

	सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62, Email-adj-mundra@gov.in	
A. File No.	:	GEN/ADJ/ADC/ 477 /2025-Adjn-O/o Pr. Commr- Cus-Mundra
B. Passed by	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
C. Noticee(s) / Party / Importer	:	M/s. PCM Agri Exports (IEC: CUEPM0337G)
D. DIN	:	20250271MO0000822167

SHOW CUASE NOTICE UNDER
(UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)

Whereas it appeared that: -

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that **M/s. PCM Agri Exports (IEC: CUEPM0337G)** (hereinafter also referred to as the "Importer") having address as '**Plot No. 16-18, Gokul Vihar Sedariya, Beawar, Ajmer-305901**' is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification *"Import Policy of Melon Seeds is 'Free' with effect from 01st May 2024 up to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import"*.

Examination, Search, Seizure and Statements:

2. Acting upon the intelligence, the 10 containers covered under the Bill of Entry No. 5571220 dated 12.09.2024 (**RUD No. 2**) filed by the importer M/s PCM Agri Exports at Mundra Custom House were tracked from the website of M/s Oceanic Star Line. and primarily it was noticed that there were major discrepancies between the details mentioned in BL of Lading No. OSLSBL956/24 for Bill of Entry No. 5571220 dated 12.09.2024 and the tracking details downloaded from aforementioned website i.e. Name of the vessel, Shipped on Board date, etc. Accordingly, the import consignment covered under Bill of Entry No. 5571220 dated 12.09.2024 filed by the importer M/s PCM Agri Exports lying at M/s Mundhra CFS, AP & SEZ, Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5571220 dated 12.09.2024 were examined by officers of DRI on 15.10.2024 and accordingly a panchnama dated 15.10.2024 (**RUD No. 3**) was drawn at M/s Mundhra CFS, AP & SEZ, Mundra, in respect of the same.

3. During the investigation, a search was conducted at the office Premise of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) having office situated at 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201' under Panchnama dated 12.09.2024 (**RUD No. 4**). During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to present investigation were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation. During the search, e-mail conversations were found in the e-mail address of the said delivery agent, in which it was explicitly stated that Bills of Lading were switched in some consignments, including Bill of Lading bearing no. OSLSBL956/24. The e-mail communications by Eastern Shipping Co. Ltd., Sudan, in the conversation related to manipulation/forging of BLs were also sent to Shri Bharat Himmatlal Parmar on his company e-mail brmgr@paramountsealink.com, being the branch manager of M/s Paramount Sea Links Pvt. Ltd. Further, from the documents resumed during the search, two different Bill of Lading OSLSBL95624 and OSLPZUMUN2993924 both dated 27.06.2024 showing different ship on Board date 25.06.2024 and 30.06.2024 respectively in respect of all 10 container nos. CLHU3726513, GATU0425262, GATU0480790, MOAU6703539, RRMU2830963, TCLU2472180, TDTU0702243, TEMU245597, TRLU3811652 and UETU2852040, were available. Further, it appeared that as per cargo manifest found during the said search proceedings, ship on board date was found to be 01.07.2024. Thus, it appeared that the Bills of Lading were switched to avail the benefit of the subject notification. Accordingly, since it appeared that the subject consignment covered under the Bill of Entry No. 5571220 dated 12.09.2024 was liable for confiscation under the provisions of Customs Act, 1962, the same was put under seizure vide Seizure Memo dated 04.11.2024 (**RUD No. 5**).

4. During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 and some documents were collected as given below:

4.1 Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line), having address as 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201', was recorded under Section 108 of the Customs Act, 1962 on 10.09.2024 (**RUD No. 6**) wherein he inter alia stated that he is working as Branch Manager of M/s Paramount Sea Links Pvt. Ltd. and M/s Oceanic Star Line is their principle and M/s Paramount Sea Links Pvt. Ltd. has been handling all shipping related activities in India i.e. Export and Import at Mundra Port since April, 2024 on behalf of M/s Oceanic Star Line; that 01 consignment of M/s PCM Agri Exports have been received under the Bill of Lading No. OSLSBL95624 dated 27.06.2024 in respect of Container Nos. CLHU3726513, GATU0425262, GATU0480790, MOAU6703539, RRMU2830963, TCLU2472180, TDTU0702243, TEMU245597, TRLU3811652 AND UETU2852040.

