



सीमाशुल्क आयुक्तका कार्यालय
 OFFICE OF THE COMMISSIONER OF CUSTOMS
 नवीन सीमाशुल्क भवन, बालाजी मंदिर के पास, नयाकांडला
 NEW CUSTOM HOUSE, NEAR BALAJI TEMPLE, NEW
 KANDLA
 E-mail: commr-cuskandla@nic.in

F. No.: GEN/ADJ/COMM/52/2025-Adjn-O/o Commr-Cus-Kandla

SHOW CAUSE NOTICE

(ISSUED UNDER SECTION 28(4) READ WITH SECTION 124 OF THE CUSTOMS ACT, 1962)

WHEREAS IT APPEARS THAT,

The information gathered by the Directorate of Revenue Intelligence (referred as 'DRI' hereinafter) indicated that M/s. Tata International Limited, Office No. 11, Ground Floor, Plot No. 40, Sector 8, Gandhidham, Kachchh-370201 (IEC 388024291), (herein after referred as 'M/s TIL' for sake of brevity), have imported 20300 MTs goods consisting of 75% RBD Olein (i.e. Refined Bleached and Deodorised Palm Olein) by mis-declaring the same as "Crude Palm Oil (Edible Grade) in Bulk" (herein after referred to as 'CPO') in the vessel "MT-Distyia Pushti", at Deendayal Port, Kandla with intent to evade Customs duty. The intelligence also indicated that a Singapore based trading entity M/s. Glentech Ventures PTE Ltd. Singapore (referred as 'M/s. GVPL' hereinafter) (Indian sister concern M/s. Glentech Industries Private Limited (referred as 'M/s. GIPL')), whose operations were managed by Shri Sudhanshu Agarwal and was looking into purchase of the said cargo from Indonesian Mill Owners and sell to M/s. TIWA, UAE (referred as 'M/s. TIWA' hereinafter) who in turn would sell the consignment to its Indian Counterpart/sister concern M/s. TIL, India. It was also gathered that Master of the vessel along with the Chief Officer of the vessel had manipulated the documents related to the said consignment on the vessel for mis-declaration of the goods.

2. Acting on the said intelligence, the vessel "MT-Distyia Pushti" was boarded by the Officers of DRI, Gandhidham Regional Unit along with officers of Customs House, Kandla and Chemical Examiner, CRCL, Kandla under Panchnama dated 02/03.01.2022 [**RUD No. 01**]. During the course of search/rummaging of the vessel, various documents such as (1) Pre cargo meeting documents, (2) Manifest, (3) Mate receipt, (4) Tanker Bill of Lading at Port of Kuala Tanjung, Indonesia, (6) Statement of the Facts, (7) Notice of readiness, (8) Letter of Protest showing 69 MTs shortage of loaded RBD Olein, (9) Testing and sampling reports were taken and placed in a file marked as "Made up file containing e-mail printouts and print outs of ledgers, Pro-forma Invoices, Sales Contract etc." and the same were retrieved alongwith other documents, as mentioned in the Panchnama dated 02/ 03.01.2021.

2.1 Shri Bhaskar, Master of the Vessel "MT-Distyia Pushti" also provided the STOWAGE plan of the vessel and informed that there were 16 Tanks for storage of the cargo in the Vessel. Out of the 16 tanks only 15 were loaded with cargo

having quantity around 20300 MT and one tank was empty. During the course of Panchnama, printouts of documents/files available in computer system installed in ship's office were taken. During scrutiny of the files available in the ship's office of the vessel, two documents namely pre cargo meeting for Dumai Port, Indonesia and Kuala Tanjung port, Indonesia which were containing description of cargo as CPO and RBD Palmolein & PFAD respectively were found. Shri Jyotiyana Kulmohit, Chief Officer of the vessel MT Distya Pushti confirmed that the said documents pertained to the cargo loaded on the vessel. During search, the Master of the vessel, Shri Bhaskar informed that their management team of M/s. Phelix Shipping Ventures Pvt. Ltd had directed them not to disclose the actual load port documents to anyone. During the course of rummaging, a sealed packet was found in the cabin of the Chief Officer who stated that the said packet contained the actual load port documents having correct description and other particulars. The said envelope was marked as "VOY-07/2021, DUMAI & KUALA TANJUNG, CPO, RBD & PFAD, NOT TO BE USED, FOR REFERENCE ONLY". The documents contained in the said sealed packet were having description of goods as CPO for Dumai Port and RBD Palm Olein & PFAD for Kuala Tanjung port. The documents contained in the sealed packet were placed in a made-up file marked as Made-Up File-2.

2.2 The DRI and Customs officers again boarded the vessel 'MT-Distya Pushti' and examined the cargo in the presence of master of the vessel and others under Panchnama dated 03/04.01.2022 [**RUD No. 02**] to draw representative samples from each of the 15 tanks in triplicate in which the cargo imported by M/s. TIL., had been stored. During Panchnama total 45 representative samples (03 from each tank) from 15 tanks were drawn and sealed with CUSTOM lac seal.

2.3 Another simultaneous search was carried out by DRI officers on 02.01.2022 under running Panchnama dated 02.01.2022 [**RUD No.03**] at the residence premises of Shri Sudhanshu Agarwal situated at House No. 801, Earth Court-1, Jaypee Greens, Greater Noida, Gautam Budh Nagar - 201308 (UP) and office premises of M/s. GIPL, situated at No. 508, 5th Floor, Wegmans Business Park, Plot No. 3, Sector-Knowledge Park-III, Surajpur Kasna Main Road, Greater Noida, Gautam Budh Nagar-201308 (UP). During the course of search, various documents as mentioned in the Panchnama were withdrawn for further investigation.

2.4 During Panchnama proceeding Shri Sudhanshu Agarwal informed that he looks after the work of four companies namely M/s.GIPL (engaged in trading of Mentha Oil and Palm Oil), M/s. GVPL (engaged in facilitating activity related to charter vessel to M/s. TIL), M/s. Glentech Global Ltd. and M/s. Pt Glentech Global Resources, Indonesia.

2.5 Another simultaneous search was carried out by DRI officers on 03.01.2022 under Panchnama dated 03.01.2022 [**RUD No.04**] at the office premises of M/s. Midas Tankers Pvt. Ltd & M/s. Phelix Shipping Ventures Pvt. Ltd., both situated at 617, the Great Eastern Galleria, Nerul Sector 4, Navi Mumbai 400706. During the Panchnama proceedings the e-mail id accounts@phelixship.com in respect of the office correspondence of M/s. Midas Tankers Pvt. Ltd was opened and print outs of certain emails were taken and placed in two made up files.

2.5.1 During the Panchnama proceedings, on being inquired about the documents viz. Bill of Lading and other shipping documents, Shri Sanjay Ganpat Shedekar informed that the same are available at the premises of M/s. Phelix Shipping Ventures Pvt Ltd., situated at 207 of The Great Eastern Galleria. The premises of M/s. Phelix Shipping Ventures Pvt. Ltd., situated at 207 of The Great Eastern Galleria were also searched. During the Panchnama proceedings, printouts relevant to the inquiry were taken from the mail id: technical@phelixships.com. During the Panchnama ,printouts relevant to the inquiry were taken out from the mail id operations@midasship.com and the same were resumed under Panchnama dated 03.01.2022.

2.6 TESTING OF SAMPLES:

2.6.1 The said vessel contained 15 tanks of imported goods. The samples from each tank were systematically drawn under above Panchnama dated 03/04.01.2022. These samples along with the samples handed over by the captain of the vessel 'MT Distya Pushti', during his statement dated 02/03.01.2022 were sent to CRCL, Vadodara for testing. After analysis of the samples, test reports No. RCL/2242 to RCL/2260 of samples were submitted by the Chemical Examiner. **[RUD No. 05]**.

2.6.2 On perusal of the test report of the sample "Slop P" **[RUD No. 06]**, which was handed over by the Captain of the vessel during his statement dated 02/03.01.2022, describing the same as "PFAD", it appears that the goods have the characteristics of Palm Fatty Acid Distillate (PFAD).

The parameters are as under: -

- | | |
|--|----------------|
| 1. Moisture content | = 0.05% |
| 2. Saponification value | = 200.6 |
| 3. Iodine Value | = 52.7 |
| 4. Acid Value | = 208.5 |
| 5. Free Fatty Acid
(As Palmitic Acid) | = 95.1% |

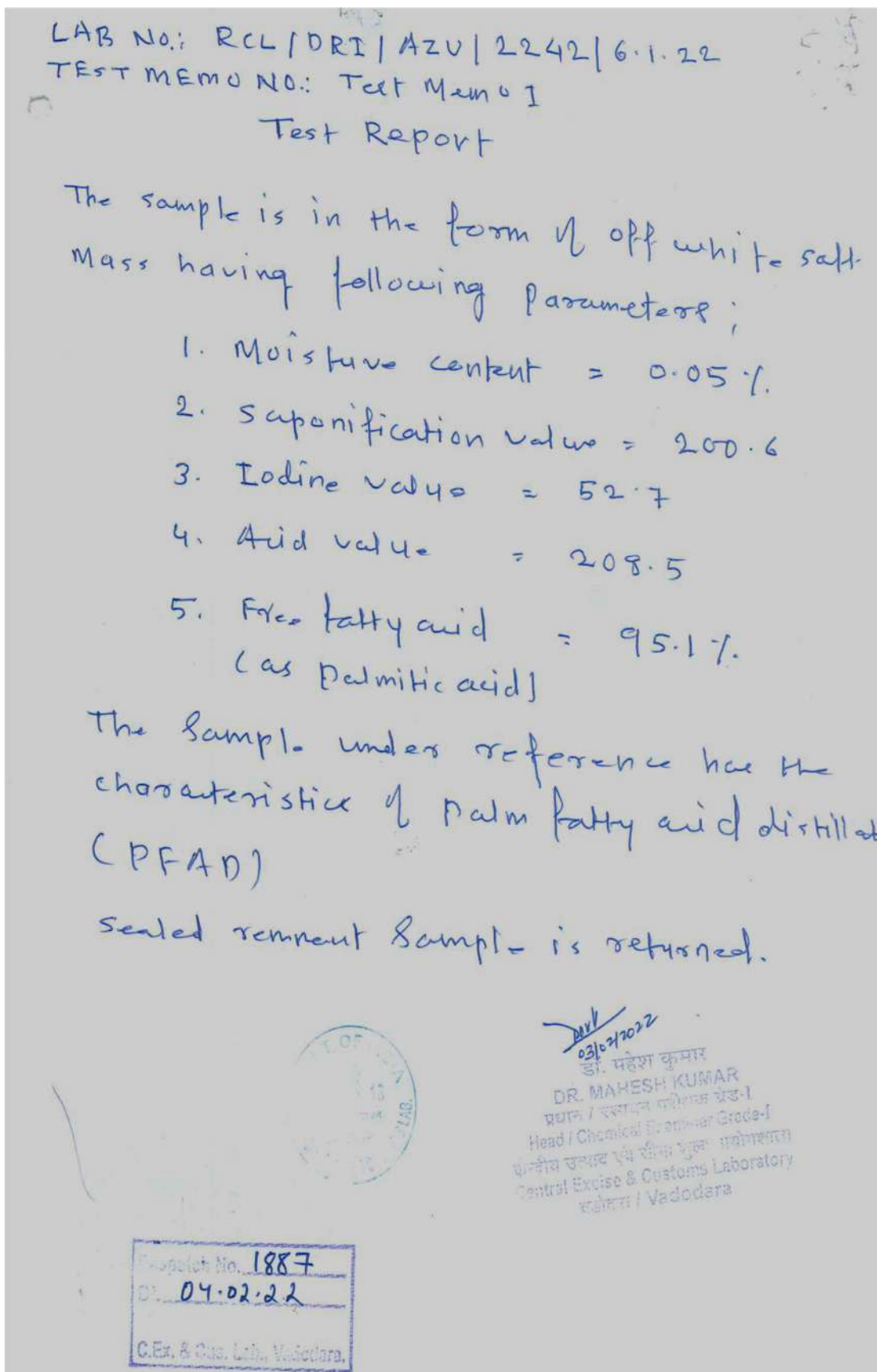


Image1: Scanned image of Test Report issued by CRCL Vadodara.

Perusal of the above test report confirms that PFAD was loaded on the vessel at load port.

2.6.3 Similarly, on perusal of the test report of the sample "7P" [RUD No. 07], which was handed over by the captain of the vessel during his statement dated 02/03.01.2022, describing the same as "RBD", it appears that the goods meet the requirement of RBD Palmolein.

The scanned image of the above said test report is reproduced herein below:



TC - 8442

fssai

Recognised

केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
Central Board of Indirect Taxes & Customs
राजस्व विभाग, वित्तमंत्रालय, भारत सरकार
Department of Revenue, Ministry of Finance
Government of India



REPORT OF LABORATORY ANALYSIS

ULR No.: TC844219000001711F

Lab.No. RCL/DRI/AZU/2244

Date: 04.02.2022

Report of Laboratory Analysis

Discipline: Chemical Testing

Group: Oil & Fats

Test Report No.: RCL/DRI/AZU/2244

Date of Issue: 04.02.2022

Part A: Particular of sample

Sample submitted by : IO, DRI/AZU

Your ref:-DRI/AZU/GI-02/INT-22/2021

Address: DRI/AZU

Sample Drawn by: Customer

Sample described as: Crude Palm Oil

Mark Sample No.: 7P

Colour & form of sample: Pale yellow turbid oily liquid Date of Receipt: 06.01.2022

Report of Laboratory Analysis:

The sample is in the form of pale yellow turbid oily liquid. It is free from sediments, suspended and other foreign matter, separated water, added colouring and flavouring substances.

S. No	Quality Parameters	Unit	Prescribed standards as per (a) provisions of the FSS Act, Rules and Regulations &	Test Results	Test Method
1	Refractive Index at 40°C	-	1.4550-1.4610	1.4551	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 5.0 /IS-548(P-I)-1964 M-10
2	Saponification value	-	195-205	197.1	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 9.0 /IS-548(P-I)-1964 M-15
3	Iodine value (Wij's method)	-	54-62	58.79	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 12.0/IS-548(P-I)-1964 M-14
4	Unsaponifiable matter	%	Not more than 1.2	0.60	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 10.0/IS-548(P-I)-1964 M-8
5	Acid Value, max	-	Not more than 0.6	0.21	IS-548(P-I)-1964 M-7
6	Free Fatty Acid as Palmitic acid	%	-	0.10	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 11.8

DR. MAHESH KUMAR
Head / Charge / In-charge Grade-I
केन्द्रीय उत्पाद एवं सीमा शुल्क प्रयोगशाला
Central Excise & Customs Laboratory
वाडोदरा / Vadodara

Contd 21-

ULR No.: TC844219000001711F
Lab.No. RCL/DRI/AZU/2244

Date: 04.02.2022

7	Test for Mineral oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-28.0/IS-548(P-II)-1964
8	Test for Argemone oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M – 30/IS-548(P-II)-1964
9	Test for Rancidity	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-37.0/IS-548(P-II)-1964
10	Cloud Point	⁰ C	Not more than 18	10	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-17.0
11	Carotenoids	mg/kg	-	Below detectable limits	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M – 36
12	Moisture & insoluble impurities, max	% by mass	0.25	0.09	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 3.0 /IS-548(P-I)-1964 M-5&6

Opinion: Above analyzed parameters reveals that the sample u/r meets the requirement of RBD Palmolein as per the standards laid down under regulation 2.2.1 (16) of food safety and standards (food products standards and food additives) Regulation, 2011 and provision of food safety and standards act 2006.

Sealed remnant sample returned herewith.

Note 1. Tested Sample(s) not drawn by the laboratory.

2. Test results relate to the submitted sample(s) only.

3. Test report shall not be reproduced except in full, without written approval of the laboratory.



“End of Report”

B.V.V.
04/02/2022
(Dr. MAHESH KUMAR)
Head/Chemical Examiner Gr. I
Central Excise & Customs Laboratory,
Vadodara
Head / Chem. Examiner Gr. I
केन्द्रीय उत्सव एवं सीमा शुल्क प्रयोगशाला
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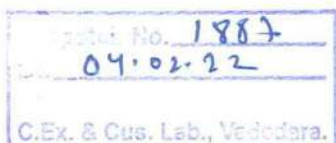


Image2: Scanned Image of Test Report issued by Head/ Chemical Examiner, C.Ex. & Customs Laboratory, Vadodara

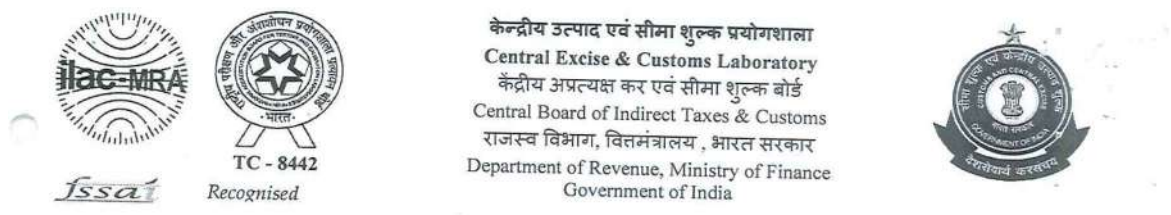
As per the opinion offered in the aforementioned test report submitted by the Head/ Chemical Examiner, C.Ex. & Customs Laboratory i.r.o. sample “7P”, reveals that “*the sample meets the requirement of RBD Palmolein*”. Perusal of the above test report confirms that the sample meets the requirement of RBD Palmolein and accordingly it appears that the RBD Palmolein was loaded on the vessel at load port.

2.6.4 The samples of the goods imported by declaring the same as CPO were drawn under Panchnama dated 03/04.01.2022. As per the opinion offered by the Head/ Chemical Examiner, C.Ex., & Customs Laboratory Vadodara in the test report of the sample “7S/S-1” [RUD No. 08], “*the sample does not meet the requirement of Crude Palm Oil & Palm Oil (Raw)*”. It is further submitted that the “*Carotenoids content in the sample is below the limit; Palm Oil normally*

contains 500-700 ppm carotenoids. In view of the above it is concluded that sample u/r is an admixture of Crude Palm Oil, Palmolein and other palm based oil”.

It is pertinent to mention here that the same opinion was offered by the Head/ Chemical Examiner, CRCL in respect of other samples drawn from the respective 15 tanks under Panchnama dated 03/04.01.2022.

