

सीमा शुल्क) निवारक (के आयुक्त का कार्यालय, सीमा शुल्क भवन,
जामनगर- राजकोट हाईवे, विक्टोरिया ब्रिज के पास,
जामनगर) गुजरात- 361001



Office of the Commissioner of Customs (Preventive),
'Seema Shulk Bhavan', Jamnagar – Rajkot Highway,
Near Victoria Bridge, Jamnagar (Gujarat) – 361 001

Email: adj-custjmr@nic.in

DIN – 20250471MM0000520995

1.	फाइल क्रमांक/ File Number	F. No. VIII/10-09/ADC/O&A/2021-22
2.	मूल आदेश क्रमांक/ Order-in-Original No.	03/ Additional Commissioner/ 2025-26
3.	द्वारा पारित/ passed by	अमित कुमार सिंह / Amit Kumar Singh अपरआयुक्त/ Additional Commissioner, सीमा शुल्क, निवारक/Customs (Preventive) जामनगर/ Jamnagar.
4.	Date of Order / आदेश दिनांक	30.04.2025
5.	Date of issue / आदेश जारी किया	30.04.2025
5.	कारण बताओ नोटिस क्रमांक एवं दिनांक Show Cause Notice Number & Date	VIII/10-09/ADC/O&A/2021-22 dated 07.01.2022
6.	नोटिसी का नाम/ Name of Noticee	M/s. United Maritime Services LLC, UAE, through Shri Siddharth Sandeep Dhapre, Master of the Vessel MT CORAL, (IMO No. 8821119), anchored at Bhavnagar Anchorage.



01.	इस आदेश की मूल प्रति संबन्धित व्यक्ति को निशुल्क प्रदान की जाती है।	
	The original copy of this order is provided free of cost to the person concerned	
02.	इस मूल आदेश से व्यवित कोई भी व्यक्ति सीमा शुल्क अधिनियम, 1962 की धारा 128A(1)a(सीमा शुल्क) अपील (नियम, 1982 के नियम 3 के साथ पठित, के प्रावधानों के तहत, इस आदेश की प्राप्ति की तारीख से 60 दिन के भीतर फॉर्म सीए-1 में निम्नलिखित पते पर अपील दायर कर सकता है। फॉर्म सीए-1 में अपील का प्रपत्र, दो प्रतियों में दायर किया जाएगा और उसके साथ इस आदेश की समान संख्या में प्रतियाँ संलग्न की जाएंगी जिसके विरुद्ध अपील की गई है।) जिनमें से कम से कम एक प्रमाणित प्रति हो।।	
	आयुक्त अपील 7वीं मंजिल, मृदुल टावर, टाइम्स ऑफ इंडिया के पीछे, आश्रम रोड, अहमदाबाद 009 380 -	Commissioner (Appeals), 7th Floor, Mrudul Tower, Behind Times of India, Ashram Road, Ahmedabad – 380 009
	Any Person aggrieved by this Order-In-Original may file an appeal in Form CA-1, within sixty days from the date of receipt of this order, under the provisions of Section 128 of the Customs Act, 1962, read with Rule 3 of the Customs (Appeals) Rules, 1982 before the Commissioner (Appeals) at the above mentioned address. The form of appeal in Form No. CA-1 shall be filed in duplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy).	
03.	अपील पर 5/- रुपये का कोर्ट फीस स्टाम्प लगा होना चाहिए। जैसा कि भारतीय स्टाम्प अधिनियम, 1989 के तहत प्रदान किया गया है, या राज्य विधान द्वारा संशोधित किया जा सकता है, जबकि इस अपील के साथ संलग्न आदेश की प्रति पर रुपये 0.50 पचास पैसे केवल (का कोर्ट फीस स्टाम्प होना चाहिए। जैसा कि न्यायालय शुल्क अधिनियम, 1870 की अनुसूची - I, मद 6 के तहत निर्धारित किया गया है।	
	The appeal should bear the Court Fee Stamp of Rs. 5/- as provided under the Indian Stamp Act, 1989, modified as may be, by the State Legislation, whereas the copy of the order attached with this appeal should bear a Court Fee Stamp of Rs. 0.50 (Fifty paisa only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.	
04.	अपीलीय ज्ञापन के साथ शुल्क भुगतान /जुर्माना /अर्थ दंड का सबूत भी संलग्न करे अन्यथा सीमा शुल्क अधिनियम, 1962 की धारा 128 के प्रावधानों का अनुपालन ना होने के कारण अपील को खारिज किया जा सकता है।	
	Proof of payment of duty / fine / penalty should also be attached with the appeal memo, failing to which appeal is liable for rejection for non-compliance of the provisions of Section 128 of the Customs Act, 1962.	
05.	अपील प्रस्तुत करते समय यह सुनिश्चित करें की सीमा शुल्क) अपील) नियम, 1982 और सिस्टेट प्रक्रिया (प्रोसीजर (नियम, 1982 के सभी नियमों का पूरा पालन हुआ है।	
	While submitting the Appeal, the Customs (Appeals) Rules, 1982, and the CESTAT (Procedure) Rules, 1982, should be adhered to in all respects.	
06.	इस आदेश के खिलाफ आयुक्त (अपील), सीमा शुल्क, उत्पाद शुल्क और सेवा कर अपीलीय न्यायाधिकरण के समक्ष मांग की गई शुल्क के 7.5% के भुगतान पर होगी, जहाँ शुल्क या शुल्क और जुर्माना विवाद में है, या जुर्माना विवाद में है, या जुर्माना जहाँ जुर्माना है अकेले विवाद में है।	
	An appeal, against this order shall lie before the Commissioner (Appeals), on payment of 7.5% of the duty demanded, where duty or duty and penalty are in dispute, or penalty are in dispute, or penalty, where penalty alone is in dispute.	



BRIEF FACTS OF THE CASE:

The facts leading to present adjudication are that **M/s. Trans Tide Shipping Agency**, Shreeji, 101, Plot No. 8/C, Opp. Bhagini Mandal Hospital, Bhavnagar – 364 002, vide their letter dated 29.11.2021 submitted an intimation about arrival of a vessel namely **MT Coral** (IMO No. 8820119) at Alang for breaking purpose. M/s. Trans Tide Shipping Agency –the agent filed Prior IGM No. 2298012 dated 30.11.2021 on behalf of M/s. United Maritime Services LLC, UAE (hereinafter referred to as "the owner of the vessel") for import of the vessel, declared as MT Coral with IMO No. 8820119, at Alang for demolition.