4.2 Statement of Shri Deepam Mangrola, son of Shri Prakash Chand Mangrola, Proprietor of M/s. PCM Agri Exports, 'Plot No. 16-18, Gokul Vihar Sedariya, Beawar, Ajmer-305901', was recorded under Section 108 of the Customs Act, 1962 on 16.10.2024 and 28.11.2024 (**RUD No. 7 Coll'y**) wherein he inter alia stated that in year April, 2023, he had started the proprietorship firm M/s PCM Agri Exports; that they process the watermelon seeds at their

factory premises and then they sell the processed seeds in domestic market only; that he looks after all the business related work of M/s PCM Agri Exports i.e. the work related to purchase and sales and import-export for M/s PCM Agri Exports. He submitted Invoice dated 25.06.2024, Packing list dated 25.06.2024, Bill of Lading No. OSLSPL95624 (Shipped on board 25.06.2024), COO, Phytosanitary certificate, Fumigation certificate etc. related to 10 Containers No. CLHU3726513, GATU0425262, GATU0480790, MOAU6703539, RRMU2830963, TCLU2472180, TDTU0702243, TEMU245597, TRLU3811652 and UETU2852040 related to Bill of Entry no. 5571220 dated 12.09.2024 which were supplied to him by his overseas supplier M/s Kakan Trading FZCO, Dubai. He also stated that he is aware know about Notification No. 05/2023 dated 05.04.2024 issued by DGFT that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of restricted. On being shown the two different Bill of Lading OSLSBL956/24 and OSLPZUMUN2993924 both dated 27.06.2024 showing different ship on Board date 25.06.2024 and 30.06.2024 respectively in respect of all 10 container nos. CLHU3726513, GATU0425262, GATU0480790, MOAU6703539, RRMU2830963, TCLU2472180, TDTU0702243, TEMU245597, TRLU3811652 and UETU2852040 which were resumed from the office of the M/s Paramount Sea Links Pvt. Ltd. (Delivery agent of M/s Oceanic Star Line), he stated that he had no idea about any tempered/manipulated documents and stated that it appears that exporter along with shipping line had malafide intention and have cheated him while making the deal with Shri K S Prakash, Owner of M/s Hakan Trading FZCO, Duabi (Broker of UAE), he had clearly told him to send the goods i.e. watermelon seeds only if ship on board is before 30th June, otherwise don't send them. On being shown cargo manifest of Switch BL No. OSLSBL95624 for the above said 10 containers, wherein BL date mentioned as 01.07.2024 and sailing dated of the vessel "Sunset X" is shown as 30.06.2024, he stated that he had no idea about any such tempered/manipulated documents/special arrangement and stated that it appears that exporter along with shipping line had malafide intention and have cheated him. During statement, he also provided payment particulars related to the said shipment. During the statement dated 28.11.2024, he was shown the Cargo manifest of Bill of Lading No. OSLSBL-959/24 dated 01.07.2024 (*pertaining to another importer, M/s SRSS Agro Pvt. Ltd.*), of M/s Oceanic Star Line, wherein sailing date of the vessel "Sunset X" was shown as 14.07.2024, while in the B/L No. OSLSBL-956/24, it was shown as 30.06.2024, and being asked to explain the same, he stated that he was not aware of the same. He, however, insisted that the said documents appeared to have been manipulated by the supplier in connivance with the shipping line.

4.3 Statement of Shri Manoj Kumar Manglani, authorized person of M/s Right Ship Agency, CHA Office No. 201, Sun Shine Arcade, Plot no. 40, Sector-8, Gandhidham, was recorded under Section 108 of the Customs Act, 1962 on 03.01.2025 (**RUD No. 8**) wherein he inter alia stated that he knew about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that before 30.06.2024, the import of watermelon seeds is free and after 30.06.2024 the import of watermelon seeds is Restricted. On being shown the two different Bill of Lading OSLSBL95624 and OSLPZUMUN2993924 both dated 27.06.2024 showing different ship on Board date 25.06.2024 and 30.06.2024 respectively in respect of all 10 container nos. CLHU3726513, GATU0425262, GATU0480790, MOAU6703539, RRMU2830963,

TCLU2472180, TDTU0702243, TEMU245597, TRLU3811652 and UETU2852040 which were resumed from the office of the M/s Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), he stated that he had no idea about any tempered/manipulated documents and stated that it appeared that someone had manipulated/forged the documents and had tried to show shipped on board date as before 30th June; and that if he had known in advance that the shipment was shipped on board after 30th June 2024, he would not have filed the Bill of Entry on behalf of the importer.

