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F. No. GEN/ADJ/ADC/132/2026-Adjn-O/o Commr-Cus-Kandla

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

BRIEF FACTS OF THE CASE:

Intelligence received by Directorate of Revenue Intelligence, Gandhidham (hereinafter also referred as '**DRI**') indicated that M/s Exim Warehousing, KASEZ, Gandhidham (hereinafter also referred as '**the importer**' or '**M/s Exim**') is indulged in practice of mis-declaration respect of imported goods. Further, specific intelligence received indicated that three 40 feet container No. GESU6502510, CAIU8064718 and REGU5073857 carrying Betel Nut imported under Bill of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 from Yangon, Myanmar to Mundra, India are likely to be mis-declared with respect to classification. In the bills of lading, the goods were declared as Unflavored Supari (Betel Nut Products) classified under CTH 21069030, however the intelligence suggested that the subject goods are Areca Nuts and correctly classifiable under CTH 080280. Hence, it is suspected that the goods are mis-classified to avoid applicable Tariff value on import of Areca Nuts.

2. As per the intelligence M/s Exim Warehousing is a partnership firm and there are two partners (i) Shri Ajay Atmaram Godara, (ii) Shri Sanjay Swarm Singla. Shri Ajay Godara is the main person behind the fraud and he is looking after and handling all the work related to imports and clearance in the SEZ entity M/s Exim Warehousing. Further, as per the intelligence, they also have formed a company based at Dubai namely M/s Maxx Intl. General Trading LLC situated at Dubai Municipality Building, Muraqat Street, Room No-204, 2nd Floor, Dubai, U.A.E. and all the dealings related to imports are being done through this firm to India, by way of mis-declaration with respect of country of origin, descriptions and value to evade the Custom Duties.

3. The details mentioned in Bills of Lading is as follows: -

TABLE-A

S.No	BL No. & date	Item Description	Shipper Name	Consignee
1	YGNCB2000383602/23.12.2020	Unflavoured Supari (Betel Nut Products) weight=27.04 Mts H.S. Code-21069030	Tet Tun Khaing Family Co. Ltd, Myanmar	Exim Warehousing, Shed No-400, GF & Ist Floor, KASEZ, Gujarat, IEC:3710001609
2	YGNCB2000383601/23.12.2020	Unflavoured Supari (Betel Nut Products) weight=27.04 Mts H.S. Code-21069030	Tet Tun Khaing Family Co. Ltd, Myanmar	Exim Warehousing, Shed No-400, GF & Ist Floor, KASEZ, Gujarat, IEC:3710001609
3	YGNCB20003836/23.12.2020	Unflavoured Supari (Betel Nut Products) weight=27.04 Mts H.S. Code-21069030	Tet Tun Khaing Family Co. Ltd, Myanmar	Exim Warehousing, Shed No-400, GF & Ist Floor, KASEZ, Gujarat, IEC:3710001609

4. As per Customs Tariff the Betel Nut powder known as Supari (under heading food preparation not elsewhere included) are covered under CTH 21069030, whereas CTH 080280 covers Areca Nuts dried (whole, split, Ground, others). The import of Areca Nuts, classifiable under CTH 080280 is subject to condition that the CIF value should be Rs.251/-& above per Kg. Also, as per the notification no. 13/2021-Custom (N.T.) dated 02/02/2021, the tariff value of the Arecanuts classifiable under CTH 080280 is USD 3695 per metric tonne i.e. Rs 272.87 per Kg (1USD=Rs.73.85 as per notification no. 05/2021-Customs (N.T.) dated

21.01.2021).

5. Acting upon the intelligence the containers bearing no. GESU6502510, CAIU8064718 and REGU5073857 imported by M/s Exim covered under the said Bills of Lading were put on hold vide letter dated 22.01.2021 (**RUD-01**) addressed to the Deputy Commissioner of Customs, KASEZ.

6. Further, a letter dated 08.02.2021 was issued to the Deputy Commissioner of Customs, KASEZ, Gandhidham requesting to provide the copy of the Bills Of Entry and related documents with respect to Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 and provide the details of all the import and export made by M/s. Exim Warehousing, KASEZ, Gandhidham. The Deputy Commissioner of Customs , KASEZ vide email dated 09.02.2021 (**RUD-02**) provided the copies of the Bills Of Entry and related documents with respect to Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 in respect of M/s. Exim Warehousing, KASEZ.

7. Further it was gathered during investigation that M/s Exim Warehousing (IEC:3710001609) was having head Office at D-243, Anupam Gardens, Neb Sarai, New Delhi-110068 and having branch office at Shed No-400, First Floor and Second Floor, Sector-II, KASEZ, Gandhidham.

8. The officers of DRI conducted examination of the goods imported under following Bills of entry for home consumption (**mentioned in Table-B below**) filled by M/s Exim Warehousing at their premises i.e. Shed No-400, Ground & First Floor, KASEZ, Gandhidham under Panchnama dated 13.02.2021 (**RUD-03**). M/s Exim Warehousing had filled the bills of entry by changing the classification CTH 21069030 mentioned in Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 to CTH 08028020 in the Bills of Entry all dated 03.02.2021. The examination was conducted in presence of Customs PO, KASEZ Customs, Authorised Representative of M/s. Exim Warehousing, KASEZ. During the examination, split Areca Nut was found stuffed in Jute bags. The details of the Bills of Entry filed are as under:

TABLE-B

S. No.	Bill of entry No.	SEZ entry	Container No./Bill No	Client	Item Description
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No	& date				
1	1001691/ 03.02.2021	M/s Exim Warehousing. IEC- 3710001609	CAIU8064718/YGN CB2000383601 dated 23.12.2020	M/s Maxx International General Trading L.L.C., Dubai , UAE	Unflavoured Supari Betel Nut Products (08028020), 27.04 Mts
2	1001692/ 03.02.2021	M/s Exim Warehousing IEC- 3710001609	GESU6502510/ YGN CB2000383602 dated 23.12.2020	M/s Maxx International Trading L.L.C. Dubai , UAE	Unflavoured Supari Betel Nut Products (08028020), 27.04 Mts
3	1001693/ 03.02.2021	M/s Exim Warehousing IEC- 3710001609	REGU5073857/ YGN CB2000383602 dated 23.12.2020	M/s Maxx International General Trading L.L.C. Dubai , UAE	Unflavoured Supari Betel Nut Products (08028020), 27.04 Mts