2. The vessel arrived at Bhavnagar Anchorage on 05.12.2021 and was boarded on 07.12.2021 by the Boarding Officer of the Custom House, Alang. Based on the intelligence, the Vessel was boarded by the officers of Preventive, Customs (Prev.) HQ, Jamnagar on 13.12.2021. While approaching the vessel, it was noticed that at the forward as well as aft side of the vessel, the earlier painted word "SEA GOLDEN" has been changed to the word "CORAL" by painting over it and it was noticed that the first word is appearing as "SEA" and word "CORAL is painted over the word "GOLDEN".
3. During further inspection of the vessel, it was noticed that the originally embossed IMO No. of the vessel has been erased on both side of the Bridge Room as well as on the aft side of the Accommodation of the vessel and the current declared IMO No. 8820119 of the vessel was written with paint. Further, it was observed that on careful look last two digits of the earlier embossed IMO No. were visible. Therefore, it appeared that the tampering has been done with the original IMO No. of the vessel.
4. Further, on inspection of the Thuraya satellite Phone available at the vessel, a message dated 20.11.2021 18:49 hrs received from Uday was noticed which reads as "*Both Thurayas recharged, both vsis to drop anchor opl Karachi, SEA Golden to call Maora port ctrl, agent is oceanworld.+cordal no need to infn anyone, to just say under repairs, if ques?*"
5. Therefore, it appeared that the tampering has been done with the original IMO No. of the vessel.
6. During the course of investigation, statement of **Shri Sarvanan Shakivel** was recorded on 13.12.2021. In the statement dated 13.12.2021, on being asked about the Voyage/ Journey of the vessel, he stated that they have tried to heave up anchor in SHARJAH on 01.11.2021 but due to some problem in main engine they dropped anchor again and when they were ready with engine on 02.11.2021, they started sailing towards (INDIA-BHAVNAGAR). Further, when they had passed through IRAN, they dropped anchors at KARACHI OPL for getting provision and drinking water. Then, they started



sailing to INDIA (BHAVNAGAR). Further after reaching at DIU, they didn't have enough bunkers to reach Bhavnagar so they were towed by MT Sea Golden up to Bhavnagar Anchorage.

7. Further, it appeared, on examination of the documents submitted under IGM dated 30.11.2021, it was noticed that the Karachi Port was not declared under the list of last Ports of Call.

8. During the course of investigation, statement of Shri Siddharth Sandeep Dhapre, Master of the Vessel was recorded on 13.12.2021. On being asked Shri Siddharth Sandeep Dhapre stated that he boarded the vessel on 04.12.2021 as Third Officer at Sohar Port and at the time of his boarding the vessel, the vessel was already sailing with the name MT Coral. However, on examination of the last Registry dated 30.09.2021 submitted under the IGM, it was noticed that the current name of the vessel i.e. MT Coral came into existence on 30.09.2021. Further, on being asked Shri Siddharth Sandeep Dhapre told that they proceeded from Sharjah OPL towards Alang Port on 02.11.2021 and as they were running out of provisions and drinking water, the company directed them to proceed to Karachi OPL and warned not to enter the waters. They entered the Karachi OPL on 21.11.2021 and anchored there. On 24.11.2021 they started the journey for Alang Port and entered the Diu on 28.11.2021. Further after reaching at DIU, they didn't have enough bunkers to reach Bhavnagar so they were towed by MT Sea Golden up to Bhavnagar Anchorage.

9. Further it appeared that on being asked about the two digits "4" and "7" of the earlier embossed IMO No., underneath the currently painted IMO No. of the vessel, Shri Siddharth Sandeep Dhapre told that he had not noticed it before and after returning to the vessel he will get the upper layer of the paint cleaned by thinner for further investigation. Further, on being asked that while approaching the vessel, at the aft side of the vessel, it appears that the word "SEA" has been expunged by yellow paint and the word "CORAL" has been painted, Shri Siddharth Sandeep Dhapre stated that as per his knowledge the name of the vessel was never started with the word "SEA".

10. During the further investigation, it was found that the vessel "MT Asia Adventure" (now MT Coral) with IMO No. 8820119 was reported in incidents of abandonment of seafarers with Abandonment ID No. 00406 in the year 2019. On being asked about this Shri Pradeep Kumar Bansal, agent of Owner of the vessel, under his statement recorded on 14.12.2021 stated that he didn't know about the abandonment of the vessel in 2019 as he had not checked the credentials of the owner of the said vessel and status of the said vessel.



11. Further, during a parallel investigation regarding import of Vessel "MT Sea Golden" also anchored at Bhavnagar Anchorage, a file having page no. 01 to 355 containing some old documents was taken from the vessel MT Sea Golden. In the file there are many supply invoices having stamp on which the name of the vessel is mentioned as MT Sea Golden, however the IMO No. mentioned is "8820119" and GRT/NRT mentioned are "4995/2645" which are of declared as IMO No. and GRT/NRT of the vessel MT Coral. On being asked about this, Shri Pradeep Kumar Bansal agreed that the IMO No. "8820119" and GRT/NRT "4995/2645" mentioned on these supply invoices are of vessel MT Coral and this is wrong and not legal as per the provisions of the law in force.

12. Further, the Superintendent (PI), Customs Division Bhavnagar, was requested vide letter F.No. VIII/26-14/PI/HQ/2021 dated 15.12.2021 to depute an officer on the vessel and get the currently painted IMO No. 8820119 cleaned on the front side of the Accommodation for further visibility of the embossed IMO No. of the vessel.

13. Further, Shri Shivam Pandit, Inspector SBY Alang, boarded the vessel on 16.12.2021 and at the front side of the Accommodation, he get the currently painted IMO No. removed by thinner, in front of two independent panchas and master of the vessel, so that the digits of the earlier embossed IMO No. may be visible. After the removal of the painted IMO No., they embossed IMO No. was more clear than before and they could read the embossed IMO No. as "8_1_447". All these proceedings were recorded under the Panchnama dated 16.12.2021.

14. Further, Shri Siddharth Sandeep Dhapre under his statement recorded on 17.12.2021 inter alia agreed that on looking carefully at the currently painted IMO No., some numerical digits were visible and after removal of the currently painted IMO No. by applying thinner in front of him and two independent panchas, a new embossed IMO No. numbers appeared for which they could identify 05 digits out of the 07 digits and the no. they could read was "8_1_447". Further, on being asked he inter alia agreed that tampering has been done with the embossed IMO No. of the vessel. Further he stated that this type of tampering with IMO No. is done to hide the original identity of the vessel and for use in the illegal activities. Further, he was shown a picture of message dated 20.11.2021 18:49 hrs received from Uday sir on Thuraya Satellite phone available at the vessel wherein the message reads as "Both Thurayasrecharged, both vsis to drop anchor opl Karachi, SEA Golden to call Maora port ctrl, agent is oceanworld.cordal no need to infm anyone, to just say under repairs, if ques?" On being asked about the meaning and reason of the said message, he stated that the best reason for sending the said message is known to Shri Uday Singh.