5. Evidences available on record, during the investigation:

5. Details of the evidences available on record during the investigation carried out by the DRI, is as given below:

Description of document	Details of the documents	Document date
Bill of Lading bearing no. OSLSBL-956/24 dated 27.06.2024	Original Bill of Lading (RUD-9)	27.06.2024
Bill of Lading No. OSLPZUMUN2993924 dated 27.06.2024	Switch Bill of Lading (RUD-10)	27.06.2024
Cargo manifest of Bill of Lading No. OSLSBL-959/24 dated 01.07.2024 (pertaining to another importer, M/s SRSS Agro Pvt. Ltd.)	Cargo Manifest for the vessel "Sunset X", which shows sailing date as 14.07.2024, the same vessel as Bill of lading No. OSLSBL-956/24 dated 27.06.2024 (RUD-11)	N/A (resumed during search at the address of the Delivery agent of Shipping Line)

5.2 Email conversation- during the search proceedings, carried out at the premises of M/s. Paramount Sealink Pvt. Ltd., e-mail conversations **(RUD-12)** between M/s Eastern Shipping Co. Ltd., Shipping Agent of M/s Oceanic Star Line in Sudan and M/s Paramount Sealink Pvt. Ltd., were found, which showed that B/Ls were switched in the subject consignments. Some of the relevant e-mails are as given below:

E-mail Date	Sender Name, Designation, Firm Name	Receivers Name and E-mail IDs	Relevant portion of e-mail text
14.07.2024	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, impdocs@paramountsealink.com Branch Manager, Paramount Sealink brmgr@paramountsealink.com	Dear Paramount (Mundra Team) Cc Ashraf // Jeddah T/S team Please find attached of Cargo Manifest, TDR and 6 DBL NO: OSLPZUMUN2889524 (10X20) OSLPZUMUN2992824 (6X20) OSLPZUMUN2993024 (7X20) OSLPZUMUN2993624 (20X20) OSLPZUMUN2993924 (10X20) OSLPZUMUN2993824 (1X40 HC) Remark Dear Paramount (Mundra Team) Please note I will send to you the final Cargo Manifest and 6 DBL ASAP , Please wait
21.07.2024	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, impdocs@paramountsealink.com Branch Manager, Paramount Sealink brmgr@paramountsealink.com	Dear Mohit//Paramount Mundra Team Kindly find final 6 Switch B/L and Cargo Manifest and please make sure to file your manifest with the same OSLBL-958/24 (10x20) OSLBL-957/24 (6x20) OSLBL-961/24 (7x20) OSLBL-958/24 (10x20) OSLBL-960/24 (20x20) OSLBL-956/24 (10x20) OSLBL-959/24 (1x40 HC)
22.07.2024	MOHIT KUMAR Paramount Sealink	Tagwa Badri' Executive, Eastern	Dear Ms. Tagwa, Kindly share TDR for the subject shipment,

	Pv.t Ltd., Gandhidham, impdocs@paramountsealink.com	Shipping Co. Ltd., tagwa@easternship.com	Kindly cross check again your previous BL and these BL container number, container number is same in both BLS so pls check and confirm which BL is Wright. Previous BL. OSLPZUMUN2889524 (10X20) OSLPZUMUN2992824 (6X20) OSLPZUMUN2993024 (7X20) OSLPZUMUN2993624 (20X20) OSLPZUMUN2993924 (10X20) OSLPZUMUN2993824 (1X40 HC)
24.07.2024	MOHIT KUMAR Paramount Sealink Pv.t Ltd., Gandhidham, impdocs@paramountsealink.com	Tagwa Badri' Executive, Eastern Shipping Co. Ltd., tagwa@easternship.com	Dear Tagwa, Kindly confirm which BL is wright kindly confirm urgently otherwise we will not be responsible for any wrong manifestation.