9. The officers of DRI conducted examination of other goods in the premises of M/s Exim Warehousing in presence of Customs PO, KASEZ Customs, Authorised Representative of M/s. Exim Warehousing, KASEZ which were declared as Dry dates, under Panchanama dated 19.02.2021 **(RUD-04)** drawn at premises of M/s Exim Warehousing, Shed No-400, CIB Special Type, Ground and First Floor, Sector-II, Kandla Special Economic Zone. Upon examination, 560 Jute bags each filled with Dry Dates were found in each container. The details of goods declared in the Bill of entry is as follows:

TABLE-C

S.No	Bill of entry No & date	Description of goods	Quantity of goods	Container No.	Seal No.
1	1001173/25.01.2021	Dry Dates (08041030) traded goods	28 Mts	MSKU9659186	AE3788919
2	1001174/25.01.2021	Dry Dates (08041030) traded goods	28 Mts	MRKU2311303	AE3768722
3	1001175/25.01.2021	Dry Dates (08041030)	28 Mts	MRKU4258424	AE3769539

		traded goods		
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10. M/s Exim warehousing vide letter dated 17.02.2021, 26.02.2021 and 08.03.2021 (**RUD-05**) requested to allow DTA/clearance/export/import from their unit at Shed No. 400, Ground Floor and First Floor, Sector-II, KASEZ, Gandhidam stating that the goods stored at their warehouse are perishable in nature, which needs a proper maintained temperature and due to rising temperature the goods are likely to be spoiled. In response to the importer letter, DRI vide letter dated 11.03.2021 (**RUD-06**) the Deputy Commissioner of Customs, KASEZ, Gandhidham was informed to permit the clearance of the goods kept on hold as per letter dated 08.02.2021 issued by the Directorate of Revenue Intelligence, Gandhidham under provisional assessment by obtaining necessary security/bond cum legal undertaking as applicable and deemed proper.

11. M/s. Sea Trade Shipping (India) Pvt. Ltd. vide their letter dated 25.03.2021 (**RUD-07 colly**) stated that they are sub agents appointed by their Principal M/s. RCL (India) Pvt. Ltd. who are the agents of principal M/s. RCL Feeder Pte. Ltd., Singapore in India. Vide the same letter M/s. Sea Trade Shipping (India) Pvt. Ltd. informed that the shipments concerning B/L No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 were placed for booking by a Freight Forwarder, M/s. Helio International Co. Ltd. around 25.11.2020 and RCL did not communicate with the concerned shipper directly. Further M/s. Sea Trade Shipping (India) Pvt. Ltd. vide their above letter informed that after the shipments were shipped/loaded on around 23.12.2020, the Freight Forwarder requested for transit shipping clause-“GOODS IN TRANSIT TO KANDLA SPECIAL ECONOMIC ZONE” be reflected on the Bills of Lading and the request was eventually denied as RCL did not service to Kandla and carriage is only upto Mundra, India.

12.1 M/s. Sea Trade Shipping (India) Private Limited vide their letter dated 17.09.2021 (**RUD-07 colly**) of Shri. Jagdish Doriya informed the office that the Load port Agent was approached from M/s. Helio International Company Limited in case of import of consignment covered under the Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 and change the commodity name to ‘Unflavoured Supari (Betel Nut Products)’ instead of Areca nuts

(Betel Nuts Cutting) on the Bills of Lading.

12.2 Further, M/s. Sea Trade Shipping (India) Private Limited vide their letter dated 06.06.2023 (**RUD-07 colly**) provided the copies of the communication held between the Load port agent, M/s. RCL (Myanmar) Company Limited and the freight forwarder M/s. Helio International Company Limited, Myanmar wherein it is observed that the Freight forwarder M/s. Helio International Company, Myanmar had requested the M/s.RCL (Myanmar) Company Limited, Myanmar to amend the Bills of lading No. YGNCB2000383601, YGNCB20003836 and YGNCB2000383602 with the request to delete the HS code and change the commodity name to “Unflavoured Supari Betel Nut Products” instead of Areca Nuts (Betel Nuts Cutting).

Searches and Examination

13. During the investigation, searches were conducted at the premises of various buyers and CHA of the M/s. Exim Warehousing ,KASEZ , along with searches at the office of the importer at KASEZ and New Delhi under proper panchnama (**RUD-08,09,10,11,12,13**). During the search proceedings documents relevant to the ongoing investigation were resumed. Also, the premises which couldn't be located by the officers, accordingly visit note was prepared (**RUD-14,15,16**).

14. Further, as per the documents provided to the DRI by the KASEZ, Gandhidham along with the letter dated 02.11.2023 of the Specified Officer, KASEZ Gandhidham, it has been noticed that the subject goods covered under the Bills of Entry 1001691, 1001692 and 1001693 all dated 03.02.2021 have been exported to UAE by the shipping bill no. 4004851 dated 24.03.2021 with the description as “Unflavoured Supari (Areca nuts Products)” classified under CTH 08028020.

Summons and Statements

15. Further Summons dated 12.08.2021 were issued in connection to the Investigation regarding mis declaration of Import of goods by M/s. Exim to the following namely:

1. Shri Javed Ashraf, Partner of M/s. Exim Warehousing, KASEZ.
2. Shri. ImtiyazAlam, Partner of M/s. Exim Warehousing, KASEZ.
3. Shri Ganesh Naidu, Director of M/s. Cross Trade Link Pvt.Ltd., Gandhidham.