Therefore, it is safe to conclude that all the samples are admixture of Crude Palm Oil, Palmolein and other palm-based oil in the test report. For better comprehension, the scanned image of one of the test reports is reproduced below:



ULR No.: TC844219000001695 F
 Lab.No. RCL/DRI/AZU/ 2246
 Date: 02.02.2022

REPORT OF LABORATORY ANALYSIS

Discipline: Chemical Testing
Group: Oil & Fats
Test Report No.: RCL/DRI/AZU/ 2246
Part A: Particular of sample
Sample submitted by IO, DRI/AZU
Address: DRI/AZU
Sample described as: Crude Palm Oil
Colour & form of sample: Reddish Orange oily liquid
Report of Laboratory Analysis:
 The sample is in the form of reddish orange oily liquid.

Date of Issue: 02.02.2022
Your ref:-DRI/AZU/GI-02/INT-22/2021
Sample Drawn by: Customer
Mark Sample No.:-7S/S-1
Date of Receipt: 06.01.2022

S. No	Quality Parameters	Unit	Prescribed standards as per (a) provisions of the FSS Act, Rules and Regulations & IS-8323-2018	Test Results	Test Method
1	Moisture & insoluble impurities, max	% by mass	0.25	0.06	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 3.0 /IS-548(P-I)-1964 M-5&6
2	Refractive Index at 50°C	-	1.4491-1.4552	1.4547	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 5.0 /IS-548(P-I)-1964 M-10
3	Saponification value	-	195-205	197.0	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 9.0 /IS-548(P-I)-1964 M-15
4	Iodine value (Wij's method)	-	45-56	57.2	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 12.0/IS-548(P-I)-1964 M-14
5	Unsaponifiable matter	%	Not more than 1.2	0.96	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 10.0/IS-548(P-I)-1964 M-8
6	Acid Value,max	-	Not more than 10.0	5.72	IS-548(P-I)-1964 M-7
7	Free Fatty Acid as Palmitic acid	%	Not more than 10.0	2.61	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M - 11.8

DR. M. NEELAKUMAR
 Head of the Laboratory
 Central Excise & Customs Laboratory
 Kandla / Gandhinagar

ULR No.: TC844219000001695F

Date: 02.02.2022

Lab.No. RCL/DRI/AZU/2246

8	Test for Mineral oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-28.0/IS-548(P-II)-1964
9	Test for Argemone oil	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M – 30/IS-548(P-II)-1964
10	Test for Rancidity	-	Negative	Negative	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-37.0/IS-548(P-II)-1964
11	Melting Point	^o C	Not more than 39.0	35.0	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M – 8.0/IS-548(P-I)-1964 M-9
12	Cloud Point	^o C	---	14.0	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M-17.0
13	Carotenoids	mg/kg	500-700 Ref. Bailey's Industrial Oil and Fat Products, Vol.-2	106.3	FSSAI Manual of Methods of Analysis Food Year 2016 (Oil and Fats), M – 36
14	Deterioration of Bleachability Index (DOBI)	-	1.68-2.30=Poor grade 2.31 -2.92=Fair grade 2.93-3.24=Good grade >3.24 =Excellent grade	0.57	ISO-17932:2011(EN)

Opinion: Above analyzed parameters reveals that the sample u/r does not meet the requirement of Crude Palm Oil & Palm Oil (Raw) as per norms under the regulation 2.2.1 (16) of food safety and standards (food products and food additive) Regulation, 2011 and provision of food safety and standards act 2006 and rules made there under & IS-8323-2018 respectively .

2. Carotenoids content in the sample u/r is below the limit. However, crude palm oil normally contains 500-700 ppm carotenoids (Ref. Bailey's Industrial Oil and Fat Products, Vol.-2 page 340).

In view of the above, it is concluded that sample u/r is an admixture of Crude Palm Oil, Palmolein and other palm based oil.

Sealed remnant sample returned herewith.

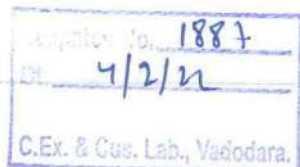
Note 1. Tested Sample(s) not drawn by the laboratory.

2. Test results relate to the submitted sample(s) only.

3. Test report shall not be reproduced except in full, without written approval of the laboratory.



(Dr. MAHESH KUMAR)
Head/Chemical Examiner Gr. I
Central Excise & Customs Laboratory,
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2 | Page

Image3: - Scanned image of one of test reports given by Head/ Chemical Examiner Gr.I, C.Ex. & Customs, Vadodara.(remaining all reports attached in RUDs)

The perusal of the test reports suggest that the goods imported by M/s. TIL, by declaring the same as Crude Palm Oil, do not conform to the parameters of Crude Palm Oil & Palm Oil (raw), but is an admixture of Crude Palm Oil, Palmolein and other palm based oil. The test reports of other samples drawn under Panchnama dated 03/04.01.2022 confirms that in all the samples, the Carotenoid content is below the limit. Thus, from the test reports, it appears that M/s. TIL have mis-declared the goods imported by them as Crude Palm Oil.

2.6.5 From the test reports as discussed hereinabove, it appears that the goods imported by M/s. TIL by declaring the same as Crude Palm Oil do not possess the characteristics of Crude Palm Oil, but, is an admixture of Crude Palm Oil, Palmolein and other palm based oil. On the contrary, from the test report of samples handed over by the Captain of the vessel, it appears that RBD and PFAD were also loaded on the vessel at load ports. Thus, it appears that the goods imported by M/s. TIL is not Crude Palm Oil but is an admixture of Crude Palm Oil, Palmolein and other palm-based oil, but, in order to escape from the payment of duties at higher rates, M/s. TIL have knowingly declared the goods as CPO.

2.7. FILING OF BILLS OF ENTRY:

2.7.1 M/s. TIL filed 83 Bills of Entry all dated 16.12.2021. On perusal of the details of Bills of Entry it appears that M/s. TIL have filed above Bills of Entry by declaring the goods as "CRUDE PALM OIL (EDIBLE GRADE) IN BULK" and have classified the product under CTH 15111000. The declared quantity is 20300.234 MT and assessable value was Rs. 203,84,62,207/-.

2.8 Seizure and Provisional Release of imported goods vide 'MT Distya Pushti':

2.8.1 The evidences/documents, gathered/recovered during Panchnama dated 02/03.01.2022, prima-facie suggest that 4999.869 MT CPO was loaded from Dumai Port, Indonesia and 15000.225 MT Refined Bleached Deodorised Palmolein (RBD Palmolein) and 300.140 MT Palm Fatty Acid Distillate (PFAD) were loaded from Kuala Tanjung Port, Indonesia on the said vessel "MT Distya Pushti". The preliminary investigation revealed that blending of the above goods was done on the vessel during its voyage from Kuala Tanjung Port, Indonesia to Kandla Port, India in the ratio of 24.7% CPO, 74.1% RBD and 1.2% PFAD.

2.8.2 Thus, it appeared that the importer M/s. TIL have mis-declared the goods as "Crude Palm Oil (Edible Grade) and imported by classifying the same under CTH 15111000. However, on preliminary investigation, it appeared that the goods imported by M/s. TIL fall under CTH 15119090 and not under 15111000. Thus, it appeared that the goods imported by M/s. TIL, imported vide 83 Bills of Entry, by mis-declaring the same as CPO were in contravention of provisions of the Customs Act, 1962 and therefore rendered the goods (non-seized- cleared) in past liable for confiscation under Section 111 of the Customs Act, 1962. Further, the said vessel MT Distya Pushti (IMO No. 9179127), which was used for transportation of the said mis-declared cargo

also became liable for confiscation under the provisions of Section 115(2) of the Customs Act, 1962. Therefore, the said 20300.234 MT goods, having declared

assessable value of Rs. 203,84,62,207/-, imported by M/s. TIL, under the said 83 Bills of Entry and also the vessel MT Distya Pushti, having insured value of Rs. 57,35,40,000/- were placed under seizure under Section 110(1) of the Customs Act, 1962, vide Seizure Memo F. No. CUS/SIIB/FUP/1/2022-SIIB-O/o Commr-Cus-Kandla dated 14.01.2022, issued by the Preventive Officer, Custom House, Kandla.

2.8.3 The goods imported and seized under Panchnama dated 02/03.01.2022 under section 110 of the Customs Act, 1962 were provisionally released on execution of PD Bond of an amount of Rs. 206,73,59,038/- and Bank Guarantee of an amount of Rs. 20,67,35,904/- on the request of the importer M/s. TIL, vide letter F. No. CUS/SIIB/FUP/1/2022-SIIB-O/o Commr-Cus-Kandla dated 03.02.2022.

2.9. SCRUTINY OF DOCUMENTS/RECORDS:

During investigation searches were conducted at various premises and statements of various persons were recorded. During searches incriminating documents were recovered/retrieved. During recording of statements also some documents were produced. The scrutiny of the records/documents revealed that the importer had imported 15000 MT RBD, 5000 MT CPO and 300 MT PFAD, which were procured/purchased from the suppliers in Indonesia. The scrutiny of relevant documents is discussed herein below: -

2.9.1 SCRUTINY OF DOCUMENTS RESUMED FROM THE OFFICE PREMISES OF M/S. GLENTECH INDUSTRIES PVT. LTD:

The office premises of M/s. GIPL, 508, 5th Floor, Wegmans Business Park, Plot No. 3, Knowledge Park-III, Greater Noida, UP was searched under Panchnama dated 02.01.2022 and documents as mentioned in the Panchnama were resumed. These documents contained purchase and sales invoices and various other documents such as COO certificates etc.

SCRUTINY OF INVOICES

2.9.1.2 File marked at Sr. No. 7 of the Annexure-A to the above Panchnama dated 02.01.2022 [**RUD NO.3**] contains documents pertaining to purchase of imported goods in Indonesia. M/s. TIWA had purchased 4999.868 MT CPO, 15000 MT RBD and 300 MT PFAD in Indonesia. The details of the few invoices is as under: -

2.9.1.3 Page No. 85 of the above mentioned file is an invoice bearing No. CPO/I/004 showing purchase of 2499.869 MT Crude Palm Oil (Edible Grade) in Bulk. The above goods were purchased by M/s. GVPL, Singapore from M/s. PT. Kharisma Pemasaran Bersama Nusantara, Indonesia (referred as 'M/s. KPBN' hereinafter) for USD 3294827.34.

For better comprehension, the scanned image of the above invoice is reproduced below: -

Marks of Number	Description of goods	Amount
	<p>Shipped per as /ms : MT. Distya Pushti Voy. MID-DP-07/21 From Dumai Port, Indonesia 01.12.2021 Destination Deendayal (Kandla) Port, India</p>	
Without mark	<p align="center">CRUDE PALM OIL (EDIBLE GRADE) IN BULK</p> <p>Parameter Specifications : FFA (As Palmitic) : 4.5 Pct Max M And I : 0.5 Pct Max</p> <p>Incoterms : FOB Dumai Port, Indonesia</p> <p>Quantity shipped as per B/L Nr. DUM/DEE/02 dated 01.12.2021 : 2,499.869 metric tons at US\$.1,318.00 per tons net shipped weight</p> <p>FOB Dumai Port, Indonesia US\$. 3,294,827.34</p> <p>L/C No. DC OCB212655 dd. November 26, 2021 HSBC Singapore</p> <p>Certifying that merchandise is of Indonesia origin Commingling of cargo of same grade and spesification is allowed</p>	
<p>Sales Contract No. : 1001/HOLDING/CPO-E/N-V/X/2021 Date B/L : - Measurements : - Import Licence : - Export Decl. : Instr. Nr. CPO/004 Crop 2021 PTPN-V</p> <p align="right">Medan, December 01, 2021 PT. KHARISMA PEMASARAN BERSAMA NUSANTARA, (PT. KPB NUSANTARA), MEDAN BRANCH ON BEHALF OF PT. PERKEBUNAN NUSANTARA-V JALAN BALAI KOTA NO. 8 MEDAN 20111, INDONESIA</p> <p>AKHLAK – Amanah, Kompeten, Harmonis, Loyal, Adaptif, Kolaboratif</p> <p>PT KHARISMA PEMASARAN BERSAMA NUSANTARA CABANG MEDAN Jl. Balai Kota No. 8, Medan 20111, Indonesia P +62 61 4538455 F +62 51 4538108 www.inacom.co.id</p>		


Image4: Scanned copy of invoice bearing No. CPO/I/004 showing purchase of 2499.869 MTs of CPO shipped under B/L No. DUM/DEE/02 from Dumai, Indonesia 01.12.2021 on MT Distya Pushti Voy.07/21.

2.9.1.4 Similarly, Page No. 84 of the above mentioned file is an invoice No. CPO/I/003 showing purchase of 2500 MT Crude Palm Oil (Edible Grade) in Bulk. The above goods were purchased by M/s. GVPL, Singapore from M/s. KPBN, Indonesia for USD 3295000.

2.9.1.5 Page No. 97 of the above mentioned file is an invoice bearing No. GVPL/2021-22/13 dated 06.12.2021, issued by M/s. GVPL, Singapore to M/s. TIWA, showing sale of 4999.869 MT Crude Palm Oil (Edible Grade) in Bulk which were purchased under invoices discussed herein above for USD 6589827.34.

2.9.1.6 Further, Page No. 116 of the above mentioned file is an invoice No. 110A/INV-E/INL/XI/2021 dated 25.11.2021, showing purchase of 15000.225 MT Refined Bleached and Deodorised Palm Olein (Edible Grade) in Bulk. The above goods were purchased by M/s. TIWA from M/s. PT Industri Nebati

Lestari, Indonesia (referred as 'M/s. INL' hereinafter) for USD 19175293.85. The scanned image of the above invoice is reproduced below:



PT. Industri Nabati Lestari
Palm Oil Refinery & Fractionation


COMMERCIAL INVOICE

1. Shipper/Exporter PT.INDUSTRI NABATI LESTARI KOMP. KAWASAN EKONOMI KHUSUS - SEI MANGKEI, KAV 2-3 KEL. SEI MANGKEI, KEC BOSAR MALIGAS KAB SIMALUNGUN, SUMATERA UTARA, 21184 INDONESIA.		8. No. & Date of Invoice 110A/INV-E/INL/XI/2021 DATED : 25 NOV 2021		
2. Consignee TO ORDER OF CITIBANK N.A SINGAPORE BRANCH		9. Term Of Payment LC No. 5942604469 Dated. 19 NOV 2021	10. Billing to Party	
3. Notify Party / Applicant TATA INTERNATIONAL WEST ASIA DMCC, 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, UNITED ARAB EMIRATES		11. Contract Number : 146/SC/FOB/INL/X/2021 151/SC/FOB/INL/X/2021 154/SC/FOB/INL/X/2021		
4. Port of Loading KUALA TANJUNG PORT, INDONESIA		5. Port of Discharge DEENDAYAL (KANDLA) PORT, INDIA		
6. Pre-Carriage By M/T. DISTYA PUSHTI VOY. 07/21		7. Shipped on Board Date 06 DEC 2021		
12. Remarks FINAL DESTINATION: DEENDAYAL (KANDLA) PORT, INDIA FOB KUALA TANJUNG PORT, INDONESIA				
13. Marks and Nos.	14. Description of Goods	15. Quantity (In M/T)	16. Unit Price	17. Amount
	5000.000 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK AT USD 1263.00 PER MT	5,000.000	USD 1,263.00	USD 6,315,000.00
	5000.000 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK AT USD 1266.00 PER MT	5,000.000	USD 1,266.00	USD 6,330,000.00
	5000.225 MTS REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK AT USD 1306.00 PER MT	5,000.225	USD 1,306.00	USD 6,530,293.85
INCOTERM: FOB KUALA TANJUNG PORT, INDONESIA MERCHANDISE IS OF INDONESIA ORIGIN BL NO /DATE: DP-KTG-DEE-01 DATED 06TH DEC 2021				
TOTAL		15,000.225		USD 19,175,293.85


In word : US Dollar
 NINETEEN MILLION ONE HUNDRED SEVENTY FIVE THOUSAND TWO HUNDRED NINETY THREE AND EIGHTY FIVE CENT

NOTE :
 Payment please transfer to below account :
Bank Name : BANK MANDIRI
Beneficiary Name : PT INDUSTRI NABATI LESTARI
Account no : 105.001.326.1940 (USD)
Swift Code : BMRIDJ
Address : Jalan Imam Bonjol No: 16D

Open



SIGNED BY



ERNI YASRIANTI
SALES EXPORT

Factory & Main Office:
 Special Economic Zone - Sei Mangkei
 Jl. Kelapa Sawit H. Kav. 2, 3
 Kec. Bosar Maligas, Simalungun 21184
 North Sumatera - Indonesia
 P. +62 622 7297 252 F. +62 622 7297 258
 E. info@inl.co.id

www.inl.co.id

Representative & Marketing Office:
 Jl. Iskandar Muda No. 118
 Medan 20119
 North Sumatera - Indonesia
 P. +62 61 4521 666

Image5: Scanned copy of the invoice No. 110A/INV-E/INL/XI/2021 dated 25.11.2021, showing purchase of 15000.225 MT Refined Bleached and Deodorised Palm Olein (Edible Grade) in Bulk.

From the above invoice, it can be seen that 15000.225 MT Refined Bleached and Deodorised Palm Olein (Edible Grade) in Bulk were purchased by M/s. TIWA from M/s. INL, Indonesia for USD 19175293.85. It is pertinent to mention here that in the present case, the importer M/s. TIL had purchased the goods from M/s. TIWA.

