

	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/507/2025-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. Siddhachal Agro Industries (IEC: ADXFS9016L)	
D. DIN	: 20250271MO0000999CC4	

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. Siddhachal Agro Industries (IEC: ADXFS9016L)** (hereinafter also referred to as the "Importer") having address as '**Old Survey No. 905, New Survey No. 449, Sunak, Unjha, Mahesana, Gujarat-384170**' 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 06 containers covered under the Bill of Entry No. 5533751 dated 10.09.2024 (**RUD No. 2**) filed by the importer M/s

Siddhachal Agro Industries and lying at M/s Transworld CFS, AP & SEZ, Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5533751 dated 10.09.2024 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 Transworld 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. OSLSBL957/24. 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 OSLSBL-957/24 dated 27.06.2024 and OSLPZUMUN2992824 dated 27.06.2024 in respect of 06 container nos. CLHU3881700, TCKU3362344, DFSU2806004, GLDU3468228, UNDU3551962 and TEMU5437452, were available. Further, it appeared that as per cargo manifest for the Bill of Lading No. OSLSBL-957/24 found during the said search proceedings, the sailing dated of the vessel "Sunset X" which shipped the consignment, was found to be 14.07.2024. Thus, it appeared that the Bills of Lading were switched/manipulated to avail the benefit of the subject notification. Accordingly, since it appeared that the subject consignment covered under the Bill of Entry No. 5533751 dated 10.09.2024, containing **104.2 MT** of Water Melon Seeds having declared assessable value of **Rs. 1,70,42,936/-** 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 Jeeneshkumar Shah, Authorized Person of M/s Siddhachal Agro Industries was recorded under Section 108 of the Customs Act, 1962 on 19.11.2024 (**RUD No. 6 Coll'y**) wherein he inter alia stated that his primary responsibilities include managing accounts, handling import operations, coordinating with clients, and overseeing banking and related documentation. His cousin, Nirav Shah, looked after the purchase and sale of cumin and fennel seeds for the firm, which operated from its address in Sunak, Unjha, Mahesana. The firm's partners were Sarla Shah, Jeeneshkumar's mother, and Darshana Shah, Nirav Shah's wife. M/s Siddhachal Agro Industries was established in 2019-20 and specialized in processing cumin seeds, fennel seeds, and watermelon seeds. While the firm sourced cumin and fennel seeds locally, it began importing raw watermelon seeds in 2023. To date, the firm has imported around 24 containers of watermelon seeds, including the current consignment. Jeeneshkumar explained that the import of six containers of watermelon seeds, covered under Bill of Entry No. 5533751 dated September 10, 2024, and facilitated by a bill of lading issued on June 27, 2024, was the reason for the statement being recorded. The consignment, shipped from M/s Kokai Indo Foodstuff Trading LLC in Dubai, was facilitated by a broker, Shri Prashant Thakkar, based in Ahmedabad. Jeeneshkumar provided all the necessary documents, including the contract, bill of lading, commercial invoice, packing list, certificate of origin, fumigation certificate, phytosanitary certificate, and shipping line confirmation. Jeeneshkumar shared that the firm initially became involved with watermelon seeds while processing them for a client. In 2023, based on discussions in the Unjha market, the firm decided to directly import watermelon seeds. He approached Shri Prashant Thakkar, a broker operating from Fortune Business Hub in Ahmedabad, for assistance. Prashant connected the firm with M/s Kokai Indo Foodstuff Trading LLC, a supplier in Dubai specializing in watermelon seeds. Prashant assured Jeeneshkumar that he would manage all arrangements, including sourcing, documentation, and coordination. Import-related documents were shared via WhatsApp, and Prashant coordinated directly with the customs house agent (CHA), M/s DS Shipping, Mundra, for clearance and filing of the Bill of Entry. Regarding the current shipment of six containers, Jeeneshkumar explained that the firm agreed to make a 50% advance payment on June 3, 2024. The remaining payment was to be made after the shipment was loaded, with an oral agreement specifying that the loading would occur before June 30, 2024. Upon receiving the advance payment, the supplier loaded the shipment and sent all import documents directly to the CHA, as per Jeeneshkumar's instructions. The CHA subsequently filed the Bill of Entry and notified the firm about the shipment. Jeeneshkumar verified the panchnama prepared on October 15, 2024, during the examination of the consignment at M/s Transworld Terminals Pvt Ltd,