4. Shri. Sanjay Singla, Ex-Partner of M/s. Exim Warehousing, KASEZ.

5. Shri. Ajay Godara, Ex- Partner of M/s. Exim Warehousing, KASEZ.

16. In response to the Summons dated 12.08.2021, Shri Ganesh Naidu appeared before Senior Intelligence Officer, DRI Gandhidham to tender his voluntary statement dated 31.08.2021 (**RUD-17**) under provisions of section 108 of Customs Act 1962. During his statement Shri Ganesh Naidu interalia stated as follows:

- That he is the Director in M/s. Cross Trade Link Pvt.Ltd., Gandhidham which is engaged in transportation and preparing/filing documents in relation to clearance of consignments from Customs on behalf of KASEZ units and he is the authorized signatory in signing/filing documents on behalf of KASEZ Unit M/s. Exim Warehousing.
- That his company files documents relating to M/s. Exim Warehousing, KASEZ for clearance of consignments from customs. He and his company is filing the documents for clearance of consignments from customs KASEZ as self/private entity to assist the firm for which they are receiving Rs. 5000/- per container from M/s. Exim Warehousing. And they are raising bills for the services rendered by him/his company M/s. Cross Trade Link Pvt. Ltd. (CTLPL) having GST No. 24AADCC5698L1Z6.
- That he has not yet passed any exam relating to CHA/Customs Broker and he or his company CTLPL do not possess any license under CBLR and they are filing documents relating to M/s. Exim Warehousing for assisting the units as self/private entity in clearance of consignments from customs.
- That in year 2016, he approached Shri Ajay Godara who was owning a warehouse in KASEZ in the name of M/s. Exim Warehousing and Shri, Ajay Godara gave him work to prepare documents and filing with customs department on behalf of M/s. Exim Warehousing, KASEZ.
- That Shri. Ajay Godara and Shri. Sanjay Singla were partners in M/s. Exim Warehousing till 27.07.2020 and 07.07.2020 respectively, after these dates, the partnership of said persons was dissolved and Shri Javed Ashraf and Shri. Imtiyaj Alam became partners in M/s. Exim Warehousing. Shri Ganesh Naidu further stated that Shri Javed Ashraf contacts him for day to day work related to M/s. Exim Warehousing, KASEZ.

- That no approval of checklist was taken by him or his company (CTLPL) from M/s. Exim Warehousing before filing Warehouse & DTA Bills of Entry and his company prepared the documentation as per telephonic directions of M/s. Exim Warehousing or the documents provided by M/s. Exim Warehousing.
- That the procedure adopted by him/his company for documentation purpose is as follows. On receiving the information/details/directions from the SEZ units regarding arrival/import of consignment at gateway port, i.e. Mundra port, his company (CTLPL) files warehouse bill of entry on SEZ online portal and upon assessment of the cargo, the transit permit (TP) is generated online at the gateway port Mundra and accordingly the goods are brought to KASEZ Customs and accordingly, when the officers grant permission for warehousing, the cargo is then warehoused at the respective unit. Subsequently, as and when the units direct them to prepare DTA Bill of entry for clearance of goods from warehouse to DTA, they repeat the similar procedure of filing online DTA Bill of Entry on the basis of details/documents provided by the unit and after assessment is done and the applicable customs duty is paid, examination report finalised and if everything is in order then Out of charge is obtained for the cargo from customs and the goods are cleared with physical copy of Bill of Entry and Gate Pass. Similarly, for export, shipping Bill are prepared by them on the basis of details/documents provided to them by M/s. Exim Warehousing.
- That he/his company was directed by Shri Javed Ashraf, Partner of M/s. Exim Warehousing to mention CTH 08028020 in the warehousing Bills of entry and he/his company had filed Shipping Bills declaring CTH 08028020 as per directions received from Shri Javed Ashraf for re-exporting the same consignment. Shri. Ganesh Naidu further stated that he is not aware as to why the CTH was declared as 21069030 in the import Bills of Lading YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 in respect of M/s. Exim Warehousing, KASEZ.
- That he or his company (CTLPL) have never contacted/discussed with any representative of M/s. Maxx International General Trading LLC, Dubai UAE, nor he was aware about the owners /controllers of the said company. Shri. Ganesh Naidu further stated that he is not aware as to whether M/s. Maxx. International General Trading LLC have any office/establishment in India.

- That the unit price in the DTA bills of entry in case of goods cleared from the KASEZ warehouse of M/s. Exim Warehousing is entered by him/his company as per the directions of his clients.
- That he had not noticed any consignment exported from/originated in Pakistan being imported/warehoused in the warehouse of M/s. Exim Warehousing from the period 16.02.2019 to 31.03.2021.
- That he was maintaining the records pertaining to M/s. Magneti Exports, one of the DTA Buyers of goods cleared from warehouse of M/s. Exim Warehousing and he had not noticed any consignment supplied by M/s. Keshav Kirpa Commission Shop, Pakistan to M/s. Mirdef Shipping & Cargo, UAE and subsequently exported to India and warehoused in warehouse of M/s. Exim Warehousing and subsequently cleared to DTA.

17. A summons dated 17.08.2021 was issued to the Authorised Representative of M/s. RCL Feeder Pte.Ltd. in response to which Shri. Jagdish Thakorbhai Doriya, Manager Sales, M/s. Seatrade Shipping (India) Pvt. Ltd. Ridhi Sidhi Arcade, Office No. 202 and 204, Opp. Hotel Shiv Grand, Gandhidham had appeared for tendering his voluntary statement dated 13.09.2021 (**RUD-18**) under provisions of Section 108 of the Customs Act, 1962. During his statement Shri Jagdish Thakorbhai Doriya inter alia stated as follows:

- That his company M/s. Seatrade Shipping (India) Pvt. Ltd. is a group company of Samasara Group and is engaged in the shipping line business as sub-agent of M/s. RCL Agencies (India) Pvt. Ltd.. That their principal company is M/s. RCL Feeder Pte Limited, Singapore and M/s. Seatrade Shipping (India)Pvt. Ltd. was established in the year 2002 and Shri Pankaj Mehrotra is Managing Director with Shri Mukesh Oza, Capt. G.K. Srkari and Mr.Manu Nagpal as others Directors in the Company. That he had joined M/s. Seatrade Shipping (India) Pvt. Ltd as Manager (Sales) in the year 2010 and presently he was working as Manager (Sales) in the company.
- That one consignment of goods declared as footwears from Ningbo, China covered under Bill of Lading No. NGBCN18021770 dated 05.08.2018 in the year 2018 and three consignments from Yangon, Mayanmar covered under Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 having declared description of goods as Unflavoured Supari (Betel nut products) with HS Code 21069030 in respect of M/s. Exim

Warehousing, KASEZ were dealt with by his company.