Technical manager of M/s. United Maritime services LLC, Dubai and he just followed his instructions and didn't contact with the Karachi Port authority.

15. For further investigation the officers of the Preventive team, HQ CCP, Jamnagar boarded the vessel on 18.12.2021 and all the proceedings were recorded under panchnama dated 18.12.2021. While approaching the vessel, it was also noticed by the two independent panchas that at the forward side of the vessel the earlier painted word "SEA GOLDEN" has been changed to the word "CORAL" by painting over it and the panchas could see clearly the first word as "SEA" and the word "CORAL" is painted over the word "GOLDEN". Further at the aft side of the vessel, the panchas noticed the same thing. Further, at the front side of the accommodation, it was again noticed that below the currently painted IMO No. of the vessel another embossed IMO No. appeared after removing the upper layer of the paint under panchnama dated 16.12.2021, for which out of 07 digits, 05 digits are clearly visible as "8_1_447". The same was also noticed by the two independent panchas in front of the master of the vessel. Further, the master of the vessel again confirmed in front of the panchas that tampering has been done with IMO No. of the vessel to hide the original identity of the vessel.

16. Based on the facts revealed during the course of investigation, it appeared that the vessel declared as "MT Coral with IMO No. 8820119" under the IGM, has been mis-declared as tampering has been done with the IMO No. of the vessel because the earlier embossed IMO No. had been erased at the front side of the Accommodation of the vessel and the current declared IMO No. was written over it by paint, after removing the upper layer of the currently painted IMO No., an earlier embossed IMO No. appeared for which 05 digits out of 07 digits are clearly visible as "8_1_447". Also at the forwarding as well as left side of the vessel, it was noticed that the earlier painted word "SEA GOLDEN" has been changed to the word "CORAL" by painting over it and it is clearly visible that the first word is "SEA" and the word "CORAL" is painted over the second word "GOLDEN". As per the name change history of the vessel, it is observed that the name of the said vessel has never been "SEA GOLDEN".

17. It appeared that the master of the vessel has suppressed/mis-declared the details submitted under the IGM as they had dropped anchor at the Karachi OPL on 21.11.2021 and heaved up the anchorage on 24.11.2021 but they didn't declare the Karachi Port in the list of last 10 Ports of Call submitted under the IGM.

18. In view of the above, there was a reason to believe that the subject vessel has been mis-declared in IGM and Customs documents as Vessel MT Coral with IMO No. 8820119 and it is in contravention of the provisions of the Customs Act, 1962.



Therefore, the said vessel was liable for confiscation under Sections 111(f) of the Customs Act, 1962, hence the vessel along with all its accessories and goods having approximate value of Rs. 20,03,75,523/- approx.) was placed under seizure vide seizure memo dated 18.12.2021. Further, all the seized goods, as stated above, have been handed over for safe custody to M/s. Trans Tide Shipping Agency, Bhavnagar, under Suparatnama dated 18.12.2021.

19. Consequent to the seizure, Shri Rajiv Kumar, the authorized representative of the owner of the vessel, appeared before the customs authorities to represent the view of the owner i.e. M/s. United Maritime Services LLC, UAE. Statement of Shri Rajiv Kumar was recorded on 29.12.2021 under Section 108 of the Customs Act, 1962. Shri Rajiv Kumar was shown a copy of the panchnama dated 16.12.2021 under which it came to notice that an earlier embossed IMO No. "8_1_447" hidden under the declared IMO No. 8820119, appeared after removal of the currently painted IMO NO. 8820119 in front of the two independent panchas and master of the vessel. In this regard he inter alia agreed that tampering has been done with the IMO No. of the vessel. Further on being asked about the remaining two digits of the embossed IMO No., Shri Rajiv revealed that the remaining 02 digits of the earlier embossed IMO No. "8_1_447" which appeared after removal of the currently painted IMO NO. 8820119 are "9" and "8". In this regard, he state that this IMO No. "8918447" is of some other vessel the name of which is also Coral.

19.1 Further, on being asked about the purpose of the tampering with the IMO No. of the vessel and by whom it was done, Shri Rajiv Kumar revealed that in 2019, their vessel MT Coral (Ex. MT Asia Adventure) (IMO No. 8820119) was abandoned at Sarjah Anchorage by International Chamber of Shipping. Therefore, they embossed the IMO No. "8918447" on the front side of the Accommodation of their vessel for sailing this abandoned vessel for sale purchase of petroleum products from Yemen to Somalia for some financial gain. Further, he told that the embossed IMO No. 8918447 was erased afterwards, when the issue of abandonment of their vessel MT Coral (Ex. MT Asia Adventure) anchored at Bhavnagar, got resolved. Further, on being asked that at the aft as well as front side of vessel it has been noticed that the word "SEA" appears to be expunged with yellow paint and word "CORAL" has been painted over the word "GOLDEN" and do they have any information about the previous names of the vessel starting with the name "Sea", Shri Rajiv Kumar stated that they have plied the vessel using name SEA GOLDEN, IMO No. 8820119 and GRT/NRT of MT CORAL. The name SEA GOLDEN is the name of one other vessel of their company. On being asked, Shri Rajiv further stated that it was due to war situation in Yemen that for some time the vessel was plied with the name Sea Golden for safety of the vessel.



19.2 Further, Shri Rajiv Kumar was shown a picture of message dated 20.11.2021 18:49 hrs received from Uday sir on Thuraya Satellite phone available at vessel wherein the message reads as "Both Thuraya recharged, both vsls to drop anchor opl Karachi, SEA Golden to call Maora port ctrl, agent is oceanworld.cordal no need to infm anyone, to just say under repairs, if ques?" On being asked about the meaning and purpose of the message, Shri Rajiv Kumar stated that the intention of the message was to avoid the contact with Karachi Port control because the Pakistani Authorities sometimes unnecessarily torture the Indian crew manned ships and also if the Karachi Port Control were contacted, then the Karachi Port would have to be mentioned in the list of last Ports of Call. Therefore, vide the above said message the master of the vessel was advised as not to call Karachi Port Control and remain in International waters.