6. Brief of investigation conducted and liability of imported goods for confiscation:

6.1 investigation conducted by DRI revealed that the containers covered under Bill of Entry No. 5571220 dated 12.09.2024, were shipped beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. E-mail conversations were found in the e-mail address of the said delivery agent, in which it was explicitly stated that Bills of Lading were switched in some consignments, including Bill of Lading bearing no. OLSL956/24. Further, from the documents resumed during the search, two different Bill of Lading OLSL95624 and OSLPZUMUN2993924 both dated 27.06.2024 showing different ship on Board date 25.06.2024 and 30.06.2024 respectively in respect of all 10 container nos. CLHU3726513, GATU0425262, GATU0480790, MOAU6703539, RRMU2830963, TCLU2472180, TDTU0702243, TEMU245597, TRLU3811652 and UETU2852040, were available. Thus, it appeared that the Bills of Lading were switched to avail the benefit of the subject notification. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicated that the importer, in collusion with representatives of Paramount Sea Links Pvt. Ltd. (***Delivery agent of M/s Oceanic Star Line***), orchestrated the falsification of relevant dates on the Bill of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. From the investigation carried out, it is evident that Shri Bharat Parmar, as a branch Manager, was kept fully informed of all communications, as Shri Tagwa Badri, the marketing executive at M/s Eastern Shipping Co. Ltd., Sudan, had sent him the forged documents with e-mail. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

6.2 The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board

before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s. PCM Agri Exports (IEC: CUEPM0337G), Plot No. 16-18, Gokul Vihar Sedariya, Beawar, Ajmer-305901, illegally imported Watermelon Seeds under Bill of Entry No. 5571220 dated 12.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 30th July 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30th June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5571220 dated 12.09.2024 having total quantity **156.237** MTs and declared assessable value of **Rs. 2,61,56,807/-** imported by M/s. PCM Agri Exports are liable for confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

7. Roles of persons/firms involved:

7.1 Role of the importer M/s PCM Agri Exports (Proprietor: Shri Deepam Mangrola):

Shri Deepam Mangrola is Proprietor of M/s. PCM Agri Exports and being importer, he was well aware of the Import policy and Notification. M/s. PCM Agri Exports had imported watermelon seeds covered under Bill of Entry No. 5571220 dated 12.09.2024 in by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. The total quantity of the said goods covered under the subject Bill of entry is **156.237 MTs** having declared Assessable value of **Rs. 2,61,56,807/-**. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

7.2 Role of M/s Paramount Sea Links Pvt. Ltd. (Delivery agent of M/s Oceanic Star Line)

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s. Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), deliberately colluded with representatives of M/s Oceanic Star Line and the supplier located in Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of

established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s. Paramount Sea Links Pvt. Ltd make them liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962.

7.3 Role of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd.:

Shri Bharat Himmatlal Parmar, as the Branch Manager of M/s Paramount Sealinks Pvt. Ltd., a container line agent, was well-versed in the Import policy and Notifications. In his statement, Shri Parmar admitted to overseeing all operations of M/s Paramount Sealinks Pvt. Ltd., including documentation related to import-export activities as a container line agent. The facts and evidence gathered during the investigation, including the Bill of Lading and email correspondences, provide clear and compelling proof that M/s Paramount Sealinks Pvt. Ltd., acting on behalf of M/s Ocean Star Line, deliberately colluded with representatives from M/s Ocean Star Line and Mr. Tagva Badri, Marketing Executive of Eastern Shipping Co. Ltd., Sudan, to manipulate the dates on the Bill of Lading (B/L). This deliberate manipulation aimed to facilitate the clearance of restricted cargo, in direct violation of established regulations governing the shipping and clearance of goods in India. During the investigation, it is clear that Shri Bharat Parmar, as the branch manager, was kept fully informed of all communications, as Shri Tagva Badri, the Marketing Executive at Eastern Shipping Co. Ltd., sent him the forged documents via email. These actions demonstrate a blatant disregard for regulatory compliance and a clear intent to mislead the authorities. The deliberate acts and omissions by Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd., make him liable for penalties under **Section 112(b)** of the Customs Act, 1962.

8. Relevant Legal provisions :

8.1. Import of Watermelon seeds falling under HS Code 12077090 was made from "Free" to "Restricted" for vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry under Section 3 and Section 5 of the FT(D&R) Act, 1992 read with Paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023 as amended from time to time. The Import of watermelon seeds is subject to Policy condition No. 4 of Chapter 12 of the ITC (HS) Classification.

8.2 Whereas vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, it has been envisaged that "Import Policy of Melon Seeds is 'Free' with effect from 01st May 2024 up to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". As a corollary, all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024.

8.3 The other relevant policy provisions pertaining to the import of watermelon seeds along with relevant penalty provisions of the Customs Act, 1962 are as follows:

8.3.1 FTDR Act, 1992 :

Section 3 of the FTDR Act, 1992: Powers to make provisions relating to imports and exports—

(1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.

(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods.

(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.