- That in regard to import to India from overseas, their overseas associate/agent/principal prepare Bill of Lading and they receive the Bill of Lading through system, on the basis of which they prepare and file IGM. The original Bill of Lading and other related documents such as Invoice, Packing List, Certificate of origin, Check list etc. are received in hard copy from the consignee on the basis of which they issue the Delivery Orders to the importer or their appointed Custom Broker.
- That their overseas agent, i.e., M/s. RCL Myanmar had booked the consignments covered under Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 for export to India and M/s. Helio International Co. Ltd. had placed the orders for booking of vessels in respect of aforementioned consignments.
- That the amendments/striken off words in respect of commodity shown as “Betel Nut” but duly striken off and Betel Nut Cutting” mentioned with the remark ‘amendment’ were already appearing in letter/order ref No. FFD/4/BK140010 dated 25.10.2020 of M/s. Helio International Co. Ltd., before submitting the same to their overseas agent and Mr. Kyi Phyu of M/s. Helio International Co. Ltd. had placed the said order.
- That Ms. Htet Yee Win, Yagoon agent had prepared the Bills of Lading with the description of goods as ‘Unflavoured Supari (Betel Nut Product)’ whereas in the letter/order ref No. FFD/4/BK140010 dated 25.10.2020 of M/s. Helio International Co. Ltd. the description of commodity was shown as ‘Betel nut Cutting’ and he does not know the reason for changing/manipulation done in the description of the commodity done in the Bills of Lading.
- That Shri Ganesh Naidu, Authorised Signatory of M/s. Exim Warehousing, KASEZ had approached them on behalf of M/s. Exim Warehousing in relation to submission/collection of documents for the delivery of the goods.

18 . During the investigation proceedings of the case, summons were issued to following persons /firms. The compliance with respect to these summons is as follows:

TABLE-D

S.No.	Name of the	Summons	Date on	Response/Compliance
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	Person/firm	dated	which person required to appear as per Summon	to Summon
1.	Shri. Ganesh Naidu	01.03.2021	02.03.2021	Did Not Appear
		12.03.2021	22.03.2021	Did Not Appear
		12.08.2021	31.08.2021	Appeared to tender statement dated 31.08.2021
2.	Shri. Ajay Godara	01.03.2021	09.03.2021	Did Not Appear
		12.03.2021	31.03.2021	Did Not Appear
		12.08.2021	06.09.2021	Did Not Appear
3.	Shri. Javed Ashraf	01.03.2021	04.03.2021	Did Not Appear
		12.03.2021	26.03.2021	Did Not Appear
		12.08.2021	02.09.2021	Did Not Appear
		16.05.2023	26.05.2023	Did Not Appear
4.	Shri. Imtiyaz Alam	01.03.2021	05.03.2021	Did Not Appear
		12.03.2021	30.03.2021	Did Not Appear
		12.08.2021	03.09.2021	Did Not Appear
		16.05.2023	26.05.2023	Did Not appear
5.	Shri. Sanjay Singla	01.03.2021	08.03.2021	Did Not Appear
		12.03.2021	25.03.2021	Did Not Appear
		12.08.2021	01.09.2021	Did Not Appear
6.	The Authorised Representative of M/s. RCL Feeder Pte. Ltd.	12.03.2021	31.03.2021	Did Not Appear
		17.08.2021	10.09.2021	Appeared to tender statement on 13.09.2021
		17.05.2023	27.05.2023	Shri. Nipesh Maheswari, Asst. Manager- Docs appeared on 27.05.2023

Findings of the Investigation:

19. M/s Exim Warehousing, Shed No-400, First Floor and Second Floor, Sector-II, KASEZ, Gandhidhamhad imported goods in three 40 feet containers having container no. GESU6502510, CAIU8064718 and REGU5073857 declared to contain “Unflavoured Supari (Betel Nut Products) under **H.S. Code- 21069030**” under Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020. Further, during examination it was found that the goods were actually Split Areca Nuts falling under CTH 080280. Hence, it appears that the goods were mis-classified to avoid applicable Tariff value on import of Areca Nuts.

20. Acting upon the intelligence, the DRI had initiated an investigation in the matter and had subsequently put all the subject three containers on **hold on 22.01.2021**. Further, the examination of the subject three containers was conducted under Panchnama dated 13.02.2021 at the premises of M/s. Exim Warehousing Shed No.400, Ground Floor and First Floor, KASEZ, Gandhidham under which it was found that the subject goods under Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 were **split Areca Nut** and hence were mis-declared and wrongly classified in the Bills of Lading.

21. Further, after the hold of DRI dated 22.01.2021, M/s. Exim Warehousing, KASEZ had filed the Bills of Entry for the subject goods with the details as under:

TABLE-E

S. No.	Bill of Entry No. & date	SEZ entity	Container No./BL No	Client	Item Description
1	1001691/03.02.2021	M/s Exim Warehousing. IEC- 3710001609	CAIU8064718/YGNCB2000383601 dated 23.12.2020	M/s Maxx International General Trading L.L.C., Dubai , UAE	Unflavoured Supari Betel Nut Products (08028020), 27.04 Mts
2	1001692/03.02.2021	M/s Exim Warehousing IEC- 3710001609	GESU6502510/YGNCB20003836 dated 23.12.2020	M/s Maxx International General Trading L.L.C. Dubai , UAE	Unflavored Supari Betel Nut Products (08028020), 27.04 Mts

3	1001693 /03.02.2 021	M/s Exim War ehousing IEC- 3710001 609	REGU5073857/ Y GNCB2000383602 dated 23.12.2020	M/s Maxx Internatio nal General Trading L.L.C. Dubai , UAE	Unflavored Supari Bete l Nut Products (0802 8020), 27.04 Mts
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From the above, it is observed that only after the hold of the subject goods by DRI, M/s. Exim has amended the classification of the goods from CTH 21069030 mentioned in Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 to CTH 08028020 in the Bills of Entry all dated 03.02.2021.