Mundra. Jeeneshkumar elaborated on his interactions with Prashant Thakkar, whom he first met at the broker's Ahmedabad office. Prashant facilitated contact with the Dubai-based supplier and provided all necessary import documents, including the invoice, packing list, and certificates, directly to the CHA for processing. He confirmed that the firm has been importing watermelon seeds since 2023 and has handled approximately 24 containers, including the current consignment. During the inquiry, He reiterated that the CHA, M/s DS Shipping, handled the Bill of Entry filing and other import-related procedures based on documents provided by the supplier.

4.2 Statement of Shri Chavda Dilipsinh, G-card holder of M/s Unnati Cargo, Room No. 39, Maruti Nagar (Parth Residency), Mundra R/o Dhufi, Nani, Kachchh, was recorded under Section 108 of the Customs Act, 1962 on 11.01.2025 (**RUD No. 7**) 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 OSLSBL95724 and OSLPZUMUN2992824 both dated 27.06.2024 showing different ship on Board date 25.06.2024 and 30.06.2024 respectively in respect of all 06 container nos. CLHU3881700, TCKU3362344, DFSU2806004, GLDU3468228,UNDU3551962 and TEMU5437452 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.

4.3 Statement of Shri Prashant Dhirubhai Popat, Partner of M/s. Multigreen International, Fortune Business Hub, 919, 9th Floor, N/R Shell Petrol Pump, Science City Road, Thaltej, Ahmedabad, Gujarat 380060, was recorded under Section 108 of the Customs Act, 1962 on 13.01.2025 (**RUD No. 8**) wherein he inter alia stated that He is a partner in M/s Multigreen International, based at Fortune Business Hub, Ahmedabad. The firm, established in 2017, operated as a brokerage company specializing in agricultural products, including sesame seeds, watermelon seeds, pulses, and peanuts. Popat manages the firm's operations along with his business partner. His responsibilities at M/s Multigreen International primarily involved negotiating deals between Indian importers and overseas suppliers from African countries such as Sudan, Tanzania, and Mozambique. The firm

typically charged a one percent brokerage fee for facilitating these transactions. In addition to M/s Multigreen International, Popat mentioned another entity, M/s Padma Agri Products, located adjacent to his office. This firm was run by Shri Paresh Thakker, who handled payment-related activities for both companies, including local and international transactions. Thakker was the elder brother of Popat's brother-in-law. During the statement, Popat explained the procedure followed by M/s Multigreen International for brokering watermelon seed imports. He acknowledged that following a DGFT notification issued in 2024, which temporarily allowed the free import of watermelon seeds for shipments loaded on or before June 30, 2024, his firm engaged in brokerage for these imports. The process involved contacting Indian buyers with valid Import Export Codes (IECs) and negotiating procurement terms with suppliers from Sudan and Dubai. Popat, along with his partners, discussed pricing, freight charges, and quality specifications with the importers. Once agreements were finalized, instructions were given to suppliers to ensure shipments were made before the deadline set by DGFT regulations. The suppliers involved in these transactions included M/s Blue Diamond, M/s Afro Harvest, M/s Byroni, M/s Alfa, M/s Greenberg, and M/s Ibrahim Ele Lahi. On the Indian side, Popat identified several importers, including M/s Siddhachal Agro Industries, M/s Shri Siv Agree, M/s Gujarat Peanuts, M/s Nakul Agro, M/s Murli Flour Mills, M/s Dev Enterprise, M/s Ayushi Tradelink, M/s Pawan Industries, and M/s VMJ Agri Products. Shri Jeeneshkumar Shah was the point of contact for M/s Siddhachal Agro Industries. In the specific case involving M/s Siddhachal Agro Industries, Popat confirmed that his firm had brokered the import of watermelon seeds. After negotiating prices with the suppliers, he informed Jeeneshkumar Shah that a favorable deal could be secured if the importer made a fifty percent advance payment. Shah agreed, and the supplier shipped the goods after receiving the payment. Popat clarified that there was no formal contract between M/s Multigreen International and M/s Siddhachal Agro Industries, as agreements were made directly between suppliers and importers. The investigation revealed discrepancies in the shipping documents. Popat was shown two Bills of Lading (BL) for the same consignment of six containers: CLHU3881700, DFSU2806004, GLDU3468228, TCKU3362344, TEMU5437452, and UNDU3551962. One BL bore the number OSLSBL95724, while the other was numbered OSLPZUMUN2992824. Both BLs were dated June 27, 2024, but showed different "shipped on board" dates. Import documents filed by M/s Eastern Shipping Company indicated that the actual shipment date was July 14, 2024, which suggested that the BLs may have been manipulated to show compliance with the DGFT deadline of June 30, 2024. Popat acknowledged the discrepancies upon reviewing the documents but denied any involvement in their manipulation. He attributed the possible