2.9.1.7 Similarly, Page No. 115 of the above mentioned file is an invoice No. 110B/INV-E/INL/XI/2021 dated 25.11.2021, showing purchase of 250 MT Palm Fatty Acid Distillate in Bulk. The above goods were purchased by

M/s.TIWA from M/s. INL, Indonesia for USD 294000. The scanned image of the above invoice is reproduced below: -



COMMERCIAL INVOICE




1. Shipper/Exporter PT.INDUSTRI NABATI LESTARI KOMP. KAWASAN EKONOMI KHUSUS SEI MANGKEI KAV 2-3 KELSEI MANGKEI, KEC BOSAR MALIGAS KAB SIMALUNGUN,SUMATERA UTARA, 21184 INDONESIA.		8. No. & Date of Invoice 110B/INV-E/INL/XI/2021 DATED : 25 NOV 2021		
2. Consignee TO ORDER OF CITIBANK N.A SINGAPORE BRANCH		9. Term Of Payment LC No. 5942604469 Dated. 19 NOV 2021	10. Billing to Party	
3. Notify Party / Applicant TATA INTERNATIONAL WEST ASIA DMCC, 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, UNITED ARAB EMIRATES		11. Contract Number : 153/SC/FOB/INL/XI/2021 163/SC/FOB/INL/XI/2021		
4. Port of Loading KUALA TANJUNG PORT, INDONESIA		5. Port of Discharge DEENDAYAL (KANDLA) PORT, INDIA		
6. Pre-Carriage By M/T. DISTYA PUSHTI VOY. 07/21		7. Shipped on Board Date 05 DEC 2021		
12. Remarks FINAL DESTINATION: DEENDAYAL (KANDLA) PORT, INDIA FOB KUALA TANJUNG PORT, INDONESIA				
13. Marks and Nos.	14. Description of Goods	15. Quantity (In M/T)	16. Unit Price	17. Amount
	200.000 MTS PALM FATTY ACID DISTILLATE (PFAD) IN BULK AT USD 1181.00 PER MT	200.00	USD 1,181.00	USD 236,200.00
	50.000 MTS PALM FATTY ACID DISTILLATE (PFAD) IN BULK AT USD 1156.00 PER MT	50.00	USD 1,156.00	USD 57,800.00
INCOTERM: FOB KUALA TANJUNG PORT, INDONESIA MERCHANDISE IS OF INDONESIA ORIGIN BL NO /DATE:DP-KTG-DEE-02 DATED 05TH DEC 2021				
TOTAL		250.00		USD 294,000.00
In word : US Dollar TWO HUNDRED NINETY FOUR THOUSAND ONLY				
NOTE : Payment please transfer to below account : Bank Name : BANK MANDIRI Beneficiary Name : PT INDUSTRI NABATI LESTARI Account no : 105.001.326.1940 (USD) Swift Code : BMRIDJIA Address : Jalan Imam Bonjol No: 16D		SIGNED BY   ERNI YASRIANTI SALES EXPORT		
<small>Factory & Main Office: Special Economic Zone - Sei Mangkei Jl. Kelapa Sawit II, Km. 2-3 Kec. Bosar Maligas, Simalungun 21184 North Sumatra - Indonesia P : +62 822 7247 252 F : +62 822 7247 256 E : esw@inl.co.id</small>		<small>Representative & Marketing Office: Jl. Iskandar Muda No. 115 Medan 20119 North Sumatra - Indonesia P : +62 61 8521 008</small>		

Image6: - Scanned copy of invoice No. 110B/INV-E/INL/XI/2021 dated 25.11.2021, showing purchase of 250 MT Palm Fatty Acid Distillate in Bulk.

From the above invoice, it can be seen that 250 MT Palm Fatty Acid Distillate in Bulk were purchased by M/s. TIWA from M/s. INL, Indonesia for USD 294000. In the present case the, supplier of the goods is M/s. TIWA.

2.9.1.8 Similarly, Page No. 114 of the above mentioned file is an invoice No. 110C/INV-E/INL/XI/2021 dated 05.12.2021, showing purchase of 50.140 MT Palm Fatty Acid Distillate in Bulk. The above goods were purchased by

M/s. TIWA from M/s. INL, Indonesia for USD 61722.34. The scanned image of the above invoice is reproduced below:



PT. Industri Nabati Lestari
Palm Oil Refinery & Fractionation



COMMERCIAL INVOICE

1. Shipper/Exporter PT.INDUSTRI NABATI LESTARI KOMP. KAWASAN EKONOMI KHUSUS SEI MANGKEI KAV 2-3 KEL. SEI MANGKEI, KEC BOSAR MALIGAS KAB SIMALUNGUN, SUMATERA UTARA, 21184 INDONESIA.		8. No. & Date of invoice 110C/INV-E/INL/XI/2021 DATED : 05 DEC 2021		
2. Consignee TO ORDER OF CITIBANK N.A SINGAPORE BRANCH		9. Term Of Payment LC No. 5942604469 Dated: 19 NOV 2021	10. Billing to Party	
3. Notify Party / Applicant TATA INTERNATIONAL WEST ASIA DMCC, 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, UNITED ARAB EMIRATES		11. Contract Number : 170/SC/FOB/INL/XI/2021		
4. Port of Loading KUALA TANJUNG PORT, INDONESIA		5. Port of Discharge DEENDAYAL (KANDLA) PORT, INDIA		
6. Pre-Carriage By M/T. DISTYA PUSHTI VOY. 07/21		7. Shipped on Board Date 05 DEC 2021		
12. Remarks FINAL DESTINATION: DEENDAYAL (KANDLA) PORT, INDIA FOB KUALA TANJUNG PORT, INDONESIA				
13. Marks and Nos.	14. Description of Goods	15. Quantity (In M/T)	16. Unit Price	17. Amount
	50.140 MTS PALM FATTY ACID DISTILLATE (PFAD) IN BULK AT USD 1231.00 PER MT INCOTERM: FOB KUALA TANJUNG PORT, INDONESIA MERCHANDISE IS OF INDONESIA ORIGIN BL NO /DATE: DP-KTG-DEE-03 DATED 05TH DEC 2021	50.140	USD 1,231.00	USD 61,722.34
TOTAL		50.140		USD 61,722.34

In word : US Dollar
SIXTY ONE THOUSAND SEVEN HUNDRED TWENTY TWO AND THIRTY FOUR ONLY

NOTE :
 Payment please transfer to below account :
 Bank Name : BANK MANDIRI
 Beneficiary Name : PT INDUSTRI NABATI LESTARI
 Account no : 105.001.326.1940 (USD)
 Swift Code : BMRIDJIA
 Address : Jalan Imam Bonjol No: 16D

SIGNED BY

ERNI YASRIANTI
SALES EXPORT

Factory & Main Office:
 Special Economic Zone - Sei Mangkei
 Jl. Kelapa Samar II Kav. 2-3
 Kec. Bosar Maligas, Simalungun 21184
 North Sumatra - Indonesia
 P: +62 622 7297 252 F: +62 622 7297 255
 E: ew@inl.as.id

www.inl.co.id

Representative & Marketing Office:
 Jl. Iskandar Muda No. 113
 Medan 20119
 North Sumatra - Indonesia
 P: +62 61 4521 668

Image7: - Scanned copy of invoice No. 110C/INV-E/INL/XI/2021 dated 05.12.2021, showing purchase of 50.140 MT Palm Fatty Acid Distillate in Bulk.

From the above invoice, it can be seen that 50.140 MT Palm Fatty Acid Distillate in Bulk were purchased by M/s. TIWA from M/s.INL, Indonesia for USD 61722.34. In the present case, the supplier of the goods is M/s. TIWA.

2.9.1.9 Page No. 103 of the above mentioned file is an invoice bearing No. SINDK03285/SINDK03286 dated 16.12.2021, issued by M/s. TIWA, Dubai to M/s. TIL., Mumbai, showing sale of 15300.365 MT CPO and 4999.869 MT CPO

for USD 20365397.83 USD and 6860970.24 USD, respectively. The scanned image of the above invoice is reproduced below:-

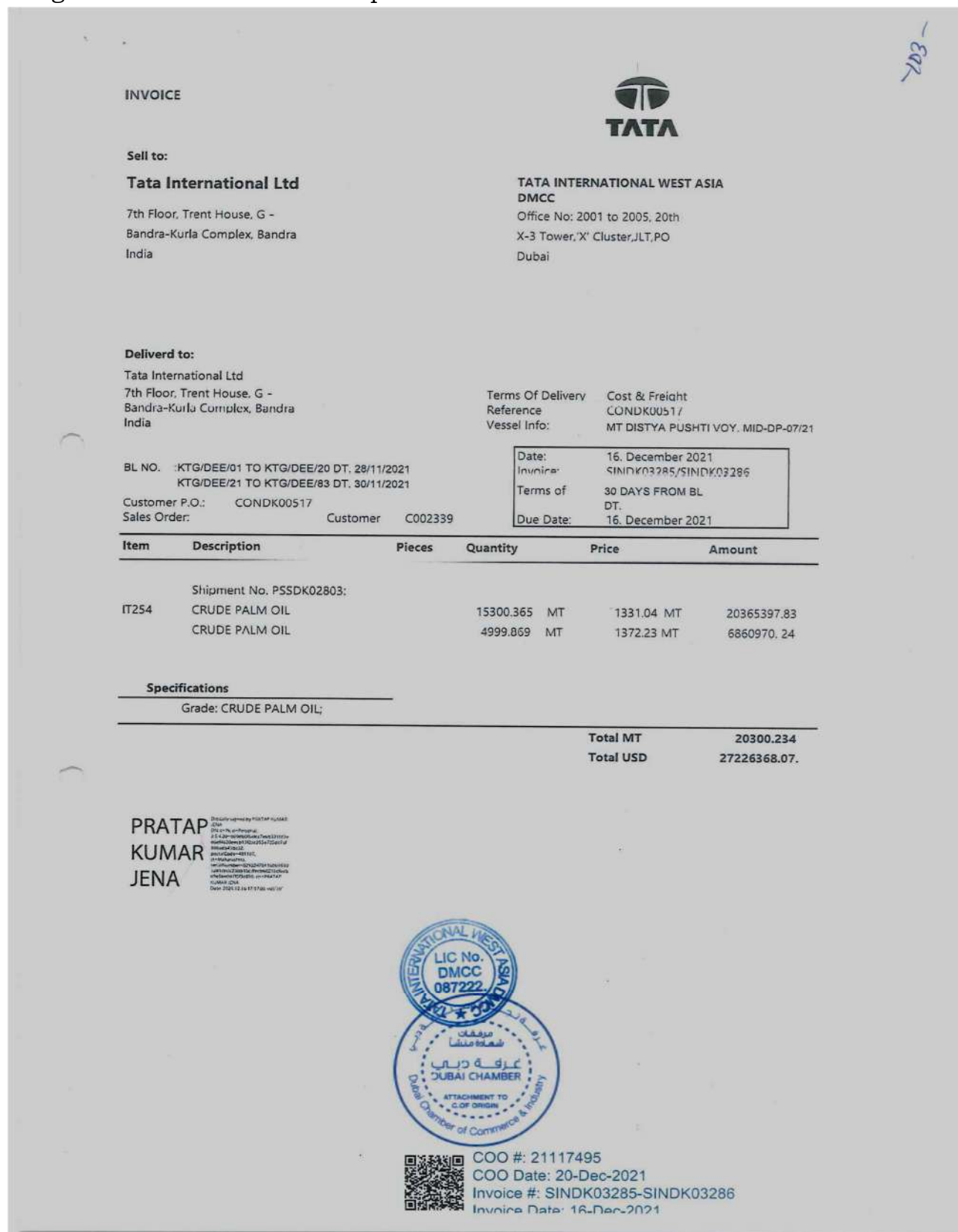
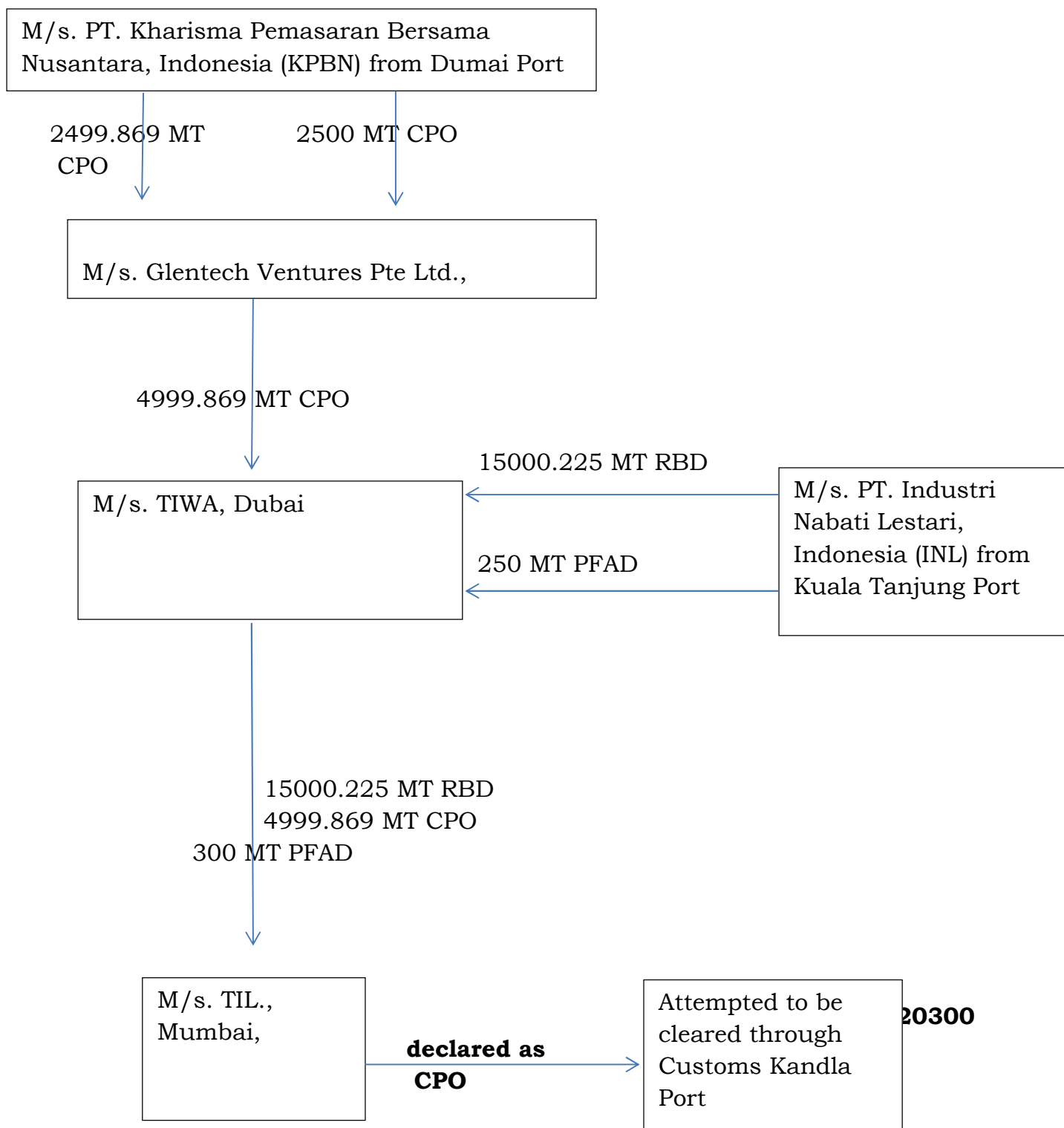


Image8: Scanned copy of invoice bearing No. SINDK03285/SINDK03286 dated 16.12.2021

M/s. TIWA had purchased 4999.868 MT CPO, 15000 MT RBD and 300 MT PFAD in Indonesia. However, in the sales invoice, they have shown sale of 15300.365 MT CPO and 4999.869 MT CPO to M/s. TIL. Thus, it appears that in order to hide the actual identity of the goods, the importer has manipulated the documents to show import of CPO instead of CPO, RBD and PFAD, actually imported by them, in order to escape from the payment of higher rate of Customs duties. For better comprehension, a flowchart depicting movement of

goods under different invoices i.r.o. consignment imported vide vessel 'MT Distya Pushti V.MID-DP-07/21' is as below: -



Picture depicting movement of Goods and invoices' declaration i.r.o consignment imported vide vessel MT Ditya Pushti MID-DP-07/21

SCRUTINY OF SALES/ PUCHASE CONTRACTS

2.9.1.13 Page Nos. 15-13 of the above mentioned file is Contract Number 153/SC/FOB/INL/X/2021 dated 19.10.2021 between M/s. GVPL, Singapore (Buyer) and M/s. INL, Indonesia (Seller). The contract is for purchase of 200 MT Palm Fatty Acid Distillate @ USD 930.00 for total amount of USD 1,86,000.00 by M/s. GVPL, Singapore. The scanned image of the above contract is reproduced below:

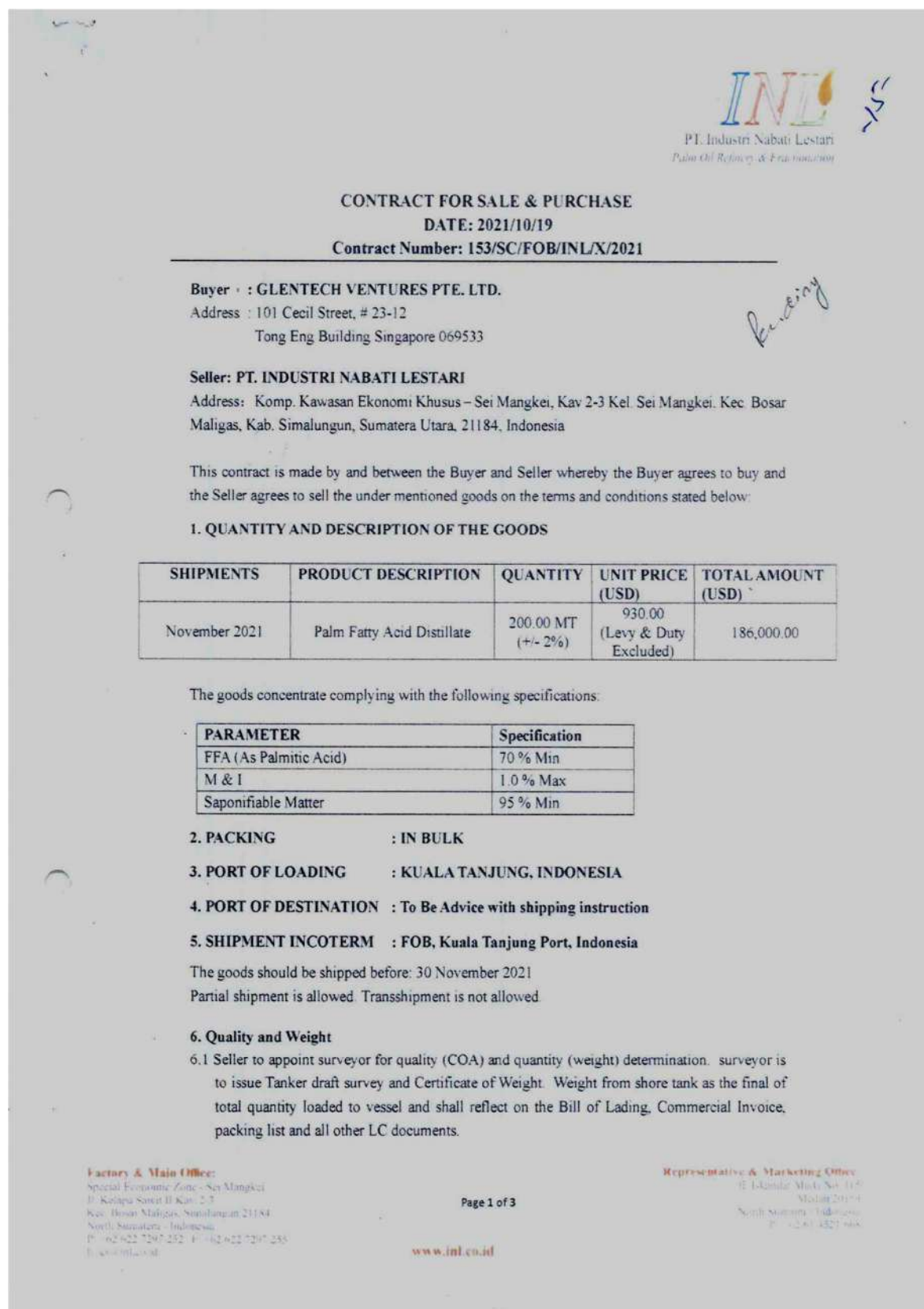


Image12: Scanned image of contractNo. 153/SC/FOB/INL/X/2021 dated 19.10.2021 for illustration purpose.