22. Further, M/s. Sea Trade Shipping (India) Private Limited vide their letter dated 17.09.2021 of Shri. Jagdish Doriya informed that the Load port Agent was approached from M/s. Helio International Company Limited in case of import of consignment covered under the Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 and change the commodity name to 'Unflavoured Supari (Betel Nut Products)' instead of Areca nuts (Betel Nuts Cutting) on the Bills of Lading. Moreover, M/s. Sea Trade Shipping (India) Private Limited vide their letter dated 06.06.2023 provided the copies of the communication held between the Load port agent, M/s.RCL (Myanmar) Company Limited and the freight forwarder M/s. Helio International Company Limited, Myanmar wherein the Freight forwarder M/s. Helio International Company, Myanmar had requested the M/s. RCL (Myanmar) Company Limited, Myanmar to amend the Bills of lading No. YGNCB2000383601, YGNCB20003836 and YGNCB2000383602 with the request to delete the HS code and change the commodity name "Unflavoured Supari Betel Nut Products" instead of Areca Nuts(Betel Nuts Cutting). Hence, it appears that there is a deliberate mis-declaration in the Bills of Lading pertaining to these consignments.

23. Betel nut product known as "Supari" is mentioned in Subheading 21069030. However, Heading 2106 covers food preparations not specified or included elsewhere. Those food preparations not specified or included elsewhere in the tariff being preparations for human consumption are to be classified under this heading. Therefore, it appears that it is a residuary entry in respect of edible food preparations. As a result, edible preparations shall be classified under this entry only if the same is not

classifiable under any of the other specific entries for edible preparations. As the goods under consideration are already included in Heading 080280 of the Customs Tariff Act, 1975, they stand excluded from the scope of Chapter 21. From the above it appears that Areca Nuts - whole as well as cut - merit classification under Heading 0802 80 of the First Schedule of the Customs Tariff Act, 1975.

Valuation and Liability of the goods for confiscation covered under the said Bills of Lading No.YGNCB20003836,YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 and Bills of Entry No. 1001691,1001692 and 1001693 all dated 03.02.2021

24.1 While filing the Bills Of Entry for the goods covered under Bills of Lading No.YGNCB20003836 ,YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020, the importer amended the CTH from 21069030 to 08028020 in the Bills of Entry 1001691,1001692 and 1001693 all dated 03.02.2021. The value as declared by the importer for the subject goods is as below:

TABLE-F

S. No.	Bill of Entry No. & date	SEZ Entry No.	Container No./BL No	Client	Item Description	Assessable value as declared in the Bill Of Entry (Rs.)	Tariff Value as no tification no. 13/2021-Custom (N.T.) dated 02/02/2021 (Rs.)
1	1001691/03.02.2021	M/s Exim Warehousing.	CAIU8064718/YGNCB2000383601 dated 23.12.2020	M/s Maxx International Trading L.L.C., Dubai , UAE	Unflavoured Supari Betel Nut Products (08028020) , 27.04 Mts	34,38,995/-	73,78,405/-
2	1001692/03.02.2021	M/s Exim Warehousing	GESU6502510/ YGNCB2000383601 dated 23.12.2020	M/s Maxx International Trading L.L.C. Dubai , UAE	Unflavoured Supari Betel Nut Products (08028020) , 27.04 Mts	34,38,995/-	73,78,405/-
3	1001693/03.02.2021	M/s Exim Warehousing	REGU5073857/ YGNCB2000383601 dated 23.12.2020	M/s Maxx International Trading L.L.C. Dubai , UAE	Unflavoured Supari Betel Nut Products (08028020) , 27.04 Mts	34,38,995/-	73,78,405/-

.2021	hous ing	02 dated 23 .12.2020	g L.L.C. Dub ai , UAE	(08028020), 27.04 Mts		
	IEC- 3710 0016 09					
Total					1,03,16,98 5/-	2,21,35,215/-

24.2 Further, upon examination of the goods covered under the Subject Bills of Lading No.YGNCB20003836,YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 under Panchnama dated 13.02.2021, split Areca Nut was found stuffed in Jute bags. Therefore, the subject goods appears to be deliberately mis-declared as Unflavoured Supari Betel Nut Products with H.S. Code-21069030 in the above said Bills of Lading. Hence the goods covered under the said Bills of Lading No. YGNCB20003836 ,YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 and Bills of Entry No. 1001691,1001692 and 1001693 all dated 03.02.2021 totally valued at Rs. 2,21,35,215/- (Tariff Value) are liable to be confiscated under Section 111(f) and Section 111(m) of the Customs Act,1962.However since the re-export of the subject goods was allowed by the Customs, KASEZ, hence the above goods are not physically available for confiscation.

25. STATUTORY LEGAL/PENAL PROVISIONS UNDER CUSTOMS ACT, 1962:

Section 2(33) of the Customs Act, 1962:Definitions -(33) "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

Section 2(39) of the Customs Act, 1962: Definitions - (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;

Section 111 — Confiscation of improperly imported goods, etc.

111. Confiscation of improperly imported goods, etc.

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

...

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

...

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

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,

(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 ... 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, to a penalty [not exceeding the duty sought to be evaded on such goods or five thousand rupees], whichever is the greater;

(iii) [in the case of goods in respect of which the value stated in the entry made under this Act ... 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]; ...*

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.