tampering to the shipper, asserting that he had always instructed suppliers to ensure shipment dates complied with regulatory requirements. Further investigation revealed email communications from M/s Eastern Shipping Co. Ltd., which referenced the replacement of BL No. OSLPZUMUN2992824 with Switch BL No. OSLSBL95724. He maintained that the sellers had never informed him of any such tampering. The Cargo Manifest filed in respect of said BL, listed the shipment date as July 14, 2024, directly contradicting the date of shipping mentioned in the BL as June 27, 2024. Popat reiterated that this discrepancy indicated possible tampering by the shipper. He emphasized that he had no role in the preparation of BLs or their replacement. When questioned about any direct communication with personnel from shipping companies such as M/s Paramount Sealink Pvt. Ltd., Gandhidham/Dubai, M/s Oceanic Star Line, or M/s Eastern Shipping Co. Ltd., Sudan, Popat firmly denied any contact with these entities. Throughout the inquiry, Popat reviewed and signed all statements and documents presented by the DRI, including the BLs, import manifest documents, and email communications. He consistently denied any wrongdoing or knowledge of document manipulation. He assured the DRI of his continued cooperation, pledged to provide additional documents if required, and agreed to appear for further inquiries when summoned.

5. Evidences available on record, during the investigation:

5.1 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-957/24 dated 27.06.2024	Original Bill of Lading (RUD-9)	27.06.2024
Bill of Lading No. OSLPZUMUN2992824 both dated 27.06.2024	Switch Bill of Lading (RUD-10)	27.06.2024
Cargo manifest of Bill of Lading No. OSLSBL-957/24 dated 01.07.2024	Cargo Manifest for BL No. OSLSBL-957/24 dated 27.06.2024, for the vessel "Sunset X", which shows sailing date as 14.07.2024. (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 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.t 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: OSLPZUMUN2992824 (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.t 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-957/24 (10x20) OSLBL-957/24 (6x20) OSLBL-961/24 (7x20) OSLBL-957/24 (10x20) OSLBL-960/24 (20x20) OSLBL-956/24 (10x20) OSLBL-959/24 (1x40 HC)
22.07.2024	MOHIT KUMAR Paramount Sealink Pvt.t Ltd., Gandhidham, impdocs@paramountsealink.com	Tagwa Badri' Executive, Eastern Shipping Co. Ltd., tagwa@easternship.com	Dear Ms. Tagwa, Kindly share TDR for the subject shipment, 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.