19.3 Further, on being asked about the original IMO No. and name of the vessel anchored at Bhavnagar, declared as MT Coral with IMO NO.8820119, Shri Rajiv Kumar assured that the original IMO No. of the vessel is "8820119" and original name is "CORAL" as declared under the IGM. For this he also produced the copy of Llyods report. Further, in the end Shri Rajiv Kumar stated that their only offence in respect of this vessel is the use of two IMO Nos. which is mis-declared before Customs authorities and for this lapse they are ready to pay fine and penalty which will be imposed by the authority taking lenient view.

20 Further, an email dated 17.12.2021 was received from the DAIHATSU Diesel, Singapore manufacturer of Diesel Engine found on board of the vessel Coral and they have replied that DL616049 was installed on the vessel Coral (IMO 8820119). Further M/s Pinnacle Marine Services Pvt. Ltd, Bhavnagar in his Survey report No. BHV/4745-A/21 dated 07.12.2021 confirmed the LDT of the vessel as 2763.14 MT equivalent to 2719.63 LT.

21. The original identity of the vessel has been hidden by tampering with the IMO No. of the vessel and the same has been mis-declared under the IGM dated 30.11.2021. This act of mis-declaration in the Import General Manifest dated 30.11.2021 in respect of two different IMO Nos for the same vessel, the owner has rendered the vessel alongwith all its accessories and goods having approximate value of Rs. 20,03,75,523/- approx.) liable for confiscation under Section 111(f) of the Customs Act, 1962. The owner of the vessel is also liable for penalty under Section 112 of the Customs Act, 1962.

22. The master of the vessel didn't declare the Karachi Port under the list of last Ports of Call submitted under IGM. It also appeared that Master of vessel fails to file correct IGM. Hence the master of the vessel has contravened the provisions of the

Section 111(f) of the Customs Act, 1962 and therefore is liable for penalty under Section 112 the Customs Act, 1962.

23. Therefore, M/s. United Maritime Services LLC, UAE (through the Master of the Vessel MT Coral, (IMO No. 8820119), anchored at Bhavnagar Anchorage) called upon vide F.No. VIII/10-09/ADC/O&A/2021-22 dated 07.01.2022 by the Additional Commissioner, Customs (Prev), Jamnagar to show cause as to why:-

- i. The vessel MT Coral (IMO No. 8820119), valued at Rs. 20,03,75,523/- approx.) (Rupees Twenty Crores Three Lakhs Seventy Five Thousand Five Hundred and Twenty Three Only) seized under Seizure Memo dated 18.12.2021, should not be confiscated under the provisions of Section 111(f) of the Customs Act, 1962.
- ii. Penalty under Section 112 of the Customs Act, 1962 should not be imposed upon them.

24. The above Show Cause Notice dtd. 07.01.2022 has been decided by the Additional Commissioner, Customs (Preventive), Jamnagar, vide Order-in-Original No. 07/Addl. Commissioner/2021-22 dtd. 13.01.2022 by order for :

- (i) Absolute confiscation of vessel MT Coral (IMO No. 8820119), valued at Rs. 20,03,75,523/- approx. seized under the Seizure Memo dated 18.12.2021, under the provisions of Section 111 (f) of the Customs Act, 1962. However, the adjudicating authority has offered the same for redemption under the provisions of Section 125(2) upon payment of a fine of **Rs. 25,00,000/-** which would be in addition to any duty or charges payable.
- (ii) Imposed penalty of Rs. 15,00,000/- upon M/s. United Maritime Services LLC, UAE, Owner of the Vessel MT Coral, (IMO No. 8820119) under Section 112(a)(i) of the Customs Act, 1962.

25. Accordingly, M/s. United Maritime Services LLC, UAE has paid the redemption fine to the tune of Rs. 25,00,000/-, imposed on them under section 125(2) of the Customs Act, 1962, and also paid the penalty to the tune of Rs. 15,00,000/-, imposed on them under section 112A of the Customs Act, 1962.

26. Thenafter, being aggrieved with the Order-in-Original No. 07/Addl. Commissioner/2021-22 dtd. 13.01.2022, passed by the Additional Commissioner, Customs (Preventive), Jamnagar, M/s. United Maritime Services LLC, UAE filed an appeal before Commissioner (Appeals), Customs, Ahmedabad, who, in turn has remanded back the case to the adjudicating authority, vide Order-in-Appeal No. ~~MIN~~ CUSTM-000-APP-120-23-24 dtd. 09.11.2023, asking the Adjudicating Authority to pass



the order a fresh after giving the findings on the following contentions raised by the Noticee, on which Adjudicating Authority has not given any findings in the Order-in-Original No. 07/Addl. Commissioner/2021-22 dtd. 13.01.2022.

(i) Shri Rajiv Kumar, authorized representative of the Noticee in his statement dated 29.12.2021 had on being asked about original IMO No and name of the vessel had categorically stated that original name of the vessel is Coral with IMO No.8820119 and has submitted copy of Llyods Report. The Noticee also submitted that whatever name and IMO No was changed by the Noticee, it was changed when the vessel was plying between Yemen and Somalia and not in the Indian water. Shri Rajiv has clearly stated in his statement dated 29.12.2021 and the department has not object about this fact nor any investigation has been done in this regard. The contentions raised by the Noticee are based on the statement of Shri Rajiv Kumar, authorized representative of the Noticee recorded during investigation under section 108 of the Customs Act, 1962 that original IMO No. of the vessel is 8820119 and original name is CORAL as declared under the IGM.

(ii) During the course of investigation in respect of name and IMO No of the vessel, the department has referred the matter to M/s.Daihatsu, the manufacturer of the diesel engine, fitted in the vessel. The engine manufacturer (M/s. Daihatsu) vide email dated 17.12.2021 replied that the engine No. DL616049 was installed on the vessel MT Coral (IMO No. 8820119).

(iii) M/s Pinnacle Marine Services Pvt. Ltd. in their survey report No. BHV/4745-A/21 dated 07.12.2021 confirmed the LDT of the vessel as 2763.14 MT equivalent to 2719.63 LT.

(iv) The Noticee has also contended that the term person in charge is defined under Section 31 of sub Section 2 of the Customs Act, 1962 and in relation to vessel the person in charge has been defined as the master of the vessel. Further, as per Section 30 of the Customs Act, 1962-the persons in charge to file import manifest. Therefore, the person in charge of a vessel carrying imported goods has to deliver to the proper officer on arrival manifest or import manifest. In the instant case, the Noticee - M/s. United Maritime Services LLC, UAE was not the person in charge of the vessel at the material time. The Noticee has also not filed the import manifest before the Customs under Section 30 of the Customs Act, 1962.