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

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

Role played by various firms/persons in the subject mis declaration and wrongly classification of the goods:

26. M/s Exim Warehousing, Shed No-400, First Floor and Second Floor, Sector-II, KASEZ, Gandhidham

M/s Exim Warehousing, Shed No-400, First Floor and Second Floor, Sector-II, KASEZ, Gandhidham is the original importer in whose name goods in three 40 feet containers having container no. GESU6502510, CAIU8064718 and REGU5073857 declared to contain “Unflavoured Supari (Betel Nut Products) under **H.S.Code-21069030**” under Bills of Lading No. YGNCB20003836 , YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 were imported. M/s. Exim has deliberately imported the subject goods under wrong H.S. code as Unflavoured Supari (Betel Nut Products) in the Bills of Lading and only after knowing about the hold of the consignment by the DRI had amended the classification of the goods from CTH 21069030 mentioned in Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 to CTH 08028020 in the Bills of Entry 1001691, 1001692 and 1001693 all dated 03.02.2021.

The importer/any person, 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, is liable to penalty under Section 112 (a) of the Customs Act, 1962. Also, The importer/any person, 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 is liable to penalty under Section 112 (b) of the Customs Act, 1962. Further, 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 Customs Act, shall be liable to a penalty under Section 114AA of Customs Act, 1962. Thus, by such acts of omission and commission, M/s Exim Warehousing, KASEZ, Gandhidham have made themselves liable for **penalty under Sections 112(a), 112(b) and 114AA**, separately, of the Customs Act, 1962.

27. M/s Cross Trade Link Pvt Ltd., KASEZ and Shri Ganesh Naidu.

Shri Ganesh Naidu is the Director of M/s. Cross Trade Link Private Limited, KASEZ and as per his statement dated 31.08.2021, he/his company files documents related to clearance of goods from Customs for M/s. Exim Warehousing, KASEZ. Further, as per his statement dated 31.08.2021 there is no agreement/contract/work order signed /entered into by him or his company (M/s. Cross Trade Link Pvt. Ltd.) with M/s. Exim Warehousing, KASEZ and he/his company files the documents for clearance of goods from Customs KASEZ as self/private entity and assist M/s. Exim Warehousing, KASEZ for which he/his company receives an amount of Rs. 5000/- per container from M/s. Exim warehousing, KASEZ. Further, as per statement of Shri. Ganesh Naidu, he/his company was directed by Shri. Javed Ashraf to mention CTH as 08028020 in the warehousing Bill of Entry even though the CTH declared for the subject goods under Bill of Lading No.YGNCB20003836 dated 23.12.2020, YGNCB2000383601 and YGNCB2000383602 dated 23.12.2020 was CTH 21069030.

The importer/any person, 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, is liable to penalty under Section 112 (a) of the Customs Act, 1962. Also, The importer/any person, 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 is liable to penalty under Section 112 (b) of the Customs Act, 1962. Further, 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 Customs Act, shall be liable to a penalty under Section 114AA of Customs Act, 1962.

Thus, by such acts of omission and commission as discussed above, **M/s Cross Trade Link Pvt Ltd., KASEZ**, has made themselves liable for **penalty under section 112(a), section 112(b) and section 114AA**, separately, of the Customs Act, 1962. And, **Shri Ganesh Naidu**, has made himself liable for **penalty under Section 112(a), Section 112(b) and Section 114AA** separately, of the Customs Act, 1962.

28. Shri. Javed Ashraf

As per statement of Shri. Ganesh Naidu, Director of M/s. Cross Trade Link Pvt. Ltd., KASEZ, Shri Javed Ashraf is the partner in M/s. Exim and he has directed him/his company to mention CTH as 08028020 in the warehousing Bill of Entry even though for the subject goods under Bill of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020, CTH declared was 2106 9030. Thus, it appears that only when the DRI had put the subject goods on hold, the importer had decided to file the Bills of Entry with the amended CTH. Further, to tender statement of Shri. Javed Ashraf summons dated 01.03.2021, 12.03.2021, 12.08.2021 and 16.05.2023 were issued. However, Shri Javed Ashraf did not appear to tender his statement in any of the summons issued.

The importer/any person, 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, is liable to penalty under **Section 112 (a)** of the Customs Act, 1962.

The importer/any person, 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 is liable to penalty under **Section 112 (b)** of the Customs Act, 1962.

Further, 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 Customs Act, shall be liable to a penalty under **Section 114AA** of Customs Act, 1962

Therefore, by doing such acts of omission and commission as discussed above, Shri Javed Ashraf, has made himself liable for penalty under **Sections 112(a), 112(b), 114AA and 117**, separately, of the Customs Act, 1962.

29. Shri. Imtiyaz Alam

As per the statement of Shri. Ganesh Naidu, Director of M/s. Cross

Trade Link Pvt. Ltd., KASEZ. Shri Imtiyaz Alam is also the present partner in M/s. Exim. Since, only after the hold of the goods under Bills of Lading No.YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 by DRI, the importer M/s. Exim filed the Bills of Entry with the amended CTH from 21069030 to CTH 08028020. Thus, to tender statement, summons dated 01.03.2021, 12.03.2021, 12.08.2021 and 16.05.2023 were issued to Shri. Imtiyaz Alam. However, Shri Imtiyaz Alam did not appear to tender his statement in any of the summons issued.

The importer/any person, 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, is liable to penalty under **Section 112 (a)** of the Customs Act, 1962. Also, The importer/any person, 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 is liable to penalty under **Section 112 (b)** of the Customs Act, 1962.

Further, 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 Customs Act, shall be liable to a penalty under **Section 114AA** of Customs Act, 1962.

Therefore, by doing such acts of omission and commission as discussed above, Shri Javed Ashraf, has made himself liable for penalty under **Sections 112(a), 112(b), 114AA and 117**, separately, of the Customs Act, 1962.

30. Shri. Ajay Godara

During the investigation, it appeared that Shri Ajay Godara was an ex-partner in M/s Exim Warehousing and was handling all the work related to imports and clearance in the SEZ entity M/s Exim Warehousing. Shri Ganesh Naidu vide his statement dated 31.08.2021 informed that Shri Ajay Godara was partner in M/s. Exim till 27.07.2020. Therefore, summons dated 01.03.02021, 12.03.2021 and 12.08.2021 were issued to Shri Ajay Godara to tender his statement in the ongoing investigation.

However, Shri Ajay Atmaram Godara did not appear to tender his statement in any of the summons issued and thus did not cooperate with investigation.