2.9.1.14 Page Nos. 12-4 of the above mentioned file are three Contracts bearing No. 154/SC/FOB/INL/X/2021 dated 19.10.2021, Contract No.146/SC/FOB/INL/ X/2021 dated 06.10.2021 and Contract No. 151/SC/FOB/INL/X/2021 dated 07.10.2021 between M/s. GVPL., Singapore

(Buyer) and M/s. INL, Indonesia (Seller). Each contract is for purchase of 5000 MT RBD. The scanned image of the above contract is reproduced below: -

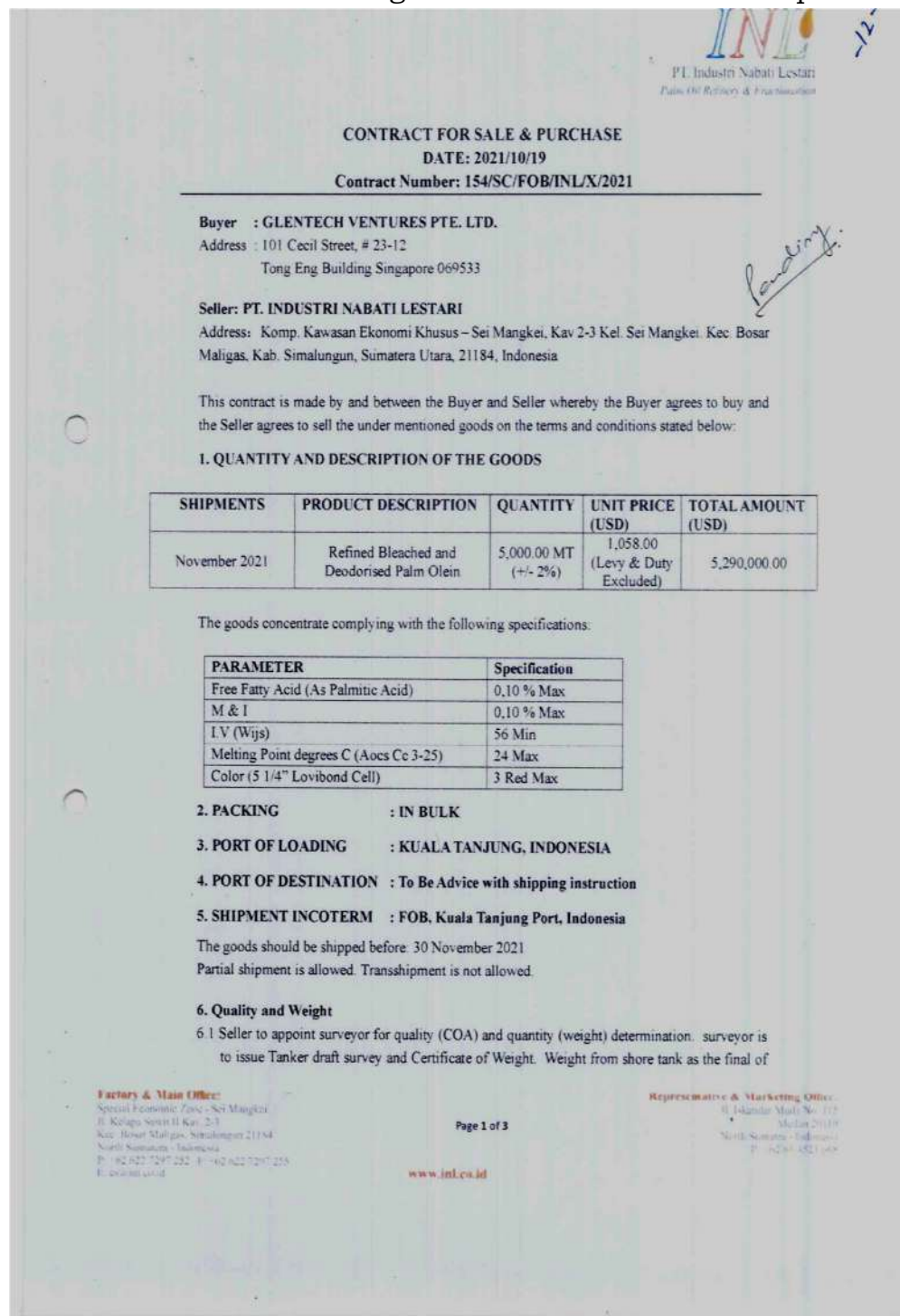


Image13: Scanned image of aforementioned contracts for purchase of 5000MT RBD Palmolein (for illustrative purpose)


The perusal of the abovementioned contracts reveals that M/s. GVPL, Singapore (Buyer) had entered into contract with M/s. INL, Indonesia (Seller) for purchase of 15000 MT RBD. Besides other particulars, the contracts also contain parameters of the goods to be purchased i.e. RBD, packing details, port of loading etc.

SCRUTINY OF SHIPPING CERTIFICATE

2.9.1.15 Page No. 81 of the above mentioned file is a Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia. As per the above certificate 2499.869 MT CPO was shipped through vessel MT Distya Pushti, Voyage No. MID-DP-07/21 from Dumai port, Indonesia. The port of discharge is Deendayal (Kandla) port, India and BL No. DUM/DEE/02 dated

01.12.2021. The scanned image of the above Shipping Certificate is reproduced below:

-81-



PT. URBAN SHIPPING AGENCY (U.S.A)

Komplek Bumi Dasar Permai
 Jln. Sempurna No.3, RT 007 Kel. Ratu Sima,
 Kec. Dumai Selatan, Dumai 28825, Riau - Indonesia
 Telp. +62-765-9910844 / +62-765-4370692
 Email : dumai@agencyurban.net

Website : agencyurban.net

DATE: 02/12/2021


SHIPPING CERTIFICATE

TO WHOM IT MAY CONCERN

VESSEL AND VOYAGE NUMBER	: MT DISTYA PUSHTI VOY. MID-DP-07/21
COMMODITY	: CRUDE PALM OIL (EDIBLE GRADE) IN BULK
QUANTITY SHIPPED	: 2,499.869 MTS
PORT OF LOADING	: DUMAI PORT, INDONESIA
PORT OF DISCHARGE	: DEENDAYAL (KANDLA) PORT, INDIA
B/L NUMBER	: DUM/DEE/02
B/L DATE	: 01/12/2021
FLAG	: INDIA
YEAR BUILT	: 1998
CLASSIFICATION SOCIETY	: IRS – INDIAN REGISTER OF SHIPPING

WE HEREBY CERTIFYING THAT THE CARRYING VESSEL “MT DISTYA PUSHTI VOY. MID-DP-07/21” IS A SEAWORTHY VESSEL, NOT MORE THAN 25 YEARS OLD, AND HAS BEEN REGISTERED WITH AN APPROVED CLASSIFICATION SOCIETY (IRS – INDIAN REGISTER OF SHIPPING).

YOURS FAITHFULLY,



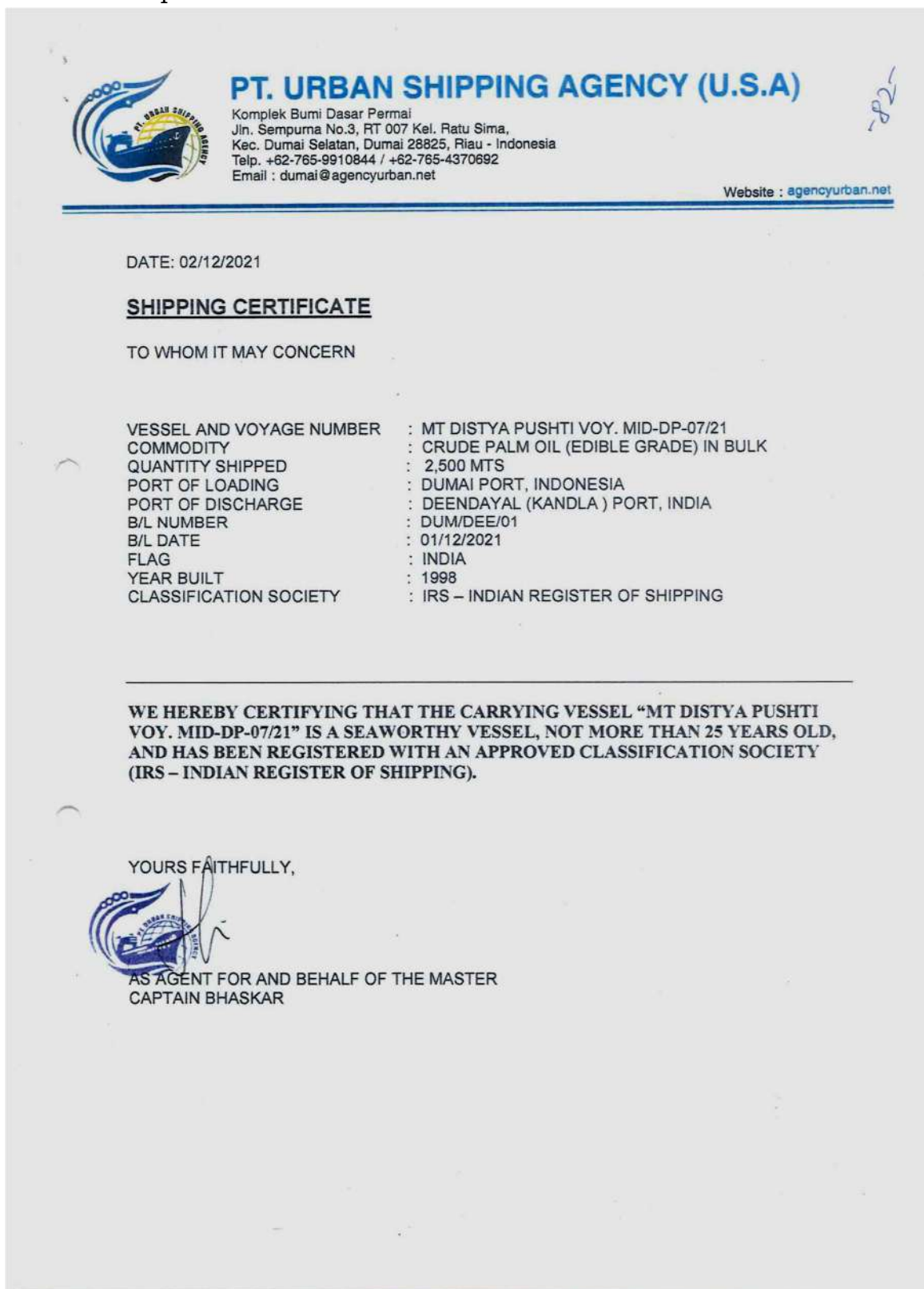
AS AGENT FOR AND BEHALF OF THE MASTER
CAPTAIN BHASKAR

Image14: Scanned image of Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia i.r.o. 2499.869 MT CPO from Dumai Port, Indonesia

The perusal of the above certificate reveals that 2499.869 MTs of CPO were loaded from Dumai port, Indonesia in subject vessel MT Distya Pushti Voy. MID-DP-07/21.

2.9.1.16 Similarly, Page No. 82 of the above mentioned file is also a Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia. As per the above certificate 2500 MT CPO was shipped through vessel MT Distya Pushti, Voyage No. MID-DP-07/21 from Dumai port, Indonesia. The port of discharge is Deendayal (Kandla) port, India and BL No.

DUM/DEE/01 dated 01.12.2021. The scanned image of the above Shipping Certificate is reproduced below:



PT. URBAN SHIPPING AGENCY (U.S.A)
 Komplek Bumi Dasar Permai
 Jln. Sempurna No.3, RT 007 Kel. Ratu Sima,
 Kec. Dumai Selatan, Dumai 28825, Riau - Indonesia
 Telp. +62-765-9910844 / +62-765-4370692
 Email : dumai@agencyurban.net
 Website : agencyurban.net

DATE: 02/12/2021

SHIPPING CERTIFICATE

TO WHOM IT MAY CONCERN

VESSEL AND VOYAGE NUMBER : MT DISTYA PUSHTI VOY. MID-DP-07/21
 COMMODITY : CRUDE PALM OIL (EDIBLE GRADE) IN BULK
 QUANTITY SHIPPED : 2,500 MTS
 PORT OF LOADING : DUMAI PORT, INDONESIA
 PORT OF DISCHARGE : DEENDAYAL (KANDLA) PORT, INDIA
 B/L NUMBER : DUM/DEE/01
 B/L DATE : 01/12/2021
 FLAG : INDIA
 YEAR BUILT : 1998
 CLASSIFICATION SOCIETY : IRS – INDIAN REGISTER OF SHIPPING

WE HEREBY CERTIFYING THAT THE CARRYING VESSEL “MT DISTYA PUSHTI VOY. MID-DP-07/21” IS A SEAWORTHY VESSEL, NOT MORE THAN 25 YEARS OLD, AND HAS BEEN REGISTERED WITH AN APPROVED CLASSIFICATION SOCIETY (IRS – INDIAN REGISTER OF SHIPPING).


YOURS FAITHFULLY,

 AS AGENT FOR AND BEHALF OF THE MASTER
 CAPTAIN BHASKAR

Image 15: Scanned image of Shipping Certificate dated 02.12.2021, issued by PT. Urban Shipping Agency (USA), Indonesia i.r.o. 2500 MT CPO from Dumai Port, Indonesia

The perusal of the above certificate reveals that 2500 MT CPO was loaded from Dumai port, Indonesia in vessel MT Distya Pushti Voy MID-DP-07/21.

2.9.1.17 File marked at Sr. No. 6 of the Annexure-A to the Panchnama [RUD NO. 3] contains documents viz. charter agreement of vessel, purchase contract, e-mail correspondence, inspection report etc.

SCRUTINY OF CHARTER PARTY AGREEMENT, E-MAILS, VOYAGE ORDERS ETC.

20

4-3 GRADES OF MIN 20,000 MT PALM OIL PRODUCTS (EXCLUDING STEARIN/PALM ACID BUT INCLUDING ABOUT 400 MT PFAD WHICH WILL BE BLENDED) WITH 2% MORE IN CHOPT AHWNS

INTENDED BREAKDOWN:

5,000 MT CPO – INTENDED PORT: DUMAI

15,000 MT PALM OLEIN – INTENDED PORT: KUALA TANJUNG

ABOUT 400 MT PFAD – INTENDED PORT: KUALA TANJUNG

CHARTERERS WARRANTS THAT MIN CARGO WILL BE 20,000 MTS AND ABOVE BREAKUP CAN BE CHANGED AS PER CHARTERERS REQUIREMENT

CHARTERER HAS OPTION TO DO ITT BLENDING IN PORT KLANG/TANJUNG BRUAS AT CHARTERER'S TIME AND COSTS – OWNER IS TO PROVIDE MINIMUM 2000 MT SPACE FOR BLENDING PURPOSE

OWNER WARRANTS LAST 3 CARGOES ARE CLEAN, UNLEADED AND NOT ON FOSFA BANNED LIST LAST CARGO – OWNER CONFIRMS

OWNER WARRANTS LAST 3 CARGOES ARE LOADED WITH MINIMUM 60% VOLUME CAPACITY – OWNER CONFIRMS

CHARTERER WILL BLEND 10,000MT OLEIN WITH 5000 MT CPO AND 200MT PFAD, AND REMAINING 5000MT OLEIN WILL BE IMPORTD /MANIFESTED TO INDIA AS OLEIN ONLY – OWNER CONFIRMS

HEATING INSTRUCTIONS: CHARTERER AND OWNER CONFIRM

DURING VOYAGE FOR CPO AND OLEIN: 32 to 40 DEG C

MAINTAIN 45 TO 50 DEG C UNTIL BLENDING IS COMPLETED

DISCHARGE TEMPERATURE: 50 TO 55 DEG C AS PER FOSFA'S RECOMMENDED HEATING INSTRUCTIONS

If this Charter Party is for a full cargo, then it shall be the quantity the Vessel can carry if loaded to her minimum permissible freeboard for the voyage, but not exceeding what the Vessel can, in the Master's judgment, reasonably stow and carry over and above her tackle, apparel, stores, and furniture, sufficient space to be left in the expansion tanks to provide for the expansion of the cargo. In no event shall Charterer be required to furnish cargo in excess of the quantity stated as the Vessel's capacity for cargo plus 10% of that quantity. If less than a full cargo is to be carried, the quantity stated shall be the minimum quantity which the Charterer is required to supply.