DEFENCE SUBMISSION

27. The noticee, vide their letter dtd. 24.06.2024 has filed the reply in reference to Order-in-Appeal No. JMN-CUSTM-000-APP-120-23-24 dtd.09.11.2023 passed by the Commissioner(appeals), Ahmedabad in which Denovo ordered by the appellate

authority wherein the noticee has interalia submitted that there is no suppression of facts in respect of "name of vessel" and "IMO number" in the IGM. It is admitted fact that in the IGM the Name of the vessel is declared as "MT Coral" and IMO NO. has been declared as "8820119", when it arrived at Alang. The same was also written on the aft side of the accomodation and on Bridge Room. In other words, the name of vessel and IMO number were same as declared in the IGM. Therefor, there is no mis-declaration in the name of vessel and IMO number.

28. In their reply, they have also submitted that the statement of Shri Rajiv Kumar, Authorised representative of M/s. United as envisages from Para No. 28 of the show cause notice. Shri Rajiv has categorically stated that in 2019, the vessel **MT Coral** (Ex MT Asia Adventure) (**IMO No. 8820119**) was abandoned at Sharjah Anchorage by International Chamber of Shipping. Therefore, they embossed the IMO No. "**8918447**" on front side of the accommodation of the vessel. Further, the embossed IMO No. 8918447 was erased when the issue of abandonment of their vessel MT Coral (Ex MT Asia Adventure) got resolved. Further, at Para 31 of the SCN, wherein on being asked about original IMO No. and name of the vessel Shri Rajiv has stated that original name of the vessel is "Coral" with IMO NO. "8820119". For this submission he had also submitted copy of Llyods Report.

29. Further, in their reply, it is also submitted that during the investigation of the case, the Customs has also cross-verified the correctness of the name of the vessel and IMO number, from M/s. DAIHUTSU, Singapore, the manufacturing company of engine, fitted in the vessel and a Surveyor at Bhavnagar, as reveals from Para No. 33 of the SCN. In responce, M/s. DAIHATSU, Singapore, vide email dated 17.12.2021 replied that engine No. DL616049 was installed on the vessel **Coral** (IMO No. **8820119**) (RUD 12). Further M/s. Pinnacle Marine Services Pvt. Ltd. in their Survey Report No. BHV/4745-A/21 dated 07.12.2021 confirmed the LDT of the vessel as 2763.14MT equivalent to 2719.63 LT. The noticee has further stated that from the above facts, it is crystal clear that M/s. United has correctly mentioned the name of vessel and its IMO number in IGM.

30. The noticee in their reply dtd. 24.06.2024 has also submitted that whatever, name of vessel and IMO number was changed by themselves; it was changed when the vessel was plying between Yemen and Somalia and not in the Indian water. Shri Rajeev has clearly stated in his statement dated 29.12.2021 (at Para 30) that it was due to war situation in Yemen and that for time the vessel was plied with the name "Sea Golden" for safety of vessel. The department has not objected this fact.

31. It is also alleged that during a parallel investigation regarding import of Vessel "MT Sea Golden" also anchored at Bhavnagar Anchorage, a file having page no. 01 to 355 containing some old documents was taken from the vessel MT Sea Golden. In the file there are many supply invoices having stamp on which the name of the vessel is

mentioned as MT Sea Golden, however the IMO No. mentioned is "8820119" and GRT/NRT mentioned are "4995/2645" which are of declared as IMO No. and GRT/NRT of the vessel MT Coral.

32. The noticee has also submitted that whatever, name of vessel or IMO number were changed, it were changed when the vessel was running between Yemen and Somaliya that too for safety of the crew from war situations. However, when the vessel arrived in Indian water (Customs jurisdiction the name of vessel and IMO number has been declared actual one. To substantiate this fact, the noticee relied upon the RUD No.5 of the SCN (**ANNEXURE-G**). In these documents, the documents are pertaining for the period from July, 2019 to May, 2020, whereas, MT Coral entered the Indian water on 28.11.2021 (as per answer to Q. NO. 8 of statement dated 13.12.2021 of Shri Siddharth Sandeep Dhapre, Master of vessel). Thus, no offence has been committed into Indian Territory.

33. The noticee has submitted that the name of the vessel is "CORAL" and the IMO No. is "8820119" and the noticee has also declared the same name of the vessel and IMO number in the IGM. In other words, the noticee has factually mentioned the same name and IMO number in the IGM which was belonging to the impugned vessel. Thus, the noticee has declared the correct and original name and IMO No. of the vessel in the IGM and same was also appearing on the Bridge Room and aft side of the vessel. Hence, there is no contravention of the Customs Act, 1962 or any provisions of Indian law on the part of noticee. Therefore, proposal of confiscation of the vessel under Section 111(f) and penalty under Section 112 (a)(ii) of the Customs Act, 1962, is not without any cogent evidence and requires to be dropped in the interest of justice.

34. The noticee has also submitted that at Para No. 23 of the SCN, according to which MT Coral has been seized vide Seizure Memo dated 18.12.2021 under reasonable belief that it is liable for confiscation under Section 111(f) of the Customs Act, 1962.

35. Further the noticee has submitted that towards Para 6 and 7 of the Seizure Memo dated 18.12.2021, (RUD-9) (**ANNEXURE-H**) according to which the vessel has been seized under reasonable belief that it is liable for confiscation under Section 111(m) of the Customs Act, 1962.

36. From the above, the noticee has submitted that it is very much clear that the SCN based on the Seizure Memo is invalid inasmuch as when the vessel was seized under Seizure Memo for confiscation under Section 111(m), then proposal of confiscation in the SCN under Section 111 (f) *ibid* is bad in law. The SCN issuing authority cannot deviate from the records on which they relies upon for issuance of the SCN. Hence, invoking different section in the SCN is legally not sustainable. Further, as per the Para No. 07 of the impugned Seizure Memo, the department has seized the

vessel "MT Sea Golden" and not the "MT Coral", thus, when the vessel "MT Coal" has not been seized, then question of confiscation and penalty does not arise.

37. Further, the noticee has submitted that the SCN issuing authority has not given any justification for deviation from invoking different sections for confiscation in the SCN nor has given clarification regarding seizure of "MT Sea Golden" in the SCN. It is not open or liberty on the part of SCN issuing authority to invoke different the provisions of the Customs Act, 1962 than what is mentioned in Seizure Memo. Therefore, SCN issued, based on Seizure Memo, is legally not sustainable.