By doing such acts of omission and commission as discussed above, Shri Ajay Atmaram Godara, has made himself liable for penalty under **Section 117**, of the Customs Act, 1962.

31. Shri. Sanjay Swaram Singla(Sanjay Singla)

During the investigation, it appeared that Shri Sanjay Swarm Single was an ex-partner in M/s Exim Warehousing and was handling all the work related to imports and clearance in the SEZ entity M/s Exim Warehousing, Shri Ganesh Naidu vide his statement dated 31.08.2021 informed that Shri Sanjay Sewaram Singla was partner in M/s. Exim till 07.07.2020. Therefore, summons dated 01.03.2021, 12.03.2021 and 12.08.2021 were issued to Shri Sanjay Swarm Singla to tender his statement in the ongoing investigation. However, Shri Sanjay Swarm Singla did not appear to tender his statement in any of the summons issued and thus did not cooperate with investigation.

By doing such acts of omission and commission as discussed above, Shri Sanjay Sewaram Singla, has made himself liable for penalty under **Section 117**, of the Customs Act, 1962.

32. M/s. Sea Trade Shipping (India) Pvt. Ltd., Gandhidham (The Authorised Representative of M/s. RCL Feeder Pte.Ltd.)

M/s. Sea Trade Shipping (India) Pvt. Ltd. Are sub agents appointed by their Principal M/s. RCL (India) Pvt. Ltd. Who are the agents of principal M/s.RCL Feeder Pte. Ltd., Singapore in India. Further as the Load port Agent, M/s. RCL (Myanmar) Company Limited was approached from the freight forwarder, M/s. Helio International Company Limited in case of import of consignment covered under the Bills of Lading No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 to amend the said Bills of lading and delete the HS code and change the commodity name "Unflavoured Supari Betel Nut Products" instead of Areca Nuts (Betel Nuts Cutting). M/s. RCL (Myanmar) Company Limited without verifying the reason of the amendment on their part changed the commodity name to "Unflavoured Supari Betel Nut Products" with CTH 21069030 in the said Bills of ladings.

The importer/any person, 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 is liable to penalty under Section 112 (b) of the Customs Act, 1962. Further, 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 Customs Act, shall be liable to a penalty under Section 114AA of Customs Act, 1962.

Thus, by such acts of omission and commission as discussed above, M/s. Sea Trade Shipping (India) Pvt. Ltd., Gandhidham, has made himself liable for **penalty under Section 112(b), Section 114AA**, separately, of the Customs Act, 1962.

33. Show Cause Notice

33.1 Now therefore, **M/s Exim Warehousing, Shed No-400, First Floor and Second Floor, Sector-II, KASEZ, Gandhidham** are hereby called upon to Show cause in writing to the Additional Commissioner of Customs, Kandla Customs House, Kandla, within 30 days from the receipt of this notice as to why;

a) Goods covered under the Bills of Lading No.YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020 totally valued at Rs.2,21,35,215/-(Tariff Value) should not be held liable for confiscation under **Section 111(f)** and **Section 111(m)** of the Customs Act, 1962.

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

33.2. Now therefore, **M/s Cross Trade Link Pvt. Ltd., KASEZ**, is hereby called upon to Show Cause in writing to the Additional Commissioner of Customs, Customs House Kandla, having office situated at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed upon it under Sections 112(a), 112(b), and 114AA of the Customs Act, 1962, for the reasons discussed in foregoing paras.

33.3. Now therefore, **Shri Ganesh Naidu**, Director of M/s Cross Trade Link Pvt. Ltd., Gandhidham, is hereby called upon to Show Cause in writing to the Additional Commissioner of Customs, Customs House Kandla, having office situated at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed upon him under Sections 112(a), 112(b), and 114AA of the Customs Act, 1962, for the reasons discussed in foregoing paras.

33.4. Now therefore, **Shri Javed Ashraf**, Partner of M/s Exim Warehousing, KASEZ, is hereby called upon to Show Cause in writing to the Additional Commissioner of Customs, Customs House Kandla, having office situated at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed upon him under Sections 112(a), 112(b), 114AA, and 117 of the Customs Act, 1962, for the reasons discussed in foregoing paras.

33.5. Now therefore, **Shri Imtiyaz Alam**, Partner of M/s Exim Warehousing, KASEZ, is hereby called upon to Show Cause in writing to the Additional Commissioner of Customs, Customs House Kandla, having office situated at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed upon him under Sections 112(a), 112(b), 114AA, and 117 of the Customs Act, 1962, for the reasons discussed in foregoing paras.

33.6 Now therefore, **Shri Ajay Godara**, Ex-Partner of M/s Exim Warehousing, KASEZ, is hereby called upon to Show Cause in writing to the Additional Commissioner of Customs, Customs House Kandla, having office situated at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed upon him under Section 117 of the Customs Act, 1962, for the reasons discussed in foregoing paras.

33.7. Now therefore, **Shri Sanjay Singla**, Ex-Partner of M/s Exim Warehousing, KASEZ, is hereby called upon to Show Cause in writing to the Additional Commissioner of Customs, Customs House Kandla, having office situated at Office of the Commissioner of Customs, Custom House,

Near Balaji Temple, Kandla-370210, within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed upon him under Section 117 of the Customs Act, 1962, for the reasons discussed in foregoing paras.

33.8. Now therefore, **M/s Sea Trade Shipping (India) Pvt. Ltd.**, Gandhidham, the Authorized Representative of M/s RCL Feeder Pte. Ltd., is hereby called upon to Show Cause in writing to the Additional Commissioner of Customs, Customs House Kandla, having office situated at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed upon it under Sections 112(b) and 114AA of the Customs Act, 1962, for the reasons discussed in foregoing paras.

34 . The notice is hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defence. 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.

35. 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.

36. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department/DRI also reserves its right to issue separate Notice/s for other notices, offences etc. Related to the above case, if warranted.

37. 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.

38. The documents/articles as listed at Annexure-R are relied upon and

are enclosed with this show cause notice, and where not enclosed with this Notice will be made available for inspection on demand made in writing.