C. Loading Port.

2SP/1SB DUMAI AND KUALA TANJUNG, INDONESIA (DUMAI FOLLOWED BY KUALA TANJUNG AS PER LAYCAN CHARTERER HAS WITH SHIPPERS)

Readiness Date: 20th NOVEMBER 2021

Cancelling Date: 29th NOVEMBER 2021 (2359)

D. Discharging Port.

1-2SP/1SB NEW MANGALORE AND/OR JNPT AND/OR KANDLA, INDIA (WCI RANGE) OR 1-2SP/1SB MVKK, INDIA (ECI RANGE)

CHARTERER SHALL CONFIRM DISCHARGE PORT PRIOR LOADING

E. Total Laytime.

125/80 MTPH SHINC REV

F. Freight Rate.

USD 40.00 PMT BASIS 2/1 FOR JNPT OR KANDLA
 USD 39.00 PMT BASIS 2/1 FOR NEW MANGALORE ONLY
 USD 42.00 PMT BASIS 2/2 FOR WCI RANGE
 USD 37.00 PMT BASIS 2/1 FOR MVKK RANGE
 USD 38.50 PMT BASIS 2/2 FOR MVKK RANGE

Freight Payable at:

Edman Bank

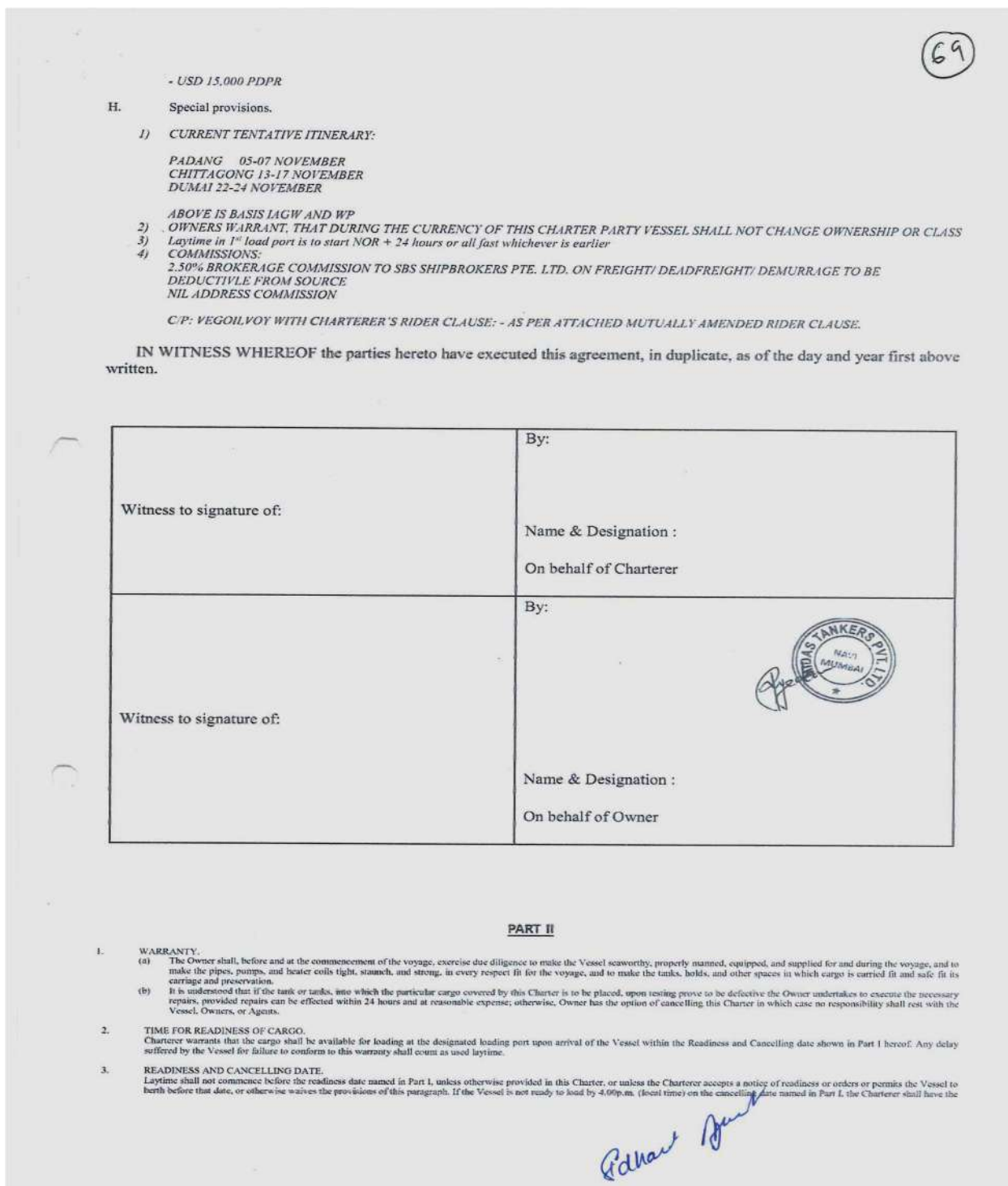


Image16: Scanned images of samples from Tanker Voyage Charter Party Agreement dated 03.11.2021

As per the above agreement, 5000 MT CPO was to be loaded from Dumai port, Indonesia; 15000 MT Palm Olein and about 400 MT PFAD from Kuala Tanjung port, Indonesia. Further, as per the agreement, the Charterer has option of blending in port Klang/Tanjung Bruas. The clause reads as under:

“Charterer has option to do ITT of blending in port Klang/TanjungBruas at Charterer’s time and costs – owner is to provide minimum 2000 MT space for blending purpose.”

Another clause regarding blending of goods reads as under:

“Charterer will blend 10,000 MT Olein with 5000 MT CPO and 200 MT PFAD, and remaining 5000 MT Olein will be imported/ manifested to India as Olein only – Owner confirms.”

Thus, as per the above clauses, the Charterer will blend the goods viz. Olein, CPO and PFAD.

2.9.1.19 Page No. 149 of the above file is print out of an e-mail correspondence dated 17.11.2021 from Amit Agarwal (operations@glentech.co) to Amit Thakkar (amit.thakkar@tatainternational.com) and others. Vide above mail, it has been instructed to open LC to PT INL for total 15250 MT (15,000 MT RBD & 250 MT PFAD). The scanned image of the above page is reproduced below:

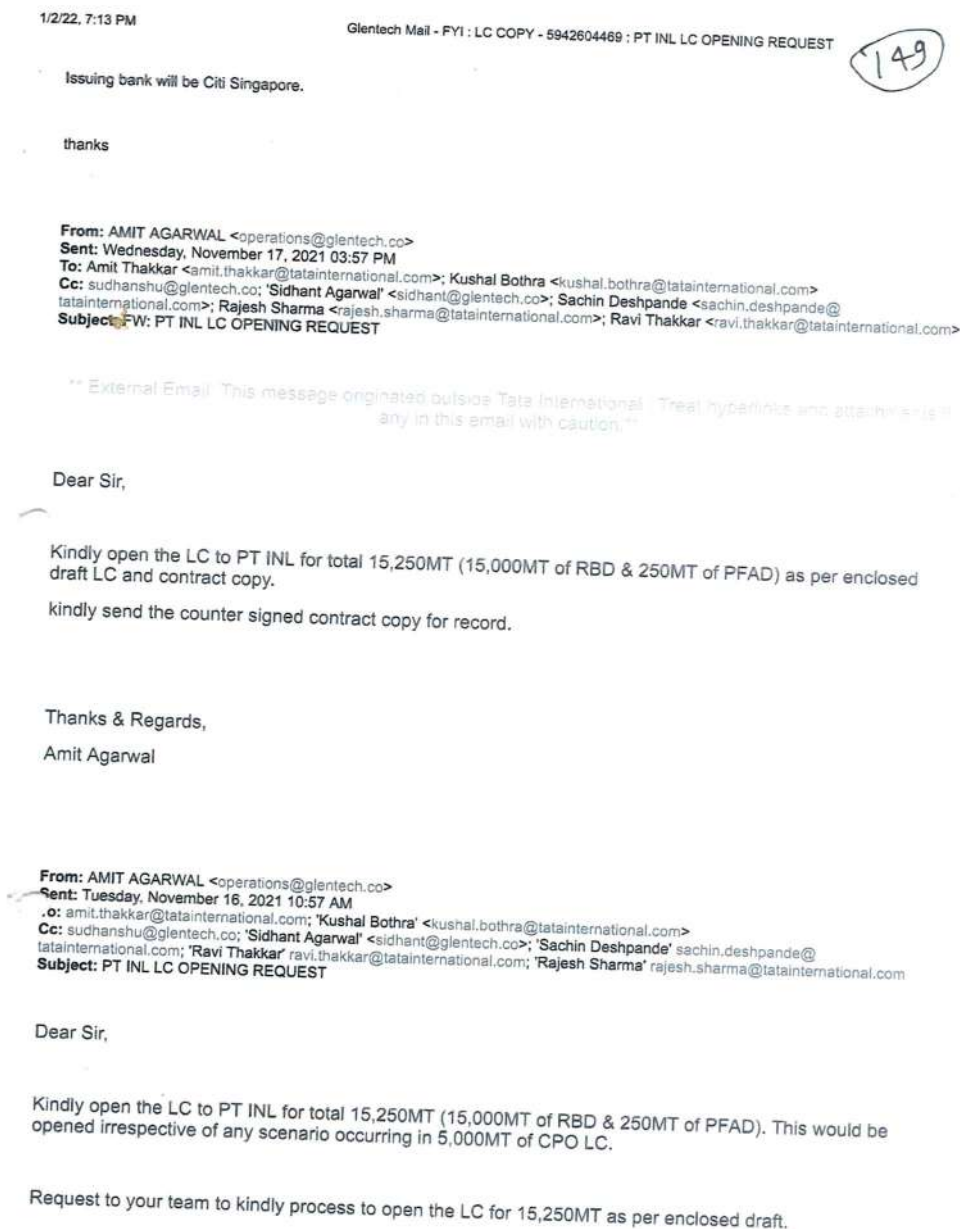


Image 17: E-mail from operations@glentech.co to amit.thakkar@tatainternational.com regarding opening of LC

It is pertinent to mention here that 15000 MT RBD and 300 MT PFAD was purchased from M/s.INL, Indonesia. This e-mail confirms the fact that 15000 MT RBD and 300 MT PFAD were purchased by the supplier in Indonesia.

2.9.1.20 Page No. 151 of the above mentioned file is print out of an e-mail correspondence dated 17.11.2021 from Amit Agarwal (operations@glentech.co)

to Ravi Thakkar, Amit Thakkar of M/s.TIL. The mail suggests that details of contracts with INL have been enclosed. The details pertain to 15,000 MT RBD & 250 MT PFAD. The scanned image of the above page is reproduced below:

1/2/22, 7:13 PM

Glentech Mail - FYI : LC COPY - 5942604469 : PT INL LC OPENING REQUEST

(151)

From: Sachin Deshpande <sachin.deshpande@tatainternational.com>
Sent: Friday, November 19, 2021 5:41 PM
To: AMIT AGARWAL <operations@glentech.co>
Cc: sudhanshu@glentech.co; 'Sidhant Agarwal' <sidhant@glentech.co>; Rajesh Sharma <rajesh.sharma@tatainternational.com>; 'Vijay Glentech Commercial' <commercial@glentech.co>; Ravi Thakkar <ravi.thakkar@tatainternational.com>; Amit Thakkar <amit.thakkar@tatainternational.com>; Kushal Bothra <kushal.bothra@tatainternational.com>; Shipping . <shipping@glentech.co>
Subject: LC COPY - 5942604469 : PT INL LC OPENING REQUEST

Dear Amit Ji,

PFA the LC Copy dated 19-12-2021

From: AMIT AGARWAL [mailto:operations@glentech.co]
Sent: Wednesday, November 17, 2021 20:50
To: Ravi Thakkar; Amit Thakkar; Kushal Bothra
Cc: sudhanshu@glentech.co; 'Sidhant Agarwal'; Sachin Deshpande; Rajesh Sharma; 'Vijay Glentech Commercial'
Subject: RE: PT INL LC OPENING REQUEST

** External Email: This message originated outside Tata International . Treat hyperlinks and attachments if any in this email with caution.**

Dear Team,

Please find enclosed the separate contracts of INL (product wise) for your reference.

SR NO	CONTRACT	CONTRCAT NO.	SIPMENT DATE	PRODUCT	QTY MT	APPROX UNIT PRICE PMT USD (FOB)	DUTY/LEVY	PMT PRICE INCLUDING DETY/LEVY	VALUE IN USD
1	INL	146	Nov-21	RBD	5,000.00	1015	248	1263	6,315,000.00
2	INL	151	Nov-21	RBD	5,000.00	1018	248	1266	6,330,000.00
3	INL	154	Nov-21	RBD	5,000.00	1058	248	1306	6,530,000.00
4	INL	153	Nov-21	PFAD	200.00	930	251	1181	236,200.00
5	INL	163	Nov-21	PFAD	50.00	905	251	1156	57,800.00
					15,250.00				19,469,000.00

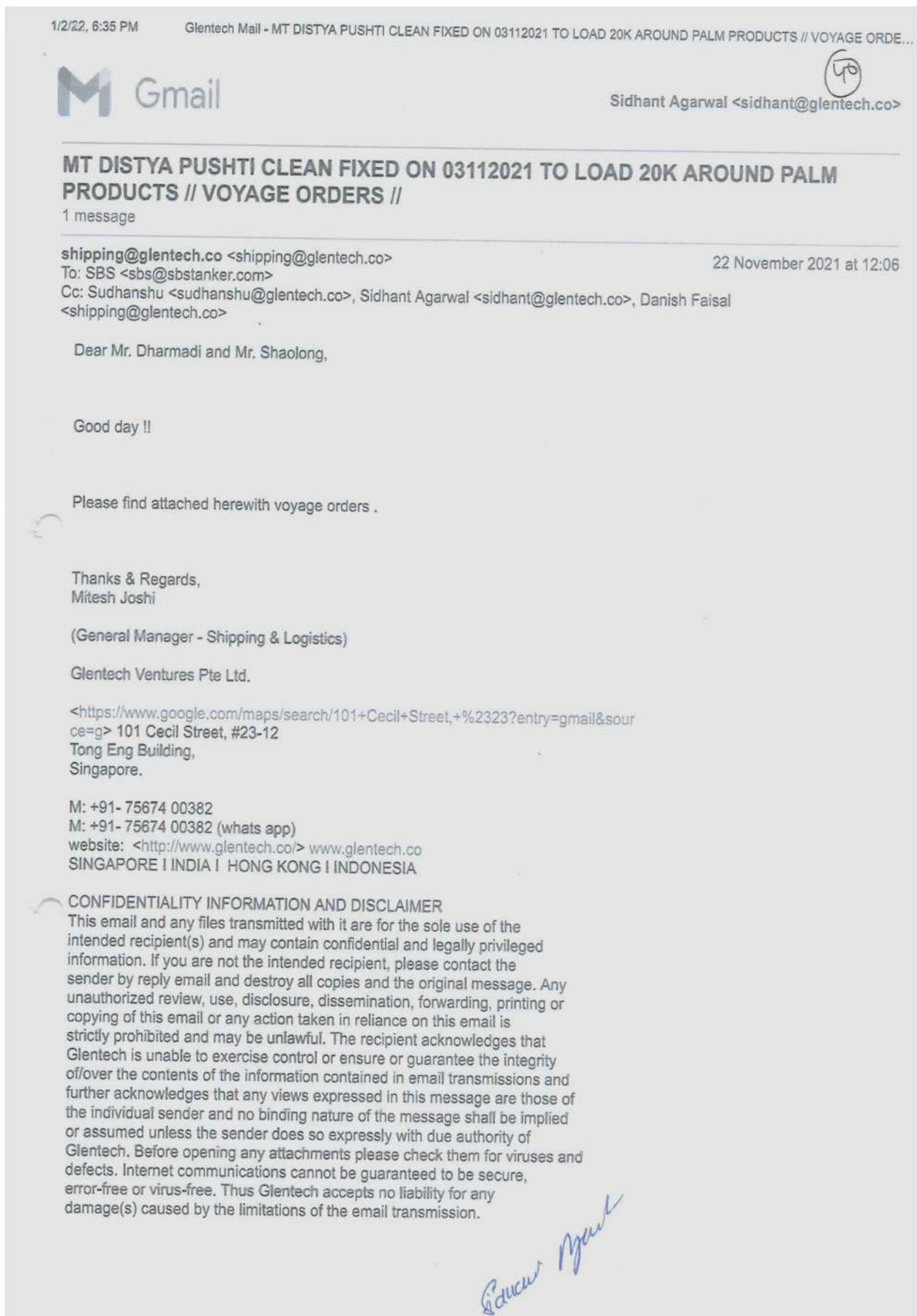
[Handwritten signature]
 19/11/21

[Handwritten signature]

Image18: E-mail from Sachin.deshpande@tatainternational.com (Executive of M/s. TIL) to operations@glentech.co (VP, M/s. GIPL) regarding request for opening of LC.

It is pertinent to mention here that the name of the party for 15000 MT RBD and 250 MT PFAD is mentioned as "INL", which is nothing but M/s. INL, Indonesia, from whom 15000 MT RBD and 300 MT PFAD were purchased in Indonesia.

2.9.1.21 Page Nos. 40-34 of the above mentioned file are print out of an e-mail correspondence dated 22.11.2021 from mail id shipping@glentech.co to sbs@sbstanker.com and voyage order, enclosed with the above mail. The scanned image of the same is reproduced below: -



1/2/22, 6:35 PM

Glentech Mail - MT DISTYA PUSHTI CLEAN FIXED ON 03112021 TO LOAD 20K AROUND PALM PRODUCTS // VOYAGE ORDE...

Voyage Orders MT DISTYA PUSHTI.pdf
583K

(39)

(38)

WE ADVISE HERewith VOYAGE INSTRUCTION FOR THE ABOVE VESSEL.
PLEASE CONFIRM MASTER IS INSTRUCTED ACCORDINGLY

M/TIME, PLEASE KINDLY ASK MASTER/ AGENT START TO UPDATE ETA TO ALL CONCERNED PARTIES.

AA) LOAD PORT(S)

CHARTERERS ADVISE THE VESSEL IS IMMEDIATELY TO PROCEED TO LOAD PORT(S) AND
PLEASE ENSURE ALL CARGO TANKS, PUMPS AND PIPES ARE CLEANED AND SUITABLY FIT TO
LOAD THE GRADE AS FOLLOWS:

LAYCAN: 23 – 26th Nov, 2021

LOADPORT: DUMAI, KUALA TANJUNG, INDONESIA & LINGGIMELAKA, MALAYSIA

CARGO TO LOAD: CRUDE PALM OIL / RBD PALMOLEIN / PFAD

QUANTITY: 5000 Mts CPO / 15000 Mts Olein / 250 Mts PFAD

PLEASE ADVISE LOADING PLAN (STOWAGE PLAN) TANK BY TANK. AND ESTIMATED INTAKE BOTH
METRIC TONNES AND BBLs AND EXPECTED SAILING DRAFT AFTER LOADING.

IF THE SHIP'S FIGURES DIFFER FROM SHORE FIGURES BY AN AMOUNT IN EXCESS OF 0.3
PCT. MASTER IS NOT TO SIGN BILL OF LADING AND IN SUCH CASE, MASTER IS TO
CONTACT CHARTERERS IMMEDIATELY.

MASTER IS TO ENSURE THAT THE VESSEL WILL COMPLY AT ALL TIMES WITH INTERNATIONAL LO
ADLINES REGULATIONS. IN THIS RESPECT, MASTER SHOULD ENSURE THAT THE VESSEL IS LOADE
D SO AS TO MEET THE LOADLINES REQUIREMENTS OF ALL THE DISCHARGE RANGES OF THE GO
VERNING CHARTER PARTY.

VESSEL TO ARRIVE AT LOADPORT WITH SUITABLE BALLAST IN ACCORDANCE WITH TERMINAL
REGULATIONS AND WITH ALL CARGO TANKS/LINES/PUMPS THOROUGHLY CLEANED, STRIPPED,
DRAINED, FREE OF ALL RESIDUES FROM PREVIOUS CARGO AND TO BE ACCEPTABLE TO
INSPECTORS FOR THE LOADING OF DESIGNATED CARGO/GRADE(S).

IF FREE PRATIQUE IS NOT GRANTED PROMPTLY ON ARRIVAL MASTER MUST IMMEDIATELY PROT
EST IN WRITING TO PORT AUTHORITIES AND OWNERS SHALL ATTACH SUCH PROTEST TO
THEIR DEMURRAGE CLAIM.