38. Further, the noticee has submitted that at the second Para at page 3 of the Panchnama dated 18.12.2021, it is mentioned that Shri Ahindra Haldar was present during the panchnama proceedings, which is factually wrong. It is submitted that Shri Ahindra Haldar is not the master of the vessel "MT Coral". It is Shri Sandeep Dhapare, who was the master of the vessel MT Coral. Thus, drawing of panchnama in such shoddy manner makes it null & void. Therefore, SCN issued on such wrong and null & void panchnama is also legally not sustainable.

39. The noticee has also submitted that Section 30 of the Customs Act, 1962, which casts onus on the person-in-charge to file import manifest, which reads as under:

"Section 30. Delivery of arrival manifest, import manifest or import report .-

(1) The person-in-charge of-

(i) a vessel; or

(ii) an aircraft; or

(iii) a vehicle,

carrying imported goods or export goods or any other person as may be specified by the Central Government, by notification in the Official Gazette, in this behalf shall, in the case of a vessel or an aircraft, deliver to the proper officer an arrival manifest or import manifest by presenting electronically prior to the arrival of the vessel or the aircraft, as the case may be, and in the case of a vehicle, an import report within twelve hours after its arrival in the customs station, in such form and manner as may be prescribed and if the arrival manifest, import manifest or the import report or any part thereof, is not delivered to the proper officer within the time specified in this sub-section and if the proper officer is satisfied that there was no sufficient cause for such delay, the person-in-charge or any other person referred to in this sub-section, who caused such delay, shall be liable to a penalty not exceeding fifty thousand rupees:



Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to deliver arrival manifest or import manifest by presenting electronically, allow the same to be delivered in any other manner.

(2) The person delivering the arrival manifest, import manifest or import report shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

(3) If the proper officer is satisfied that the arrival manifest, import manifest or import report is in any way incorrect or incomplete, and that there was no fraudulent intention, he may permit it to be amended or supplemented."

The term "person-in-charge" is defined under Sub-Section (31) of Section 2 of the Act, which reads as under:

"(31) "person-in-charge" means, -

(a) in relation to a vessel, the master of the vessel;

(b) in relation to an aircraft, the commander or pilot-in-charge of the aircraft;

(c) in relation to a railway train, the conductor, guard or other person having the chief direction of the train;

(d) in relation to any other conveyance, the driver or other person-in-charge of the conveyance;"

40. The noticee has relied from the above relevant text that the person-in-charge of a vessel "carrying imported goods" has to deliver to the proper officer an arrival manifest or import manifest. In the instant case, the noticee was not the "person in-charge" of the vessel at the material time. The noticee has also not filed the import manifest before the Customs under section 30 of the Customs Act, 1962. On this count also the vessel cannot be held liable for confiscation and no penalty is applicable on noticee.

41. Further, the noticee has submitted that there is allegation at para No. 2 of the "CONTRAVICTION" part of the SCN that the master of the vessel has not declared the Karachi Port in the list of last ports of call in the IGM. Hence, the master of the vessel has contravened the provisions of Section 111(f) of the Customs Act, 1962, and therefore, liable for penalty under Section 112 of the Act.

42. In this regard, the noticee has stated that Shri Rajeev in his statement (supra) also submitted that there was a severe need to save the human life in the war situations at Yemen. To save the Indian crews from war situation and torture by the Pakistani authority, the master of the vessel was informed not to touch the Karachi Port and to



remain in the International water. This fact proves that there was no fraudulent intention on the part of the Noticee.

43. The noticee has urged that when the vessel has not touched the Karachi Port the question of declaration "Karachi" in the list of ports of call is also not required.

44. With regard not mentioning of last port as "Karachi Port", Shri Rajiv Kumar has also stated that Pakistani Authorities sometimes unnecessarily torture the Indian crew manned ships, and also if, the Karachi Port Control were contacted, then the Karachi Port would have to be mentioned in the list of last Ports of Call. Therefore, vide the message on Thuraya Satellite phone, the master of the vessel was advised as not to call Karachi Port Control and remain in International waters.

45. It is also submitted by the noticee that OPL Karachi means "Out of Port Limit, Karachi". The vessel was 20 nautical miles away from the port limit of Karachi. This fact clearly demonstrate that it was in the International Sea. When the vessel has not touched the Karachi Port the question of declaration "Karachi" in the list of ports of call in the IGM is also not required. Therefore, allegation that last port as "Karachi" not declared in the IGM is not sustainable.

46. In view of the above arguments, the noticee has urged that the proposal raised in the show cause notice for confiscation of vessel and imposition of penalty are legally not sustainable. Therefore, liable to be dropped in the interest of justice.

PERSONAL HEARING

47. Personal hearing in the matter was held on 25.10.2024. Shri Binod Kumar Singh, Authorised Representative attended the hearing on behalf of the Noticee. He reiterated submissions dated 24.06.2024, requested to decide the case based on merits. He has nothing further to add in the matter.

DISCUSSION & FINDINGS

48. I have carefully gone through the facts of the case, I observe the Show Cause Notice, written submissions dated 24.06.2024 and the records of the Personal Hearing held on 25.10.2024. I find that as per Remand Order and Defense Reply, mainly following points have been raised by the Noticee in his Defense :-

- (i) Shri Rajiv Kumar, authorized representative of the Noticee in his statement dated 29.12.2021 had on being asked about original IMO No. and name of the vessel had categorically stated that original name of the vessel is Sea Golden and has submitted copy of Llyods Report. The Noticee also submitted that whatever name and IMO No. was changed by the Noticee, it was changed when the vessel was plying between Yemen and Somalia and not in the Indian waters. Shri Rajiv has clearly stated in his statement dated

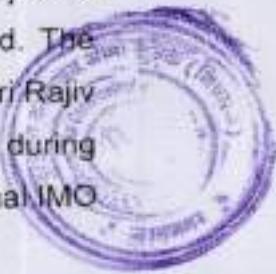


29.12.2021 and the department has not objected about this fact nor any investigation has been done in this regard. The contentions raised by the Noticee are based on the statement of Shri Rajiv Kumar, authorized representative of the Noticee recorded during investigation under section 108 of the Customs Act, 1962 that original IMO No. of the vessel is 8820119 and original name is MT Coral as declared under the IGM.