(Vishwajeet Singh)
Commissioner (In-Situ)
Custom House, Kandla

File No. GEN/ADJ/132/2026-Adjn-O/o Commr-Cus-Kandla

BY REGISTERED/SPEED POST/By email

1. M/s Exim Warehousing, Shed No-400, First Floor and Second Floor, Sector-II, KASEZ, Gandhidham-370230
2. M/s Cross Trade Link Pvt Ltd., office no. 8 KASEZ Association Building, KASEZ, Gandhidham-370230
3. Shri Ganesh Naidu Director of M/s Cross Trade Link Pvt. Ltd., KASEZ. Email: -ganesh@crosstradelink.com&crosstradelink@gmail.com
4. Shri Ajay Godara, S/o Atmaram Godara, Ex-Partner of M/s Exim Warehousing, KASEZ, R/o 1617, Sector-13, Hisar, Haryana. Email:-ajaygodara74@gmail.com
5. Shri Sanjay Singla, S/o Mr.Sewa Ram Singla, Ex-Partner of M/s Exim Warehousing, KASEZ, R/o 99 R, Model Town ,Panipat, Haryana
6. Shri. Javed Ashraf, Partner of M/s. Exim Warehousing, KASEZ.Email:-Eximwarehousing12@gmail.com
7. Shri. Imtiyaz Alam, Partner of M/s. Exim Warehousing, KASEZ.
8. M/s. Sea Trade Shipping (India) Pvt. Ltd. (The Authorised Representative of M/s. RCL Feeder Pte. Ltd.,) Unit No. 202-204, Second Floor, Riddhi Siddhi Arcade,Plot No. 13, Sector8, Gandhidham. Email: doriya@seatradeshipping.com &jagdishdoriya123@gmail.com& info@seatradeshipping.com

Copy to: -

1. The Additional Director, DRI Regional Unit, Gandhidham
2. The EDI, Kandla for the purpose of uploading on the website of Kandla customs
3. Guard File.

Annexure-R- List of Relied upon Documents to the SCN issued vide file no.GEN/ADJ/132/2026-Adjn-O/oCommr-Cus-Kandla in respect of M/s. EXIM Warehousing, KASEZ Shed no.-400, Ist floor and IInd floor, Sector-II, KASEZ, Gandhidham-370230

Sr. No.	Details of the RUD	RUD No.
1.	Letter dated 22.01.2021 addressed to Deputy Commissioner of Customs, KASEZ to put three containers on hold.	RUD-01
2.	Email dated 09.02.2021 of Deputy Commissioner of Customs, KASEZ providing the copies of Bills of Entry and related documents w.r.t. B/L No. YGNCB20003836, YGNCB2000383601 and YGNCB2000383602 all dated 23.12.2020w.r.t. M/s. Exim Warehousing, KASEZ.	RUD-02
3.	Panchnama dated 13.02.2021 drawn at the premises of M/s. Exim Warehousing, KASEZ.	RUD-03
4.	Panchanama dated 19.02.2021 drawn at the premises of M/s. Exim Warehousing, KASEZ.	RUD-04
5.	M/s Exim warehousing, KASEZ letters dated 17.02.2021, 26.02.2021 and 08.03.2021.	RUD-05
6.	Letter dated 11.03.2021 of the DRI to permit clearance of goods kept on holdas per letter dated 08.02.2021 by DRI, Gandhidham under provisional assessment by obtaining necessary security/bond cum legal undertaking as applicable and deemed proper.	RUD-06
7.	M/s. Sea Trade Shipping (India) Private Limited letter dated 25.03.2021,17.09.2021 and 06.06.2023	RUD-07
8.	Panchnama dated 11.02.2021 drawn at office premises of M/s	RUD-

	Buildmart Solutions, Plot No-200, Ward-4-A, Near Hanuman Mandir, Adipur, Kutch	08
9.	Panchnama dated 11.02.2021 drawn at premises of M/s Exim Warehousing, Shed No-400, First Floor and Second Floor, Sector-II, KASEZ, Gandhidham	RUD-09
10.	Panchnama dated 11.02.2021 drawn at the office premises of M/s Cross Trade Link Pvt Ltd., situated at Office No-8, KASEZ, Industrial Association Building, Near Punjab National Bank, KASEZ, Gandhidham.	RUD-10
11.	Panchnama dated 11.02.2021 drawn at the premises of M/s. Magneti Exports, F-14/7, Fourth Floor , Jogabai Extension, Nafees Road, Jamia Nagar, Okhla, New Delhi	RUD-11
12.	Panchnama dated 11.02.2021 drawn at the premises of M/s. Garg Fancy Readymade Store, A-19, Shiv Shakti Market, Madangir, New Delhi	RUD-12
13.	Panchnama dated 11.02.2021 drawn at the premises of M/s. Jwala Trading Co., Kabri road, Behind B.R. Woolen, Arjun Nagar, Panipat, Haryana.	RUD-13
14.	Visit Note dated 11.02.2021 prepared at the premises of M/s Iram Impex, Address-3rd Floor, 9, 168, Amina Manzil, Samuel Street, Masjid Station, West, Chinchibhunder, Mumbai-400009	RUD-14
15.	Incident report dated 11.02.2021 prepared at the premises of M/s DG Impex located at 90, Vidya Vihar, West Enclave, Outer Ring road, Pitampura, New Delhi-110035	RUD-15
16.	Incident report dated 11.02.2021 prepared w.r.t. M/s. Exim Warehousing (IEC- 3710001609), D-243, Anupam Gardens, Neb Sarai, New Delhi.	RUD-16
17.	Voluntary statement dated 31.08.2021 of Shri . Ganesh Naidu of M/s. Cross Trade Link Pvt. Ltd., Gandhidham.	RUD-17
18.	Voluntary statement dated 13.09.2021 of Shri Jagdish Thakorbhai Doriya, Manager Sales, M/s. Seatrade Shipping (India) Pvt. Ltd. Ridhi Sidhi Arcade, Office No. 202 and	RUD-18

	204,Opp. Hotel Shiv Grand,Gandhidham	
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