VESSEL SHOULD ARRIVE AT LOADPORT WITH SUFFICIENT BUNKERS TO PERFORM THE COMPL
ETE VOYAGE UNDER OUR CHARTER. IF OWNERS REQUIRE ADDITIONAL BUNKERING ARRANG
EMENTS, OWNERS ARE REQUIRED TO NOTIFY CHARTERERS OF THEIR INTENTIONS WELL IN
ADVANCE.

BB) DISCHARGE PORTS

MAX ARRIVAL DRAFT RESTRICTION AT DISCHARGE PORT, XXXX

CC) NOTIFYING PARTIES – LOAD PORT(S)

MASTER IS TO NOTIFY ETA AT LOADPORT

(IN LOCAL TIME) IMMEDIATELY ON SAILING FROM PREVIOUS DISPORT. AND 96 / 72 / 48 /
24 HOURS PRIOR TO ARRIVAL. ADDRESSED TO THE FOLLOWING:

(1) CHARTERERS:

a) Performance charter : GLENTECH VENTURES PTE LTD
101, Cecil Street, 323-12 Tong, Eng Building,
Singapore 069533, Singapore
shipping@glentech.co
operations@glentech.co;

Payment Charter : Tata International west asia DMCC
Unit no: 2001 – 2005, Jumeirah Bay Tower X3, Plot no JLT-PH2
X3A, Jumeirah Lakes Towers, Dubai, United Arab Emirates

Edw Muel

(37)

Tel: +9714 5149206
 email: ravi.thakkar@tatainternational.com;
amit.thakkar@tatainternational.com:

-DEMURRAGE IF ANY TO BE BORNE BY GLENTECH VENTURES PTE LTD

(2) SUPPLIERS:

DUMAI:
 PT. KHARISMA PEMASARAN BERSAMA NUSANTARA
 (PT. KPB NUSANTARA) MEDAN BRANCH ON BEHALF
 OF PT. PERKEBUNAN NUSANTARA - III
 JALAN BALAI KOTA NO. 8 MEDAN 20111
logsawit@inacom.co.id
divisi.pemasarank3@holding-perkebunan.com

KUALA TANJUNG:
 PT INDUSTRI NABATILESTARI
 KOMP. KAWASAN EKONOMI KHUSUS-SEIMANGKEI, KAV. 2-3, KEL. SEIMANGKEI KECE BOSAR,
 MALIGAS, KAB. SIMALUNGUN,
 SUMATRERA UTARA, 21184, INDONESIA
zulia_r_adha@inl.co.id; rawaty_ibrabim@inl.co.id;
 Contact : +62 812-6372-969

3) OTHER PARTIES:

(4) BROKERS:

MASTER TO ADVISE IMMEDIATELY ANY CHANGE IN ETA AT LOADPORT OR DISPORT EXCEEDING 6 HOURS WHILST ON PASSAGE WITH REASON FOR SAME.

DD) NOTIFYING PARTIES – DISCHARGE PORT(S)
 MASTER IS TO NOTIFY ETA AT DISCHARGE PORT (IN LOCAL TIME) IMMEDIATELY ON SAILING FROM PREVIOUS PORT, AND 96 / 72 / 48 / 24 HOURS PRIOR TO ARRIVAL, ADDRESSED TO THE FOLLOWING:

- 1) CHARTERERS : GLENTECH VENTURE PTE LTD
commercial@glentech.co; operations@glentech.co; shipping@glentech.co;
- (2) RECEIVERS : TBA
- (3) OTHER PARTIES:
- (4) BROKERS:

EE) NOMINATED AGENTS

LOADPORT AGENT: The Details of the Load Port Vessel Agent is As :-

DUMAI:
 PT.URBAN SHIPPING AGENCY (USA)
 BARAKOMINDO SHIPPING PT.
 komplek bumi dasar permai
 Jalan sempurna no. 3 rt 007 kel. Ratu sima kec. Dumai selatan
 Dumai 28825 - Riau - Indonesia
 Tlp. +62-765-4370692 / +62-765-9910844

Edmar Nant

(3)

Pic. Ajat sudrajat
 Mob. +62-813-7195-9243
 WA. +62-813-6404-4825
 Email : dumai@barakomindo.com (general),
 Ajatsdr2nd@yahoo.com (private)
 Backup email : dumai@agencyurban.net

KUALA TANJUNG:

PT. Usda Seroja jaya – Batam Head Office.
 Dapur 12, kel. Sei Pelungut Kec. Sagulung,
 Kota Batam, Provinsi Kepulauan Riau
 Mob/Wa: 0812 621 7879, 0821 64352102 : PIC Iskandar.Z.
 Private: iskandar@usdaseroja.com, iskandar.usda@gmail.com

LINNGI MELAKA:

“ MARITIME NETWORK SDN BHD
 NO.11-G, JALAN RAMIN 2/KS7,
 BANDAR BOTANIC, 41200 KLANG,
 SELANGOR DARUL EHSAN
 MOBILE - +6016 6643828 / +6014 3613828 RK MORTHY
 - +6012 2336978 DATO SERI JAYA
 Fax : +60(3) 33190585
 E-mail : enquiry@maritime-net.com; jaya@maritime-net.com “

DISPORT AGENT : Details of the Discharge Port Agent.

KANDLA:KANDLA:

Samudra Marine Services Pvt. Ltd., (Agency Division)
 Level 2, La-Shewa Building, 233,
 P D'Mello Road, Opposite G.P.O
 Fort , Mumbai 400 001
 Tel : +91 22 2270 1125 / 26 / 27
 Fax: +91 22 2270 1128
 Email : agency@samudramarine.com
 Website : www.samudramarine.com
 PIC :
 Ketan +91 8879005881 Skype: ketan_smspl
 Nitin +91 8879005886 Skype: nitin_smspl
 Mathew +91 8879005882 Skype: mninan_smspl
 Girish +91 8879765039 Skype: girish_smspl
 Hari Shyam - +91 94268 19533 / +91 76980 91999

THE ETA'S AS ABOVE SHOULD BE SENT EVEN IF
 THE VESSEL HAS NOT YET SAILED FROM THE PREVIOUS PORT. IN THIS EVENT, THE ETA SHOULD BE S
 ENT BY OWNERS OR AGENTS ON THE MASTER'S BEHALF.

ETA MSG TO ADVISE:

- (1) POSITION IN LAT/LONG,
- (2) SPEED,
- (3) DISTANT TO GO,
- (4) DISTANT MADE GOOD,
- (5) WIND/SEA STATE,
- (6) ANY ANTICIPATED DELAYS OR DIVERSION DUE TO ADVERSE WEATHER CONDITION. (IF APPLICABLE)

Sana

(35)

- (8) BERTHING SCHEDULE OR ANY ANTICIPATED DELAY FOR EACH PORT (MASTER TO CHECK AND LIAISE CLOSELY WITH AGENT)
- (9) STATING CURRENT ETA LOAD THE VESSEL IS HEREBY AUTHORIZED TO TENDER NOTICE OF READINESS (TO ALL THE ABOVE PARTIES) AND TO BERTH PRIOR TO COMMENCEMENT OF LAYCAN AND IN ANY EVENT THE LAYCAN SPECIFIED IN THE CHARTER PARTY SHALL PREVAIL.

MASTER TO NOTIFY CONFIRMATION OF NOTICE OF READINESS TENDERED, INCLUDING DATE AND TIME, TO THE ABOVE PARTIES. PLEASE KEEP US FULLY ADVISED OF VESSEL'S MOVEMENTS AT LOADPORT.

MASTER TO ISSUE LETTERS OF PROTEST IF THE TERMINAL RESTRICTS THE LOADING RATE SIGNIFICANTLY LESS THAN THE CAPABILITY OF THE VESSEL TO RECEIVE CARGO. STATEMENT OF FACTS MUST BE SIGNED BY [LOADING TERMINAL/SUPPLIER'S] REPRESENTATIVE. IF THEY REFUSE TO SIGN, MASTER MUST ISSUE A CONTEMPORANEOUS PROTEST TO THEM. OWNER TO INSTRUCT AGENTS TO RELEASEPORT AND VESSEL'S MOVEMENT INFORMATION TO GLENTECH VENTURE PTE LTD.

BLENDING :

DUE TO COVID RESTRICTIONS AT PORT KLANG BLENDING OPERATION CAN NOT BE HAPPEN THERE. SO NOW BLENDING OPERATION TO BE PERFORMED IN LINNGI ,MELAKA PORT NEAR TO PORT KLANG MALAYSIA .

BLENDING OPERATION WILL BE HANDLED BY GEOCHEM SURVEYORS AND SURVEYORS WILL RAISE / ASSIST WITH STANDARD BLENDING OPS. AS PER OUR DECIDED., 10,000 MTS OLEIN WILL BLEND WITH 5000 MTS CPO + 250 MTS PFAD. REMAINING 5000 MTS OLEIN WILL IMPORT IN INDIA SEPARATELY.

IN SHORT, VESSEL WILL DISCHARGE 15000 MTS CPO AT KANDLA + 5000 MTS OLEIN AT KANDLA.

VESSEL TO ISSUE NON NEGOTIABLE COPY OF SWITCH BL IMMIDIATELY AFTER THE BLENDING AND SAILING OF VESSEL FROM MALAYSIA FOR FILING IGM AT DISCHARGE PORT.

IN ABSENCE OF THE OBL VESSL TO DISCHARGE THE CARGO BASIS CORPORATE LOI FROM GLENTECH VENTURES PVT LTD.

-SWITCHING B/L:-

OWNER TO ISSUE SECOND SET (GLOBAL) BILLS OF LADING IN SINGAPORE OR ANY OTHER PLACE REQUIRED BY CHARTERERS, THROUGH AGENT NOMINATED BY OWNERS AT THE COST WHICH IS TO BE MUTUALLY AGREED WITH CHARTERERS. ONCE THE FULL FIRST SET (LOCAL) BILLS OF LADING ARE SURRENDERED TO VESSEL OWNERS ARE TO ISSUE/RELEASE THE SECOND SET (GLOBAL) BILLS OF LADING TO CHARTERER SIMULTANEOUSLY.

ON REQUEST AND TO FORWARD COPIES OF THE STATEMENT OF FACTS AND NOTICE OF READINE SS AS SOON AS POSSIBLE AFTER VESSEL HAS COMPLETED LOADING.
UPON COMPLETION OF LOADING THE VESSEL IS TO PROCEED TO DISCHARGE PORT FOR ORDERS AND THE MASTER IS TO NOTIFY GLENTECH VENTURE PTE LTD THE ETA (IN LOCAL TIME) AT NEXT PORT AND FOLLOWING INFORMATION :

- B/L QUANTITY
- B/L DATE. SHIPPER. CONSIGNEE. CONSIGNOR. DESTINATION
- FULL TIME SHEET / REASONS FOR DELAY IF ANY
- LETTERS OF PROTEST ISSUED IF ANY
- SAMPLES ON BOARD
- SAILING DRAFT SPECIFYING WHETHER SEA, BRACKISH OR FRESH WATER
- FULL LIST OF CARGO DOCUMENTS ON BOARD STATING NUMBERS OF ORIGINALS AND COPIES.

ESTIMATED ARRIVAL DRAFT FORE AND AFT NEXT PORT SPECIFYING WHETHER CALCULATED FOR SEA, BRACKISH OR FRESH WATER.

Sdhuu *Myant*

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PLEASE ADVISE IN WRITING OWNERS' P AND I CLUB WORDING FOR LOI FOR NON-
PRODUCTION OF B/L AND CHANGE OF DESTINATION
IN CASE OF NEED AND ADDRESS/FAX NUMBER WHERE SAME SHOULD BE SENT.

EMERGENCY CONTINGENCY COMMUNICATION

OWNERS ARE TO FOLLOW THESE INSTRUCTIONS IN THE CASE OF AN EMERGENCY SUCH AS
COLLISION/GROUNDING/FIRE/POLLUTION OR ANY OTHER INCIDENT WHERE IMMEDIATE
ASSISTANCE IS REQUIRED OR ADVERSE MEDIA COVERAGE MAY BE EXPECTED. THE AIM OF
THESE INSTRUCTIONS IS

TO ASCERTAIN THE NATURE OF THE EMERGENCY, WHAT STEPS ARE BEING TAKEN AND
TO SPEED UP APPROPRIATE RESPONSE; THIS SHOULD BENEFIT ALL PARTIES CONCERNED.

IN CASE OF EMERGENCY, OIL SPILL, ETC OWNERS ARE REQUIRED TO IMMEDIATELY
COMMUNICATE BY TELEPHONE TO CHARTERERS AS PER CONTACT DETAILS LISTED BELOW
AND CONFIRM IN WRITING THE FOLLOWING INFORMATION:

- NAME OF VESSEL
- DATE AND EXACT TIME OF INCIDENT
- POSITION OF THE VESSEL
- NAME/NATIONALITY AND TYPE OF OTHER
VESSEL(S) INVOLVED NATURE AND EXTENT OF DAMAGE
- WHETHER THE EMERGENCY IS ESCALATING OR UNDER CONTROL ANY
OTHER RELEVANT DETAILS RELATING TO THE INCIDENT

THANKS & BEST REGARDS



Image19: Scanned copy of E-mail from shipping@glentech.co to
sbs@sbstanker.com enclosing voyage order of MT Distya Pushti.

As per the voyage order, the load ports are Dumai, Kuala Tanjung, Indonesia and Linggi Melaka, Malaysia; Cargo to be loaded is Crude Palm Oil/RBD Palmolein/PFAD; Quantity 5000 MT CPO, 15000 MT Olein, 250 MT PFAD.

As regards blending, vide aforementioned e-mails, it is mentioned that due to covid restrictions, blending operation cannot happen at Klang port and blending operation to be performed at nearby port Linggi Melaka; Blending operation will be handled by Geochem Surveyors; 10000 MT Olein will be blended with 5000 MT CPO and 250 MT PFAD and remaining 5000 MT Olein will be imported in India separately; Vessel will discharge 15000 MT CPO and 5000 MT Olein at Kandla; vessel will issue switch BL immediately after blending and sailing of vessel from Malaysia for filing IGM at discharge port; owner to issue second set (Global) Bills of Lading in Singapore or any other place required by charterers, through agents nominated by owners at the cost which is to be mutually agreed with charterers; once the first set of Bills of Lading are surrendered, vessel owners has to issue second set of Bills of Lading to charterer simultaneously.

From the foregoing, it is safe to conclude that 5000MT CPO, 10000MT RBD Palmolein and 250MT PFAD were loaded at different ports under different B/Ls and the blending operations of 5000MT CPO, 10000MT RBD Palmolein and 250MT PFAD was undertaken onboard vessel during the voyage. As per the Switching BL Cause of the Voyage Order and Charter Party, the original Bills of lading were switched to second set of Bills of Lading showing description as CPO only which otherwise, was admixture of CPO, RBD Palmolein and PFAD.

2.9.1.22 Page No.146 of the above mentioned file is print-out of an email correspondence dated 25.11.2021 from Mr. Amit Thakkar (amit.thakkar@tatainternational.com) to Shri Sudhanshu Agarwal of M/s Glentech (Sudhanshu@glentech.co) & Shri Sidhant Agarwal of M/s. Glentech (sidhant@glentech.co) wherein discussion w.r.t. the terms for 20250MT shipment have been conveyed by Mr Amit of M/s. TIL to M/s. GIPL, as per terms: -

5000 MT CPO to be procured from M/s. KPBN; 15000MT RBD Palmolein and 250 MT PFAD from INL; Blended cargo would be 5000 MT, 10000 MT RBD Palmolein and 250 MT PFAD totalling to 15000 MT approx.; Balance 5000 MT RBD Palmolein shall be loaded separately and sold independently as RBD Palmolein; Entire cargo of 20000 MT shall be sold off before arrival of the vessel in India; Tata trade margin shall be USD 25 per MT.

The scanned image of the above mail is reproduced below: -

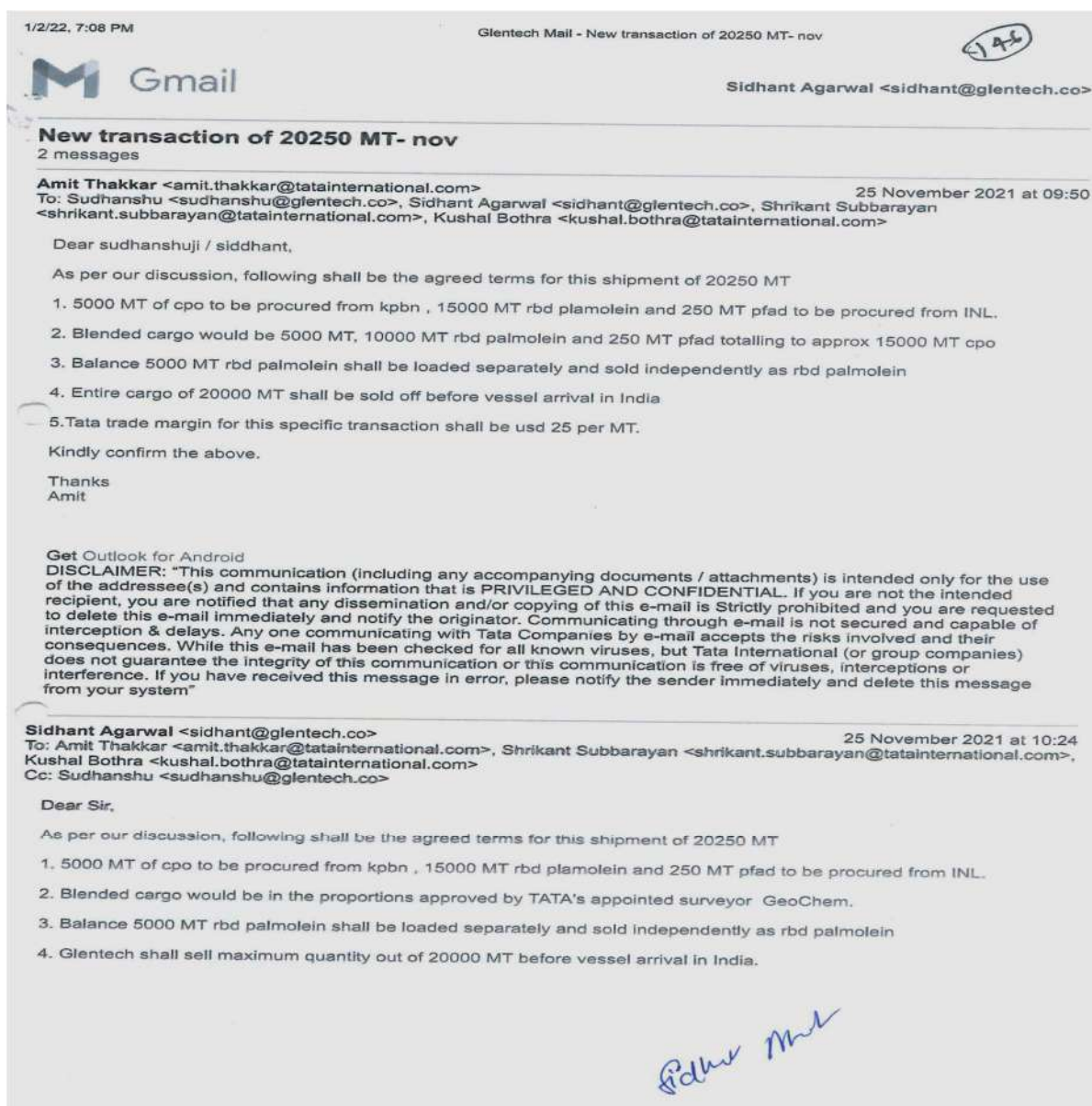


Image20: Scanned copy of the e-mail correspondence between M/s. TIL and M/s. GIPL

From the above e-mail and terms for the shipment, it is clear that it was pre-decided that 15000 MT RBD and 5000 MT CPO shall be procured separately and blended before arrival of the cargo into India.