- (ii) During the course of investigation in respect of name and IMO No. of the Vessel, the department has referred the matter to M/s. Daihatsu, the manufacturer of the diesel engine, fitted in the vessel. The engine manufacturer (M/s. Daihatsu) vide email dated 17.12.2021 replied that the engine No. DL616049 was installed on the vessel MT Coral (IMO No. 8820119).
- (iii) M/s Pinnacle Marine Services Pvt. Ltd. in their Survey Report No. BHV/4745-A/21 dated 07.12.2021 confirmed the LDT of the vessel as 2763.14 MT equivalent to 2719.63 LT.
- (iv) The Noticee has also contended that the term person in charge is defined under sub section 2 of Section 31 of the Customs Act, 1962 and in relation to vessel the person in charge has been defined as the master of the vessel. Further, as per Section 30 of the Customs Act, 1962 - the persons in charge to file import manifest. Therefore, the person in charge of a vessel carrying imported goods has to deliver to the proper officer on arrival manifest or import manifest. In the instant case, the Noticee - M/s. United Maritime Services LLC, UAE was not the person in charge of the vessel at the material time. The Noticee has also not filed the import manifest before the Customs under Section 30 of the Customs Act, 1962.

49. Now, I examine the matter point wise as per the defense contentions of the Noticee.

Point No.(i) Shri Rajiv Kumar, authorized representative of the Noticee in his statement dated 29.12.2021 had on being asked about original IMO No. and name of the vessel had categorically stated that original name of the vessel is Sea Golden and has submitted copy of Llyods Report. The Noticee also submitted that whatever name and IMO No. was changed by the Noticee, it was changed when the vessel was plying between Yemen and Somalia and not in the Indian waters. Shri Rajiv has clearly stated in his statement dated 29.12.2021 and the department has not objected about this fact nor any investigation has been done in this regard. The contentions raised by the Noticee are based on the statement of Shri Rajiv Kumar, authorized representative of the Noticee recorded during investigation under section 108 of the Customs Act, 1962 that original IMO



No. of the vessel is 8820119 and original name is MT Coral as declared under the IGM.

50. In this regard, I observe that the IGM (Import General Manifest) dated 30.11.2021 filed with the department declared the import of the vessel named MT CORAL with the IMO No. 8820119. I further observe that based on the intelligence of the department, the statements of the crew members of the vessel were recorded under section 108 of the Customs Act, 1962. Further, during the course of investigation, it was revealed that the IMO no. of the vessel was found to be tampered and the correct IMO no. was not declared to the Customs while filing of the IGM. In this regard, I find that the International Maritime Organization (IMO) number is a unique identifier for ships, registered ship owners and management companies. It is permanently marked on the hull of the vessel. It is a unique seven-digit vessel number the company issues to each vessel, preceded by the letters IMO, it stays with it until it is scrapped and never changes, regardless of the ship's owner, country of registration or name. Thus, I find that the IMO no. of the vessel is utmost important in identifying the particular vessel. I also find that the vessel in the case on hand has been imported for demolition at Ship Breaking Yard, Alang, hence, follows under the definition of 'goods' as per Section 2(22) of the Customs Act, 1962.

51. I observe from the statements dated 13.12.2021 and 17.12.2021, tendered by Shri Siddharth Sandeep Dhapre, the Master of the vessel, statement dated 14.12.2021 tendered by Shri Pradeep Kumar Bansal, Partner of the Agent of the vessel alongwith statement dated 29.12.2021 of Shri Rajiv Kumar, Authorized Representative of the owner of the vessel, being all key persons related to the vessel, all have accepted that the IMO no. of the vessel has been tampered. I find that all the above statements were recorded under the provisions of Section 108 of the Customs Act, 1962 having evidential value and the same have not been retracted. I also further observe from incidents as narrated in the Panchnama dated 16.12.2021 that it also supports the contention on the above said key persons that the IMO no. of the vessel was tampered, which is the indispensable feature of the vessel. I further find that the owners of the vessel vide their letter dated 10.01.2022 had also accepted that the embossed IMO no. readable as 8_1_447 is actually the IMO No.8918447 which belongs to another vessel named CORAL and they had changed the IMO and name of the vessel with the intention of financial gain. I also find that a file having page no. 01 to 355 containing some old documents was recovered during the parallel investigation related to import of vessel "MT SEA GOLDEN" which was also anchored at Bhavnagar Anchorage. I further find that in the file there are many supply invoices having stamp on which the name of the vessel is mentioned as MT Coral having IMO No. 8820119 and GRT/NRT as 4995/2645 which are of the declared IMO No. and GRT/NRT of the Vessel MT CORAL.



52. I find that as per the proceedings recorded under Panchnama dated 16.12.2021 & 18.12.2021, the name of the change in vessel from SEA GOLDEN to CORAL was confirmed. None of the persons have objected it. I also find that all the key persons related to the vessel have also confirmed that they had changed the name of the vessel.

53. Thus, it has been well established that, there has been tampering of IMO. Contention of the Noticee that IMO was changed for security reasons appears to be an afterthought. No logical reasoning has been presented by the Noticee in respect of his claim.

54. I further find that the owner of the vessel vide their letter dated 10.01.2022 had also submitted that they had plied the vessel using the name SEA GOLDEN with IMO no. 8820119 and GRT/NRT of their sister vessel MT CORAL. I also find that they accepted their mistake of using two different IMO No's which has been mis-declared before the Customs Authority. Thus, I am of the considered opinion and hold that the name and IMO no. of the vessel has been mis-declared to the Customs Department. However, from Panchnama and Statements of the various persons, it is well established facts that the IMO no. of the vessel was tampered.

55. I find that, sub-section (2) of the Section 1 of the Customs Act, 1962, stipulates, "*It extends to the whole of India and, save as otherwise provided in this Act, it applies also to any offence or contravention thereunder committed outside India by any person.*" Accordingly, the omission or commission on the part of the owner of vessel i.e. using two IMO No.s' and willful mis-declaration of the details of last Port of Clearance as Aden Port w.r.t. imported vessel MT Sea Golden on the basis of fake and fabricated Last Port Clearance Certificate No. 24 dated 26.01.2021 instead declaring the actual last Port of Clearance as Islamic Republic of Pakistan, has correctly held the vessel MT Sea Golden liable for confiscation under Section 111(f) of the Customs Act, 1962.

Point No. (ii) During the course of investigation in respect of name and IMO No. of the Vessel, the department has referred the matter to M/s. Daihatsu, the manufacturer of the diesel engine, fitted in the vessel. The engine manufacturer (M/s. Daihatsu) vide email dated 17.12.2021 replied that the engine No. DL616049 was installed on the vessel MT Coral (IMO No. 8820119).

&



Point No.(iii) M/s Pinnacle Marine Services Pvt. Ltd. in their Survey Report No. BHV/4745-A/21 dated 07.12.2021 confirmed the LDT of the vessel as 2763.14 MT equivalent to 2719.63 LT.

