusgreensolar.com](mailto:info@magnusgreensolar.com))

**13.** M/s. Majestic Star Aluminium Extrusion Co. LLC, Plot No. TP-030201, National Industries Park, Jebel Ali South, Dubai, United Arab Emirates ([Manan@magnusgreensolar.com](mailto:Manan@magnusgreensolar.com))

**14.** Shri Manan M. Tailor (owner of by M/s. Magnus Green Solar Panels Manufacturing LLC, UAE and M/s. Majestic Star Aluminium Extrusion Co. LLC), UAE, Plot No. TP 010505, National Industries Park, Jebel Ali South, Dubai ([Manan@magnusgreensolar.com](mailto:Manan@magnusgreensolar.com))

**15.** Shri Krunal Madhu, Business Development Manager of M/s. Magnus Green Solar Panels Manufacturing LLC and M/s. Majestic Star Aluminium Extrusion Co. LLC, , UAE, Plot No. TP 010505, National Industries Park, Jebel Ali South, Dubai ([krunal@magnusgreensolar.com](mailto:krunal@magnusgreensolar.com))

**16.** Shri Manoj N. Shah, Director, M/s Mecpower Solutions Limited, 4th Floor, 402-403, Arya's Landmark, Sevasi Canal Road, Vadodara, Gujarat – 390021

Email ID: [manoj@mecpower.com](mailto:manoj@mecpower.com) / [manojshah42@ymail.com](mailto:manojshah42@ymail.com)

**17.** Shri Ankit Vishwanath Singhania, Director, M/s Navitas Solar Private Limited, 371, 372, 373A, 373B, 374/A, 374/B, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat – 394810

Email ID: [ankitvsinghania@gmail.com](mailto:ankitvsinghania@gmail.com) / [ankit@navitassolar.com](mailto:ankit@navitassolar.com)

**18.** Shri Siddharth Shah Deputy Purchase Manager of M/s Navitas Solar Pvt. Ltd, 371, 372, 373A, 373B, 374/A, 374/B, Ankleshwar, Gram Panchayat, Sunevkhurd, Sisodara, Gujarat – 394810 and Residential address: 111, Chandanvan-2, Kailash Nagar, Majura gate, Surat, 395002

**19.** Shri Praful Bhutka, Director, M/s Arham Renewtech India Private Limited, 612, Ganesh Glory, Near Ganesh Genesis, Ahmedabad – 382470

Email ID: [prafulbhutka@gmail.com](mailto:prafulbhutka@gmail.com) / [praful@arhamrenewtech.com](mailto:praful@arhamrenewtech.com)

**20.** Shri Chirag Rayshi Shah, Director, M/s Uniarc Trade International LLP, 19, Kamla Bhavan, Sharma Industrial Estate, Walbhat Road, Goregaon (East), Mumbai – 400063

Email ID: crshah.1982@gmail.com / [chirag@uniarc.in](mailto:chirag@uniarc.in)

**21.** Shri Dhaval Jayeshkumar Suthar, Director, M/s Australian Premium Solar (India) Limited, 301, 302 & 303, 3rd Floor, Satyamev Eminence, Science City Road, Near Shukan Mall, Sola, Ahmedabad – 380060

**22.** Shri Yajan Bansal, Director, M/s Su-Kam Power Systems Limited, Plot No. 54, Sector-37, Phase-VI, Udyog Vihar, Gurgaon – 122001, Haryana

Email ID: yajanbansal@gmail.com / [yajan@su-kam.com](mailto:yajan@su-kam.com)

**23.** Director of M/s. Goldi Solar Pvt. Ltd and M/s. Goldi Sun Private Limited, 10th Floor, 1010, Infinity Tower, Lal Darwaja, Near Railway Station, Surat – 3985008 ([alpesh.d@goldisolar.com](mailto:alpesh.d@goldisolar.com))

**24.** Shri Ketanbhai Narsinhbhai Patel, Managing Director, M/s Ganesh Green Bharat Limited, S.G. Business Hub, G-201, Near Gota Cross Road, S.G. Highway, Gota, Ahmedabad – 382470

Email ID: ketan.harikrupa@gmail.com / [ketan@ganeshgreen.com](mailto:ketan@ganeshgreen.com)

**25.** M/s. Alcon Logistics LLP, 201 & 101, Dhantak Plaza, Makwana Road, Marol, Andheri (East), Mumbai-400059 ([amar.chandak@alisped.co.in](mailto:amar.chandak@alisped.co.in))

**26.** M/s. Alisped India Pvt. Ltd, 101, Dhantak Plaza, Makwana Road, Marol, Andheri East, Mumbai-400059 ([mahadev.shirsat@alisped.co.in](mailto:mahadev.shirsat@alisped.co.in))

**27.** Shri Mahadev Suryakant Shirsat, Deputy Manager, M/s Alisped India Private Limited, 201 & 101, Dhantak Plaza, Makwana Road, Marol, Andheri (East), Mumbai – 400059. Residential Address: B-401, Saimonarch CHS, Sagrli, Dombivali East, Thane, Maharashtra – 421203

Email ID: ms552466@gmail.com / [mahadev.shirsat@alisped.co.in](mailto:mahadev.shirsat@alisped.co.in)

**Copy to:**

- 1.** The Additional Director General, 15, Magnet Corporate Park, S.G. Highway, Nr. Sola Flyover, Thaltej, Ahmedabad-380059
- 2.** Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in Official Website.
- 3.** Guard File