2.9.2 SCRUTINY OF DOCUMENTS RESUMED FROM THE VESSEL MT DISTYA PUSHTI Voy. MID-DP-07/21:

The vessel Distya Pushti was boarded by the Officers of DRI, Gandhidham Regional Unit along with officers of Customs House, Kandla under Panchnama dated 02/03.01.2022. [RUD-1] During the course of search / rummaging of the vessel under Panchnama dated 02/03.01.2022, documents/records were withdrawn.

2.9.2.1 During the course of rummaging, a sealed packet marked as "VOY-07/2021, DUMAI & KUALA TANJUNG, CPO, RBD & PFAD, NOT TO BE USED, FOR REFERENCE ONLY" was recovered from the cabin of Chief Officer. The Chief Officer informed that the said packet contained the actual load port documents having correct description and other particulars. The sealed packet was opened and the documents were placed in a file marked as **Made-Up File-2 of [RUD-1]**. The documents pertained to loading of goods CPO from Dumai Port and RBD Palm Olein & PFAD from Kuala Tanjung port. The

above file contains documents pertaining to loading of imported goods in Indonesia.

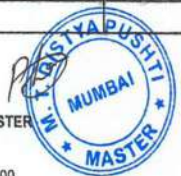
2.9.2.2 Page No. 311 of the above mentioned file is 'Statement of Facts', issued by M/s. Phelix Shipping Ventures Pvt. Ltd., showing details of loading of 15000.225 MT RBD Palmolein and 300.140 MT PFAD in vessel 'Distya Pushti' from 03.12.2021 to 06.12.2021 at Kuala Tanjung Port, Indonesia. The scanned image of the above page is reproduced below: -

Phelix Shipping Ventures Private Limited  311


STATEMENT OF FACTS

Vessel : **MT DISTYA PUSHTI**
(For OIL & CHEM. Tankers)


Voyage No.	07/21		Charterers	GLENTech VENTURES PTE LTD
On Time / Voyage Charter			Cargo Suppliers / Receivers	PT INDUSTRI NABATI LESTARI
Loading RBD PALMOLEIN and PFAD			Port	KUALA TANJUNG, INDONESIA
Date Arrived	03-Dec-21		Terminal	KTMT
Date sailed	06-Dec-21		Agents	PT. Usda Seroja jaya
Cargo Loaded In M/Ts			Inspectors	GEOCHEM
			No of Manifold Connections Provided by ship: 5 "4.0"	
Product	As Per Shore	As Per Ship	No of Manifold Connections Provided by shore: 1X8" 1X8" (OLEIN) & 1X3" (PFAD)	
RBD PALMOLEIN	15000.225 MT	14951.798 MT		
PFAD	300.140 MT	298.907 MT		
Activity			Date /	Time
EOSP			03.12.2021	2200
NOR Tendered			03.12.2021	2200
POB			03.12.2021	2348
Free Pratique			30.11.2021	0745
Tugs Made Fast Fwd and Aft			03.12.2021	2354
First Line Ashore			04.12.2021	0108
Tugs Cast off Fwd and Aft			04.12.2021	0130
Pilot away			04.12.2021	0138
All Fast at Jetty KTMT			04.12.2021	0136
Gangway Down			04.12.2021	0200
Surveyor on board			04.12.2021	0254
Key meeting			04.12.2021	0312-0324
Tank inspection			04.12.2021	0324-0424
NOR Accepted			04.12.2021	0424
Cargo Hose connection 1x 8" at No. 4 Manifold (P)			04.12.2021	0454
Commence Loading RBD PALMOLEIN Through No. 4 Manifold			04.12.2021	0606
Cargo Hose connection 1x 8" at No. 3 Manifold (P)			04.12.2021	1124
Commence Loading RBD PALMOLEIN Through No. 3 Manifold			04.12.2021	1212
Cargo Hose connection 1x 3" for PFAD at SLOP (P) COT			05.12.2021	0324
Commence Loading PFAD			05.12.2021	0330
Ceased loading RBD PALMOLEIN by terminal			05.12.2021	1200
Cargo Hose Disconnected at No. 3 manifold (P)			05.12.2021	1642
Resumed Loading RBD PALMOLEIN by terminal through No. 4 manifold			05.12.2021	1648
Cargo Hose connection 1x 8" at No. 3 Manifold (P)			05.12.2021	1754
Resumed Loading RBD PALMOLEIN by terminal through No. 3 manifold			05.12.2021	1800
Completed Loading PFAD			05.12.2021	2324
Cargo Hose Disconnected for PFAD			05.12.2021	2330
Completed Loading RBD PALMOLEIN			06.12.2021	0800
Ullaging and Cargo Calculations			06.12.2021	0830-1100
Awaiting Confirmation by all parties			06.12.2021	1100-1200
Re-Ullaging and Cargo Calculations			06.12.2021	1200-1400
Awaiting Confirmation by all parties			06.12.2021	1400-1510
2nd Re-Figging and blowing of shore line			06.12.2021	1510-1612
3rd Re-Ullaging and Cargo Calculations			06.12.2021	1624-1712
Cargo Hose Disconnection			06.12.2021	1848
Documents on board			06.12.2021	2000
DELAYS /STOPPAGES DURING PORT STAY ON SHIP'S /TERMINAL'S /CHARTERER'S A/C				
03.12.2021/2200 LT	04.11.2021/0424 LT	DELAY IN ACCEPTING NOR		
05.11.2021/1200 LT	05.11.2021/1648 LT	CEASED LOADING RBDL BY TERMINAL		



MASTER



AGENTS



TERMINAL REPRESENTATIVE

Date: 03 July 2017
Version No: 00
Form - OTK -23
Frequency: As and When Generated

Page 1 of 1
File: Ship


P1: *[Signature]* 03/10/22 P2: *[Signature]* 03/10/22

Image21: Scanned copy of 'Statement of Facts', issued by M/s. Phelix Shipping Ventures Pvt. Ltd.

2.9.2.3 The perusal of the above page shows that the Charterers are M/s. GVPL, date of arrival of vessel was 03.12.2021 and date of sailing was 06.12.2021. Name of Supplier is M/s. INL, Name of Inspectors was shown as 'Geochem'. As per the above statement of facts, 15000.225 MT RBD Palmolein and 300.140 MT PFAD were loaded in vessel 'Distya Pushti' at Kuala Tanjung Port, Indonesia from 03.12.2021 to 06.12.2021.

Thus, from the above details, it is crystal clear that 15000.225 MT RBD Palmolein and 300.140 MT PFAD were loaded in vessel 'Distya Pushti' at Kuala Tanjung Port, Indonesia.

2.9.2.4 Page No. 309 of the above mentioned file is 'Notice of Readiness, issued by Capt. Bhaskar, M/s. Phelix Shipping Ventures Pvt. Ltd., showing arrival of the vessel at Kuala Tanjung Port at 22.00 hrs of 03.12.2021 for loading of 15000 MT RBD Palmolein and 250 MT PFAD in vessel 'Distya Pushti'. The scanned image of the above page is reproduced below: -

Phelix Shipping Ventures Private Limited  309

	Name of Vessel: DISTYA PUSHTI
	Port of KUALA TANJUNG, INDONESIA
	Date 03-12-21

NOTICE OF READINESS

To: **LOADING MASTER**
KTMT
TO WHOM EVER IT MAY CONSERN

Dear Sirs,

Please be advised of the arrival of the above vessel at the port of **KUALA TANJUNG, INDONESIA** at **22:00** hrs. today the **03-12-21**



The vessel is in all respects ready to commence **LOADING/DISCHARGING** a full cargo of

15000	MT of	RBD PALMOLEIN	In bulk. and
250	MT of	PFAD	In bulk.


Time to commence in accordance with the terms and conditions of the Governing Charter Party
 Date **03-12-21** Place **KUALA TANJUNG, INDONESIA**

Please acknowledge receipt of this Notice of Readiness by signing and returning duplicate

Yours truly,

Signature **CAPT BHASKAR**  
 Master

Received By/Accepted By: _____

Signature  _____ (Seal)

Date and Hour: **04.12.21** AT **04.24** HOURS

SUBJECT TO ALL TERMS CONDITIONS AND OR EXCEPTIONS OF THE GOVERNING CHARTER PARTY.

Image22: Scanned copy of 'Notice of Readiness', issued by M/s. Phelix Shipping Ventures Pvt. Ltd.

Phelix Shipping Ventures Private Limited



ULLAGE REPORT

DATE : 6-Dec-2021
 VESSEL : 'M.T DISTYA PUSHYI'
 PORT : KUALA TANJUNG, INDONESIA
 TERMINAL : JETTY KYMT
 VOYAGE : 07/21 (CARGO - PFAD)
 OPERATION: DEPARTURE ULLAGE REPORT(AFTER LOADING PFAD)

TANK NO.	UTI ULLAGE	ULLAGE AFTER APPLYING CORRECTION	TOTAL OBS'RVD VOLUME CUB.MTRS	FREE WATER		GROSS OBSRVD VOLUME CUB.MTRS	TEMPERATURE	DENSITY	QUANTITY MT
				DIP CM	VOLUME CUB.MTRS				
1 PORT									
1 STBD									
2 PORT									
2 STBD									
3 PORT									
3 STBD									
4 PORT									
4 STBD									
5 PORT									
5 STBD									
6 PORT									
6 STBD									
7 PORT									
7 STBD									
SL.PORT	8.590	8.065	344.761			344.761	64.000	0.8670	298.907
SL. STBD									
TOTAL			344.761			344.761		0.8670	298.907
Tf = 9.55 m		Ta = 9.55 m		List: Nil		AVERAGE		0.8670	

305
 20/12/21
 10/12/21

Trim = 0.00 m

REMARKS:

- 1) TANK GAUGING BY UTI No. 62683
- 2) VESSEL ROLLING AND PITCHING MODERATELY AT TIME OF GAUGING AND WAS AT BERTH.
- 3) INSUFFICIENT TIME ALLOWED FOR SETTLING OF FREE WATER.
- 4) CALCULATED DENSITY AS GIVEN BY LOAD PORT SURVEYOR.



[Signature]
 VCH. OFFICER



305

Image23: Scanned copies of Ullage Reports.

2.9.2.6 Page No. 299 and 297 of the above mentioned file are 'Letter of Protest', issued by M/s. Phelix Shipping Ventures Pvt. Ltd., showing difference in quantity of RBD and PFAD as per ship's figures and Bill of Lading, respectively.

This shows that RBD and PFAD were loaded at port Kuala Tanjung.

Phelix Shipping Ventures Private Limited



299

Letter of Protest

for

Difference In Cargo Quantity

Vess: **M.T DISTYA PUSHTI** Voyage No. **07/21**
 At (Port) **KUALA TANJUNG, INDONESIA**
 Terminal/Berth **JETTY KTMT**
 (Date) **6-Dec-21**

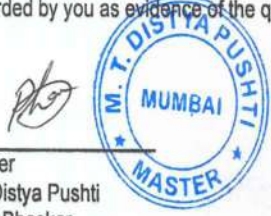
To,
 (Supplier / Terminal) OR 'TO WHOM IT MAY CONCERN'

Dear Sir

On completion of loading, differences were observed between ship's figures and bill of lading figures as per details given here under-

S No	PRODUCT	SHIP'S RECEIVED FIGURE MT (WITH OUT VEF)	SHIP'S RECEIVED FIGURE (WITH VEF)	B/L FIGURE	DIFFERENC E(WITH OUT VEF)	DIFFERENCE (WITH VEF)
1	RBD PALMOLEIN	14951.798	14973.959	15000.225	-48.427	-26.266
					-0.323%	-0.175%

I, therefore protest the above difference. Please note that this letter is in lieu of the Clausing by me of the Bill of Lading in respect of the above-mentioned difference. It is my understanding that this procedure is in accordance with your own request and in respect of any claims which may arise out of such difference, this letter shall be regarded by you as evidence of the quantity to dispute just as if the same had been endorsed in the Bill of Lading.



Master
 MT Distya Pushti
 Capt Bhaskar
 (* Delete if not applicable)
 Acknowledged copies of this letter forwarded to-
 CC: Owners -
 CC: * Charterers -
 CC: Port Agents
 CC:
 CC:



*For receipt only
 Without prejudice*

*Seen
 2/01/22*

Image24: Scanned copies of Letter of Protest i.r.o RBD Palmolein.

Phelix Shipping Ventures Private Limited



298

Letter of Protest

for

Difference In Cargo Quantity

Vess: **M.T DISTYA PUSHTI** Voyage No. **07/21**

At (Port) **KUALA TANJUNG,**
Terminal/Berth **INDONESIA**
(Date) **JETTY KTMT**
6-Dec-21

To,

(Supplier / Terminal) OR 'TO WHOM IT MAY CONCERN'

Dear Sir

On completion of loading, differences were observed between ship's figures and bill of lading figures as per details given here under-

S No	PRODUCT	SHIP'S RECEIVED FIGURE MT (WITH OUT VEF)	SHIP'S RECEIVED FIGURE (WITH VEF)	B/L FIGURE	DIFFERENC E(WITH OUT VEF)	DIFFERENCE (WITH VEF)
1	PFAD	298.907	299.350	300.140	-1.233	-0.790
					-0.411%	-0.263%

I, therefore protest the above difference. Please note that this letter is in lieu of the Clousing by me of the Bill of Lading in respect of the above-mentioned difference. It is my understanding that this procedure is in accordance with your own request and in respect of any claims which may arise out of such difference, this letter shall be regarded by you as evidence of the quantity to dispute just as if the same had been endorsed in the Bill of Lading.



 Master
 MT Distya Pushti
 Capt Bhaskar
 (* Delete if not applicable)


For receipt only
Without prejudice

Acknowledged copies of this letter forwarded to-
 CC: Owners -
 CC: * Charterers -
 CC: Port Agents
 CC:
 CC:

Seen
07/07/21

Version No: 00
Form - OTK- 19

Dated: 1 July 2017
CONTROLLED DOCUMENT
Frequency: As and When Generated

Page 1 of 1
File: Ship

Image25: Scanned copies of Letter of Protest i.r.o PFAD.

East Pte Ltd., Indonesia. The scanned image of the above page is reproduced below: -

185



SAMPLE RECEIPT / DISTRIBUTION INSTRUCTION

VESSEL : MT. DISTYA PUSHTI
 DATE : DECEMBER 06, 2021
 SHIPPER : PT.INDUSTRI NABATI LESTARI
 PRODUCTS : RBD PALM OLEIN IN BULK

The vessel hereby acknowledges receipt of following samples drawn by us on board in the presence of vessel personnel and will retain or distribute accordingly.

FOR VESSEL (A) :		FOR CONSIGNEE (B) :	
Ship Tank No.	Quantity	Ship Tank No.	Seal No.
3P	1 X 250 ML	3P	2 X 250 ML
3S	1 X 250 ML	3S	2 X 250 ML
4P	1 X 250 ML	4P	2 X 250 ML
4S	1 X 250 ML	4S	2 X 250 ML
5P	1 X 250 ML	5P	2 X 250 ML
5S	1 X 250 ML	5S	2 X 250 ML
6P	1 X 250 ML	6P	2 X 250 ML
6S	1 X 250 ML	6S	2 X 250 ML
7P	1 X 250 ML	7P	2 X 250 ML
7S	1 X 250 ML	7S	2 X 250 ML
Total = 10 Bottle(s)		Total : 20 Bottle(s)	
Grand Total = 30 Bottles			

REMARKS: -

- 1) All sample were sealed
- 2) Sample A For vessel retention for contamination and condition purpose
 Sample B For consignee to be handed by vessel at discharge port

GEO-CHEM FAR EAST PTE LTD
 Load port KUALA TANJUNG, INDONESIA

Surveyor 

MT. DISTYA PUSHTI

 Master/Chief Officer


*Seen
 01/11/22*

Image27: Scanned copy of 'Sample Receipt/Distribution Instruction' dated 06.12.2021 i.r.o RBD Palmolein

The perusal of the above shows that total 30 samples, each of 250 ml of RBD Palmolein were drawn from 10 Ship tanks of vessel Distya Pushti by Geo-Chem Far East Pte Ltd., Indonesia. Out of 30 samples, 10 samples were meant for vessel and 20 samples were meant for consignee. This shows that RBD was loaded in 10 tanks of the vessel from the load port.


2.9.2.9 Page No. 167and 165 of the above mentioned file are 'Notice of Discrepancy', issued by PT. Trust Certified International, showing difference in

quantity of PFAD and RBD as per ship's loaded quantity and Bill of Lading quantity, respectively. This shows that RBD and PFAD were loaded in the vessel at port Kuala Tanjung.



PT. TRUST CERTIFIED INTERNATIONAL
Superintending - Certifying Service

Representative of



PT. LEON TESTING AND CONSULTANCY
Leon Overseas Group Company

(167)

Date	: 04/12/2021	Voyage No.	: 07/21
Vessel	: M/T. DISTYA PUSHTI		
Commodity	: PALM FATTY ACID DISTILLATE (PFAD) IN BULK		
Stowage	: SLOP P.		
Loading Port	: KUALA TANJUNG, INDONESIA		
Discharging Port	: DEENDAYAL(KANDLA), INDIA		
Shipper/Receiver	: PT. INDUSTRI NABATI LESTARI		


NOTICE OF DISCREPANCY

To : MASTER/CHIEF OFFICER ON BEHALF OF THE VESSEL OWNER


As independent surveyor nominated to carry out an independent survey during the loading of the above - mentioned cargo, we have to draw your attention to the discrepancy for the quantity variance as follows: -

Date	: 06/12/2021		
Bill of Lading quantity	: 300.140	Metric Tons	
Ship's Loaded quantity	: 298.907	Metric Tons	
Difference	: -1.233	Metric Tons	
Percentage	: -0.411%		

Therefore, on behalf of our principal, we are compelled to file this Notice of Discrepancy and reserve the matter to you and your owners on the consequences resulting thereof.