Section 5 of the FTDR Act, 1992: Foreign Trade Policy—

The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:

Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

8.3.2 Foreign Trade Policy, 2023 :

Para 1.02: Amendment to FTP

Central Government, in exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992, as amended from time to time, reserves the right to make any amendment to the FTP, by means of notification, in public interest.

Para 2.01: Policy regarding import /Exports of goods

(a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. The list of 'Prohibited', 'Restricted', and STE items can be viewed under 'Regulatory Updates' at <https://dgft.gov.in>

(b) Further, there are some items which are 'Free' for import/export, but subject to conditions stipulated in other Acts or in law for the time being in force.

8.3.3 Relevant Sections of the Customs Act, 1962 :

SECTION 112 of the Customs Acts. Penalty for improper importation of goods, etc.- Any person, -

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

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

shall be liable, -

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

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

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

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty 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 114AA. Penalty for use of false and incorrect material. - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

9. Now therefore, in the light of the aforesaid facts, **M/s. PCM Agri Exports, Plot No. 16-18, Gokul Vihar Sedariya, Beawar, Ajmer-305901** is hereby called upon to show cause in writing to the **Additional Commissioner of Customs, Customs House, Mundra** having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

(a) The imported goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5571220 dated 12.09.2024 having total quantity **156.237 MTs** and declared Assessable value of **Rs. 2,61,56,807/-**

should not be confiscated under Section 111 (d),111(m) and 111(o) of Customs Act, 1962.

(b) Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed upon them.

10. M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) having office situated at 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201, is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on M/s Paramount Sealink Pvt. Ltd. under Section 112(b) & 114AA of the Customs Act, 1962.

11. Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) having office situated at 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201 is hereby , called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under **Section 112(b)** of the Customs Act, 1962.

12. The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing.

13. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

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

15. The documents as listed at **Annexure-R** are relied upon and are enclosed with this show cause notice.

(Amit Kumar Mishra)
Additional Commissioner,
Custom House, Mundra.

F.No.: GEN/ADJ/ADC/ 477 /2025-Adjn-O/o Pr. Commr- Cus-Mundra

DIN: 20250271MO0000822167

To,

- (1) M/s. PCM Agri Exports,**
Plot No. 16-18, Gokul Vihar
Sedariya, Beawar, Ajmer-305901

- (2) M/s Paramount Sealink Pvt. Ltd.**
(Delivery Agent working in India
on behalf of M/s Oceanic Star Line),
Suite 20, 2nd Floor, Avishkar Complex,
Ward-12/B, Plot No. 204,
Gandhidham (Kutch) – 370201

- (3) Shri Bharat Himmatlal Parmar,**
Branch Manager of
M/s Paramount Sealink Pvt. Ltd.,
Suite 20, 2nd Floor, Avishkar Complex,
Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 370201Sector-8,
Gandhidham (Kutch) – 370201

Copy to:

1. The Deputy Director, Directorate of Revenue Intelligence, Ghandidham.
2. The Assistant Commissioner, EDI, Customs Mundra **(For uploading on Mundra Customs Website)**
3. Guard File.

Annexure- R	
RUD in respect of M/s. PCM Agri Exports (IEC: CUEPM0337G)	
RUD No.	Description of Documents
1	Notification No. 05/2023 dated 5 th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry
2	Bill of Entry No. 5571220 dated 12.09.2024 filed by the importer M/s PCM Agri Exports at Mundra Custom House
3	Panchnama dated 15.10.2024 drawn at M/s Mundhra CFS, AP & SEZ, Mundra
4	Panchnama dated 17.09.2024 for search conducted at the office premise of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line)
5	Seizure Memo dated 04.11.2024
6	Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line), recorded on 10.09.2024
7	Statements of Shri Deepam Mangrola, Proprietor of M/s. PCM Agri Exports, recorded on 16.10.2024 and 28.11.2024
8	Statement of Shri Manoj Kumar Manglani, authorized person of M/s Right Ship Agency, recorded on 03.01.2025
9	Bill of Lading bearing no. OSLSBL-956/24 dated 27.06.2024
10	Bill of Lading No. OSLPZUMUN2993924 dated 27.06.2024
11	Cargo manifest of Bill of Lading No. OSLSBL-959/24 dated 01.07.2024 (pertaining to another importer, M/s SRSS Agro Pvt. Ltd.)
12	E-mail conversations between M/s Eastern Shipping Co. Ltd., Shipping Agent of M/s Oceanic Star Line in Sudan and M/s Paramount Sealink Pvt. Ltd.