			OSLPZUMUN2992824 (10X20) OSLPZUMUN2992824 (6X20) OSLPZUMUN2993024 (7X20) OSLPZUMUN2993624 (20X20) OSLPZUMUN2993924 (10X20) OSLPZUMUN2993824 (1X40 HC)
24.07.2024	MOHIT KUMAR Paramount Sealink Pvt. 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. 5533751 dated 10.09.2024, 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. OLSBL957/24. Further, from the documents resumed during the search, two different Bill of Lading OLSBL-957/24 and OSLPZUMUN2992824 both dated 27.06.2024 respectively in respect of all 10 container nos. CLHU3881700, TCKU3362344, DFSU2806004, GLDU3468228, UNDU3551962 and TEMU5437452, were available. While the BL No. OLSBL-957/24 contained shipped on board dated as 25.06.2024, the switch BL No. OSLPZUMUN2992824, did not contain any such date. Further, from the cargo manifest of BL No. OLSBL-957/24, which was resumed during the search proceedings, it was noticed that the vessel sailing date of the vessel shipping the said consignment, "Sunset X", was found to be 14.07.2024. Thus, it appeared that the Bills of Lading were switched/manipulated 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. Siddhachal Agro Industries (IEC: ADXFS9016L), Old Survey No. 905, New Survey No. 449, Sunak, Unjha, Mahesana, Gujarat-384170, illegally imported Watermelon Seeds under Bill of Entry No. 5533751 dated 10.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 14th 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. 5533751 dated 10.09.2024 having total quantity **104.2 MTs** and declared assessable value of **Rs. 1,70,42,936/- imported** by M/s. Siddhachal Agro Industries are liable for confiscation under 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 Siddhachal Agro Industries (Authorised Person Shri Jeeneshkumar Shah)

Shri Jeeneshkumar Shah being the Authorized Person and handling the import of Watermelon seeds, for M/s. Siddhachal Agro Industries, being the main person of the importer, was well aware of the Import policy and Notification. M/s. Siddhachal Agro Industries had imported watermelon

seeds covered under Bill of Entry No. 5533751 dated 10.09.2024 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 **104.2 MTs** having declared Assessable value of **Rs. 1,70,42,936/-** 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.

7.4 Role of Shri Prashant Dhirubhai Popat, Partner of M/s. Multigreen International, Fortune Business Hub, 919, 9th Floor, N/R Shell Petrol Pump, Science City Road, Thaltej, Ahmedabad, Gujarat 380060, Broker.

Shri Prashant Popat, partner of M/s. Multigreen International, a broker firm specializing in agricultural products, including watermelon seeds, facilitated transactions between Indian importers and foreign suppliers. In this case, his firm acted as an intermediary for M/s Siddhachal Agro Industries, negotiating procurement terms with suppliers in Sudan and Dubai. He coordinated critical aspects such as pricing, shipment logistics, and payment agreements. His role as a facilitator was essential for the completion of the import transactions. The DGFT Notification No. 05/2023 permitted the import of watermelon seeds only if they were loaded onto a vessel on or before June 30, 2024. However, investigations revealed discrepancies in the shipping documentation of consignments brokered by Popat. Two Bills of Lading (BLs) were presented for the same consignment: BL No. OSLSBL95724 and BL No. OSLPZUMUN2992824. Both BLs claimed a shipped-on-board date of June 27, 2024. However, from the cargo manifest of BL No. OSLSBL-957/24, which was resumed during the search proceedings, it was noticed that the vessel sailing date of the vessel shipping the said consignment, "Sunset X", was found to be 14.07.2024. This indicated a potential manipulation of shipping documents to falsely demonstrate compliance with the DGFT regulation. Although Shri Popat acknowledged his involvement in the transaction, he denied any role in the creation or manipulation of the two BLs. He insisted that he had instructed