56. With respect to the point (iii) & (iv) above, I observe that the said report was sought by the Department to assure the entity of vessel. In response, M/s. Daihatsu, manufacturer of the diesel engine vide email dated 17.12.2021 replied that the engine No. DL616049 was installed on the vessel MT Coral (IMO No. 8820119) and, therefore, & M/s Pinnacle Marine Services Pvt. Ltd. in their Survey Report No. BHV/47456-A/21 dated 07.12.2021 confirmed the LDT of the vessel as 2763.14 MT equivalent to 2719.63 LT. As per Panchnama, it has been well established that there has been tampering of IMO. Contention of the Noticee that IMO was changed for security reasons appears to be an afterthought. No logical reasoning has been presented by the Noticee in respect of his claim.

Point No. (iv) The Noticee has also contended that the term person in charge is defined under sub section 2 of Section 31 of the Customs Act, 1962 and in relation to vessel the person in charge has been defined as the master of the vessel. Further, as per Section 30 of the Customs Act, 1962 - the persons in charge to file import manifest. Therefore, the person in charge of a vessel carrying imported goods has to deliver to the proper officer on arrival manifest or import manifest. In the instant case, the Noticee - M/s. United Maritime Services LLC, UAE was not the person in charge of the vessel at the material time. The Noticee has also not filed the import manifest before the Customs under Section 30 of the Customs Act, 1962.

57. In this regard, I find that, during the course of written submission dated 24.06.2024, the authorized representative of the vessel owner, M/s. United Maritime Services LLC, UAE has stated that, M/s. United Maritime Services has not filed the import manifest before the customs under Section 30 of the Customs Act, 1962, thus, the vessel cannot be held liable for confiscation under Section 111(f) of the Customs Act, 1962 for any act on the part of M/s. United Maritime Services, hence no penalty is applicable to them. I find that during the course of investigation when the statement of authorized representative of the vessel owner, M/s. United Maritime Services LLC, UAE, Sh. Rajiv Kumar was recorded under Section 108 of the Customs Act, 1962 on 29.12.2021, he had admitted that, he inter alia agreed that tampering has been done with the IMO No. of the vessel. Further on being asked about the remaining two digits of the embossed IMO No., Shri Rajiv revealed that the remaining 02 digits of the earlier embossed IMO No. "8_1_447" which appeared after removal of the currently painted IMO NO. 8820119 are "9" and "8". In this regard, he stated that this IMO No. "8918447" is of some other vessel the name of which is also Coral. As afterthought in order to



transfer his onus to pay redemption fine under Section 125 of the Customs Act, 1962 and penalty under Section 112 of the Customs Act, 1962 contending the issue that the vessel owner cannot be treated as an importer and he is not liable to customs duty as he has not hold himself out to be importer in the instant case as per Section 2(26) of the Customs Act, 1962.

58. I find that, Section 2(26) of the Customs Act, 1962 defines "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. It is therefore, the vessel owner, M/s. United Maritime Services LLC, UAE is importer in the instant case in relation to imported 'goods' i.e. vessel at any time between their importation and the time when they are cleared for home consumption and hence, liable to pay redemption fine under Section 125 of the Customs Act, 1962 and penalty under Section 112(a) (i) of the Customs Act, 1962.

59. I further find that, M/s. United Maritime Services LLC, UAE at the material point of time has paid the redemption fine to the tune of Rs.25,00,000/- under the provisions of Section 125(2) of Customs Act, 1962 and had also paid the penalty to the tune of Rs.15,00,000/- under Section of 112(a)(i) of the Customs Act, 1962 voluntarily to claim ownership of the vessel.

60. Once, the vessel owner falls within the scope of definition of importer and there is a violation of Section 111(f). Further, I observe that scope of penal action under section 112 of Customs Act, 1962 applies to "any person". In my considered view, the person rendered himself liable for penal action under section 112(a)(i) by involving in attempt to change the IMO of the vessel.

Section 112(a)(i) stipulates "*(i) Any person in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty (not exceeding the value of the goods or five thousand rupees), whichever is the greater.*"

61. Thus, in view of the above discussions and facts available on record, I am of the considered view that since the particulars of the vessel have been mis-declared to the Customs authorities upon its importation in India and therefore, the same is liable for confiscation under section 111(f) of the Customs Act, 1962 and subsequently, the owners of the vessel are liable to penalty under section 112(a)(i) of the Customs Act, 1962.

62. In view of above discussion and findings, I pass the following order:



ORDER

(i) I order for confiscation of vessel MT Coral (IMO No. 8820119), valued at **Rs. 20,03,75,525/-** (Rupees Twenty Crores Three Lakhs Seventy Five Thousand Five Hundred and Twenty Five Only) seized under Seizure Memo dated 18.12.2021, under the provisions of Section 111(f) of the Customs Act, 1962. I offer an option for redemption fine under the provisions of Section 125(2) upon payment of fine of Rs. 25,00,000/-, which shall be in addition to any duty or charges payable. Since the noticee has already paid the same, vide Challan No.MISC/SBY/55/21-22 dtd. 13.01.2022, I order to appropriate the same.

(ii) I also impose the penalty of Rs. 15,00,000/- upon M/s. United Maritime Services LLC, UAE, Owner of the Vessel MT Coral (IMO No. 8820119) under Section 112(a)(i) of the Customs Act, 1962. Since, the noticee has paid the penalty of Rs.15,00,000/- vide Challan No.MISC/SBY/56/21-22 dtd. 13.01.2022, I order to appropriate the same.

63. This order is issued without prejudice to any other action that may be taken against the Noticee or any other person under the Customs Act, 1962 or any other law for time being in force.

Mr. K. Singh
(AMIT KUMAR SINGH)
Additional Commissioner

F. No. VIII/10-09/ADC/O&A/2021-22

Date: 30.04.2025

BY Speed Post A.D./E-mail:

To

1. M/s. United Maritime Services LLC,
Through Sh.Binod Kumar Singh
(Authorised Representative) of
M/s. United Maritime Services LLC,
1508, Sector B, Pocket-1,
Vasant Kunj
New Delhi – 110 070
2. Mr. Rajiv Kumar, Authorised Representative,
M/s. United Maritime Services LLC(UAE),
9B, Pocket B,SFS Flat, Mayur Vihar,
Phase-3, Delhi-110096

Copy to:

1. The Commissioner of Customs (Prev), Customs (Preventive), Jamnagar
2. The Superintendent (System), Customs (P), Hqrs. Jamnagar.
3. The Superintendent (Recovery), Customs (P), Hqrs. Jamnagar.
4. The Superintendent (RRA), Customs (P), Hqrs. Jamnagar.
5. Guard File