the supplier to ship the goods before the June 30, 2024, deadline and claimed ignorance regarding the generation of two conflicting BLs. He attributed the discrepancies to actions taken independently by the suppliers or shippers. Nevertheless, email communications between M/s Eastern Shipping Co. Ltd. and M/s Paramount Sealink Pvt. Ltd. showed discussions about replacing one BL with another, suggesting document manipulation. He maintained that he was unaware of any fraud or misrepresentation by the shippers. Despite his denial of direct involvement in document tampering, his role as the broker and primary coordinator made him responsible for ensuring compliance with all regulatory requirements. As an experienced broker familiar with import regulations, Popat was reasonably expected to verify the authenticity and accuracy of shipping documents, especially given the critical importance of the DGFT deadline. His failure to do so and his reliance solely on supplier assurances demonstrated a lack of due diligence. By facilitating a transaction that ultimately violated regulatory requirements, and provisions of Customs Act, 1962, Popat appeared to have played a significant contributory role in such illegal import of watermelon seeds by the said importer. The facts and evidence gathered during investigation, clearly establish that Shri Prashant Dhirubhai Popat, acting as broker, deliberately colluded with representatives of container line 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. It has also been established that Shri Prashant Dhirubhai Popat was in direct contact with container line and documents arranged forged dates from in a manner that would mislead customs and enable the clearance of restricted cargo. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by Shri Prashant Dhirubhai Popat, Partner of M/s Multigreen International, Ahmedabad make him liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, his involvement in the creation of forged Bills of Lading a violation that renders him liable to penalties under **Section 114AA** 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. Siddhachal Agro Industries**, Old Survey No. 905, New Survey No. 449, Sunak, Unjha, Mahesana, Gujarat-384170 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. 5533751 dated 10.09.2024 having total quantity **104.2 MTs** and declared Assessable value of **Rs. 1,70,42,936/-** 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. Shri Prashant Dhirubhai Popat, Partner of M/s. Multigreen International, Fortune Business Hub, 919, 9th Floor, N/R Shell Petrol Pump, Science City Road, Thaltej, Ahmedabad, Gujarat 380060, 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)** and **Section 114AA** of the Customs Act, 1962.

13. The Noticees 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.

14. 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.

15. 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.

16. 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/507/2025-Adjn-O/o Pr. Commr- Cus-Mundra

DIN: 20250271MO0000999CC4

To,

- (1) M/s. Siddhachal Agro Industries,**
Old Survey No. 905, New Survey No.
449, Sunak, Unjha, Mahesana, Gujarat-384170.
(E-mail: siddhachalagrounjha@gmail.com)
- (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.
(E-mail: impdocs@paramountsealink.com)
- (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) – 370201.
(E-mail: brmgr@paramountsealink.com)
- (4) Shri Prashant Dhirubhai Popat,**
Partner of M/s. Multigreen International,
Fortune Business Hub, 919,
9th Floor, N/R Shell Petrol Pump,
Science City Road, Thaltej, Ahmedabad
,Gujarat 380060. (E-mail: multigreeninternational@gmail.com)

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. Shree Laxmi Udyog (IEC: 0393052419)		
RUD No.	Description of Documents	Pages
1	Notification No. 05/2023 dated 5 th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	2
2	Bill of Entry No. 5063959 dated 14.08.2024 filed by the importer M/s Shree Laxmi Udyog at Mundra Custom House	6
3	Panchnama dated 08.10.2024 drawn at the CFS of M/s Saurashtra Freight Private Limited, APSEZ, Mundra	5
4	Panchnama dated 17.09.2024 for search conducted at the office premise of M/s Eminent Shipping Services LLP (General Agent working in India on behalf of M/s Sidra Line)	3
5	Statement of Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP, (Delivery Agent of Shipping Line i.e. M/s Sidra Line), recorded under Section 108 of the Customs Act, 1962 on 10.09.2024	3
6	Statement of Shri Manish Dineshchand Toshniwal, Authorized Signatory of M/s. Shree Laxmi Udyog, recorded under Section 108 of the Customs Act, 1962 on 04.10.2024 alongwith documents submitted	17
7	Statement of Shri Rajeshkumar Rajkishor Singh, 'G-Card' holder of M/s Access Worldwide Cargo, recorded under Section 108 of the Customs Act, 1962 on 02.01.2025	3
8	Agency agreement between Eminent Shipping and Sidra Line along with some e-mail correspondences	31
9	Container movement details tracked from the website of M/s Sidra Line (https://www.sidraline.com/tracking) for containers TCNU6398388, GLDU7499150 and GLDU7223624	3
10	E-mail communications made between officials of M/s Sidra Line and M/s Eminent Shipping Services LLP	59
11	Seizure Memo dated 21.10.2024	1