Issued By:



For Receipt Only
~~Without Prejudice~~

Acknowledge Receipt By:

Grand Palace Kemayoran A - 25 Jl Benyamin Suaeb Block A5 Kemayoran Jakarta Pusat 10630
Telp. +62 21-22605900, +62 21-22608699

See 2/01/21

Image28: Scanned copy of 'Notice of Discrepancy' i.r.o. PFAD



PT. TRUST CERTIFIED INTERNATIONAL
Superintending - Certifying Service

Representative of



PT. LEON TESTING AND CONSULTANCY
Leon Overseas Group Company

165

Date : 04/12/2021
 Vessel : M/T. DISTYA PUSHTI Voyage No. : 07/21
 Commodity : REFINED BLEACHED AND DEODORISED PALM OLEIN(EDIBLE GRADE) IN BULK
 Stowage : 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P AND 7S.
 Loading Port : KUALA TANJUNG, INDONESIA
 Discharging Port : BUDGE BUDGE, INDIA
 Shipper/Receiver : PT. INDUSTRI NABATI LESTARI

NOTICE OF DISCREPANCY

To : MASTER/CHIEF OFFICER ON BEHALF OF THE VESSEL OWNER

As independent surveyor nominated to carry out an independent survey during the loading of the above - mentioned cargo, we have to draw your attention to the discrepancy for the quantity variance as follows: -

Date	:	<u>06/12/2021</u>	
Bill of Lading quantity	:	<u>15,000.225</u>	Metric Tons
Ship's Loaded quantity	:	<u>14,951.798</u>	Metric Tons
Difference	:	<u>-48.427</u>	Metric Tons
Percentage	:	<u>-0.323%</u>	

Therefore, on behalf of our principal, we are compelled to file this Notice of Discrepancy and reserve the matter to you and your owners on the consequences resulting thereof.



**For Receipt Only
 Without Prejudice**



Issued By:

Acknowledge Receipt By:


Grand Palace Kemayoran A - 25 Jl Benyamin Suaeb Block A5 Kemayoran Jakarta Pusat 10630
 Telp. +62 21-22605900, +62 21-22608699

Seen 21/12/21

Image29: Scanned copy of 'Notice of Discrepancy' i.r.o. RBD Palmolein

destination port is shown as Kandla. This shows that RBD and PFAD were loaded in the said vessel at Kuala Tanjung port. This is also supported by two Mate's receipt dated 06.12.2021 at Page No. 123 and 121 of the above file.

(121)

 **PT. USDA SEROJA JAYA**
Jl. Access Road Inalum, Simpang Sono, Kuala Tanjung. ☎ +62 622 31815 ✉ usda.ktg@usdaseroja.com
KUALA TANJUNG AGENCY

MANIFEST Of cargo shipped from KUALA TANJUNG, INDONESIA to DEENDAYAL (KANDLA) PORT, INDIA
Per MT. DISTYA PUSHTI Voy. No. V.0721 Master CAPT. BHASKAR Sailed on DECEMBER 06th, 2021

B/L No.	Shipper	Stowage Number	Consignees/Notify	Number of Packages	Description of Goods	Weight Measurement in Metric Tons	Freight & Remarks
DP-KTG-DEE-01	PT.INDUSTRI NABATI LESTARI KOMP. KAWASAN EKONOMI KHUSUS SEI MANGKEI KAV 2-3 KEL. SEI MANGKEI KEC BOSAR MALIGAS KAB SIMALUNGUN, SUMATERA UTARA, 21184 INDONESIA.	3P, 3S, 4P, 4S 5P, 5S, 6P, 6S 7P, 7S	<u>CONSIGNEE:</u> TO ORDER <u>NOTIFY:</u> TATA INTERNATIONAL WEST ASIA DMCC, 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, UNITED ARAB EMIRATES	IN BULK	REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK	15,000.225	FREIGHT PAYABLE AS PER CHARTER PARTY
DP-KTG-DEE-02	PT.INDUSTRI NABATI LESTARI KOMP. KAWASAN EKONOMI KHUSUS SEI MANGKEI KAV 2-3 KEL. SEI MANGKEI KEC BOSAR MALIGAS KAB SIMALUNGUN, SUMATERA UTARA, 21184 INDONESIA.	SLOP P	<u>CONSIGNEE:</u> TO ORDER <u>NOTIFY:</u> TATA INTERNATIONAL WEST ASIA DMCC, 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, UNITED ARAB EMIRATES	IN BULK	PALM FATTY ACID DISTILLATE (PFAD) IN BULK	250.000	FREIGHT PAYABLE AS PER CHARTER PARTY
DP-KTG-DEE-03	PT.INDUSTRI NABATI LESTARI KOMP. KAWASAN EKONOMI KHUSUS SEI MANGKEI KAV 2-3 KEL. SEI MANGKEI KEC BOSAR MALIGAS KAB SIMALUNGUN, SUMATERA UTARA, 21184 INDONESIA.	SLOP P	<u>CONSIGNEE:</u> TO ORDER <u>NOTIFY:</u> TATA INTERNATIONAL WEST ASIA DMCC, 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, UNITED ARAB EMIRATES	IN BULK	PALM FATTY ACID DISTILLATE (PFAD) IN BULK	50.140	FREIGHT PAYABLE AS PER CHARTER PARTY
TOTAL						15,300.365	



Image33: - Scanned copy of Manifest issued by PT.USDA Seroja Jaya i.r.o Vessel 'MT Distya Pushti MID-PD-Voy/ 07/21' bound to be sailed on 06.12.2021

2.9.2.14 Page No. 111 of the above file is 'Manifest' of cargo shipped on MT Distya Pushti VOY. MID-DP-07/21 dated 01.12.2021, issued by PT. Urban Shipping Agency at Dumai Indonesia, showing details of Bills of Lading. According to which, 2500 MTS and 2499.869 MT of Crude Palm Oil (Edible Grade) in Bulk were loaded in the vessel MT Distya Pushti - 07/21 at Dumai Indonesia Port under B/L No. DUM/DEE/01 and DUM/DEE/02 respectively. The destination port is shown as Kandla. This shows that 4999.869MTS of CPO were loaded in the said vessel at Dumai Indonesia port. This is also supported by Mate's receipt dated 01.12.2021 at Page No. 109 of the above file.

PT. Urban Shipping Agency
Dumai Indonesia

MANIFEST

Of Cargo Shipped on MT DISTYA PUSHTI VOY. MID-DP-07/21 Master CAPTAIN BHASKAR From DUMAI PORT, INDONESIA to DEENDAYAL (KANDLA) PORT, INDIA

B/L No.	Marks & Nos.	Nature of Packages	Quantity	Stowage	Description of Goods	Shippers	Notify / Consignee	Destination
DUMDEE01	-	IN BULK	2500.000 MTS	1P,1S,2P,2S	CRUDE PALM OIL (EDIBLE GRADE) IN BULK	PT. KHARISMA PEMASARAN BERSAMA NUSANTARA (PT. KPB NUSANTARA) MEDAN BRANCH ON BEHALF OF PT. PERKEBUNAN NUSANTARA - III JALAN BALAI KOTA NO. 8 MEDAN 20111	CONSIGNEE : TO ORDER OF TATA INTERNATIONAL WEST ASIA DMCC 2001 TO 2005 JUMEIRAH BAY X3 TOWER, CLUSTER X, JLT, P.O BOX 120933, DUBAI, UNITED ARAB EMIRATES NOTIFY : GLENTECH VENTURES PTE LTD 101 CECIL STREET, # 23-12 TONG ENG BUILDING, SINGAPORE (068933)	DEENDAYAL (KANDLA) PORT, INDIA
DUMDEE02	-	IN BULK	2499.869MT	1P,1S,2P,2S	CRUDE PALM OIL (EDIBLE GRADE) IN BULK	PT. KHARISMA PEMASARAN BERSAMA NUSANTARA (PT. KPB NUSANTARA) MEDAN BRANCH ON BEHALF OF PT. PERKEBUNAN NUSANTARA - V JALAN BALAI KOTA NO. 8 MEDAN 20111	DO	DEENDAYAL (KANDLA) PORT, INDIA
TOTAL			4999.869MT					

*See
at 01/12/21*

Dumai, 01st December 2021
PT. Urban Shipping Agency
Dumai, Indonesia

Alif Sudrajat

(1)

Image34: Scanned copy of 'Manifest' of cargo dated 01.12.2021 – CPO shipped on MT Distya Pushti Voy.MID-DP-07/21 at Dumai, Indonesia

2.9.2.15 Page No. 93 of the above file is 'Statement of Facts (Loading)', issued by M/s. SUCOFINDO dated 30.11.2021, showing details of loading of 2499.869 MT CPO in vessel 'Distya Pushti' from 29.11.2021 to 01.12.2021 at DUMAI Port, Indonesia.

The scanned image of the above page is reproduced below:

93

STATEMENT OF FACTS (Loading / Discharge)



	Date : NOVEMBER 30, 2021		
Vessel / Voyage No. :	MT. DISTYA PUSHTI / 07/21		
Consignment :	CRUDE PALM OIL (EDIBLE GRADE) IN BULK		
Shore Tank No :	06, 12 (INSTALATION PT. SAN)		
Stowage :	1P, 1S, 2P, 2S		
Applicant for Survey :	SURVEY LOADING		
Shipper :	PT. KHARISMA PEMASARAN BERSAMA NUSANTARA ON BEHALF PT. PERKEBUNAN NUSANTARA V		
Notify :	GLENTech VENTURES PTE LTD		
Port Of Loading :	DUMAI, INDONESIA		
Port Of Discharge :	DEENDAYAL, INDIA		
Shore Figure :	<u>2499.869</u> MT		
Ships Figure :	_____ MT		
Difference :	_____ MT		
TIME LOG			
Vessel Arrived At Morong :	ON NOVEMBER 29, 2021 at 21.12 Local Time *)		
N.O.R. Tendered :	ON NOVEMBER 29, 2021 at 21.12 Local Time		
Arrival Dumai :	ON NOVEMBER 29, 2021 at 04.06 Local Time		
S.P.O.B :	ON NOVEMBER 29, 2021 at 22.00 Local Time		
Free Partique Granted :	ON NOVEMBER 30, 2021 at 07.45 Local Time		
H.P.O.B :	ON NOVEMBER 30, 2021 at 09.06 Local Time		
Berthed :	ON NOVEMBER 30, 2021 at 10.54 Local Time		
Surveyor On Board :	ON NOVEMBER 30, 2021 at 11.18 Local Time		
Commenced Tank Inspection :	ON NOVEMBER 30, 2021 at 11.30 Local Time		
Completed Tank Inspection / Accepted :	ON NOVEMBER 30, 2021 at 12.15 Local Time		
Cargo pumping from PT. SAN			
Hose Connected :	ON DECEMBER 01, 2021 at 02.35 Local Time		
Commenced Loading / Discharging :	ON DECEMBER 01, 2021 at 02.40 Local Time		
Completed Loading / Discharging :	ON DECEMBER 01, 2021 at 15.55 Local Time		
Hose Disconnected :	ON DECEMBER 01, 2021 at 17.40 Local Time		
Calculation And Reporting Completed :	ON DECEMBER 01, 2021 at 18.00 Local Time		
Vessel Sailed / ETD :	ON DECEMBER 01, 2021 at 20.00 Local Time		
Yours Faithfully,	Acknowledged by,		
 _____ Inspector/Surveyor	 _____ Master / Chief Officer		
			
Please Refer To Vessel SOF			
FOR/KSP-AGRI/62	Rev : 01	Tgl. Berlaku : 11/07/2019	Hal. 1 dari 1 hal.


See
11/07/21

Image35: Scanned copy of 'Statement of Facts' dated 30.11.2021 – CPO shipped on MT Distya Pushti Voy.MID-DP-07/21 at Dumai, Indonesia.

2.9.2.16 Page No. 91 of the above file is 'Statement of Facts (Loading)', issued by M/s. SUCOFINDO dated 30.11.2021, showing details of loading of 2500 MT CPO in vessel 'Distya Pushti' from 29.11.2021 to 01.12.2021 at DUMAI Port, Indonesia. The scanned image of the above page is reproduced below:

91

STATEMENT OF FACTS
 (Loading / Discharge)






Vessel / Voyage No.	: MT. DISTYA PUSHTI / 07/21	Date : NOVEMBER 30, 2021
Consignment	: CRUDE PALM OIL (EDIBLE GRADE) IN BULK	
Shore Tank No	: 06 (INSTALATION PT. SAN)	
Stowage	: 1P, 1S, 2P, 2S	
Applicant for Survey	: SURVEY LOADING	
Shipper	: PT. KHARISMA PEMASARAN BERSAMA NUSANTARA ON BEHALF PT. PERKEBUNAN NUSANTARA III	
Notify	: GLENTECH VENTURES PTE LTD	
Port Of Loading	: DUMAI, INDONESIA	
Port Of Discharge	: DEENDAYAL, INDIA	
	Shore Figure : 2500.000	MT
	Ships Figure :	MT
	Difference :	MT
TIME LOG		
Vessel Arrived At Morong	: ON NOVEMBER 29, 2021 at 21.12 Local Time *)	
N.O.R. Tendered	: ON NOVEMBER 29, 2021 at 21.12 Local Time	
Arrival Dumai	: ON NOVEMBER 29, 2021 at 04.06 Local Time	
S.P.O.B	: ON NOVEMBER 29, 2021 at 22.00 Local Time	
Free Partique Granted	: ON NOVEMBER 30, 2021 at 07.45 Local Time	
H.P.O.B	: ON NOVEMBER 30, 2021 at 09.06 Local Time	
Berthed	: ON NOVEMBER 30, 2021 at 10.54 Local Time	
Surveyor On Board	: ON NOVEMBER 30, 2021 at 11.18 Local Time	
Commenced Tank Inspection	: ON NOVEMBER 30, 2021 at 11.30 Local Time	
Completed Tank Inspection / Accepted	: ON NOVEMBER 30, 2021 at 12.15 Local Time	
Cargo pumping from PT. SAN		
Hose Connected	: ON NOVEMBER 30, 2021 at 14.00 Local Time	
Commenced Loading / Discharging	: ON NOVEMBER 30, 2021 at 15.10 Local Time	
Completed Loading / Discharging	: ON DECEMBER 01, 2021 at 02.35 Local Time	
Hose Disconnected	: ON DECEMBER 01, 2021 at 02.40 Local Time	
Calculation And Reporting Completed	: ON DECEMBER 01, 2021 at 18.00 Local Time	
Vessel Sailed / ETD	: ON DECEMBER 01, 2021 at 20.00 Local Time	
Yours Faithfully, <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> <div style="text-align: center;">  Inspector/Surveyor </div> <div style="text-align: center;"> Acknowledged by,   Master / Chief Officer </div> </div> <p style="text-align: center; color: blue; font-weight: bold; margin-top: 10px;">Please Refer to Vessel SOF</p>		
FOR/KSP-AGRI/62	Rev : 01	Tgl. Berlaku : 11/07/2019
		Hal. 1 dari 1 hal.


Image36: Scanned copy of 'Statement of Facts' dated 30.11.2021 – CPO shipped on MT Distya Pushti Voy.MID-DP-07/21 at Dumai, Indonesia.

2.9.2.17 Page No. 87 of the above mentioned file is 'Notice of Discrepancy', issued by SUCOFINDO, showing difference in quantity of CPO as per ship's loaded quantity and Bill of Lading quantity, respectively. This shows that CPO was loaded in the vessel at port DUMAI.

2.9.2.18 Page No. 71 of the above mentioned file is 'Report of sampling and distribution of samples' issued by SUCOFINDO shows the samples of CPO were taken from 1P, 1S, 2P, 2S of 'MT Distya Pushti' only. This shows that one set of samples was for the consignee and another to be retained by vessel.

2.9.2.19 Page No. 51 of the above mentioned file is ‘Sample Receipt/Distribution Instruction’ dated 01.12.2021, issued by Geo-Chem Far East Pte Ltd., Indonesia. The scanned image of the above page is reproduced below:

(51)



SAMPLE RECEIPT / DISTRIBUTION INSTRUCTION


VESSEL : MT. DISTYA PUSHTI
 DATE : DECEMBER 01, 2021
 SHIPPER : PT.KHARISMA PEMASARAN BERSAMA NUSANTARA
 PRODUCTS : CRUDE PALM OIL IN BULK

The vessel hereby acknowledges receipt of following samples drawn by us on board in the presence of vessel personnel and will retain or distribute accordingly.

FOR VESSEL (A) :		FOR CONSIGNEE (B) :	
Ship Tank No.	Quantity	Ship Tank No.	Seal No.
1P	1 X 250 ML	1P	2 X 250 ML
1S	1 X 250 ML	1S	2 X 250 ML
2P	1 X 250 ML	2P	2 X 250 ML
2S	1 X 250 ML	2S	2 X 250 ML
Total = 4 Bottle(s)		Total = 8 Bottle(s)	
Grand Total = 12 Bottles			


REMARKS:-
 1) All sample were sealed
 2) Sample A For vessel retention for contamination and condition purpose
 Sample B For consignee to be handed by vessel at discharge port

GEO-CHEM FAR EAST PTE LTD
 Load port: DUMAI, INDONESIA



Surveyor

FOR RECEIPT ONLY



MT. DISTYA PUSHTI
 MUMBAI
 Master/Chief Officer

See notes

Image37: Scanned image of ‘Sample Receipt/Distribution Instruction’ dated 01.12.2021

From the perusal of the above, it is apparent that total 12 samples, each of 250 ml of CPO were drawn from Ship Tank No.1P, 1S, 2P and 2S by Geo-Chem Far East Pte Ltd., Indonesia. Out of 12 samples, 04 samples were meant for vessel and 08 samples were meant for consignee. This shows that CPO was loaded in tank ‘1P, 1S, 2P and 2S’ from the load port ‘DUMAI’.

2.9.2.20 From the foregoing, it is apparent that the stowage of different products in the vessels is as below:

CPO	RBD Palmolein	PFAD
1P, 1S, 2P, 2S	3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P, 7S	SLOP P

2.9.3 SCRUTINY OF DOCUMENTS PRODUCED BY SHRI BHASKER, MASTER OF THE VESSEL ‘MT Distya Pushti’ DURING RECORDING OF HIS STATEMENT DATED 03.01.2022 [RUD-9]:

2.9.3.1 Page No. 21 (reproduced herein as below) of the above mentioned documents is ‘Tanker Bill of Lading No. DP-KTG-DEE-01 dated 06.12.2021’ issued by M/s. PT. USDA Seroja Jaya, Kuala Tanjung. As per the said B/L 15000.25MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK was loaded on vessel MT Distya PushtiVoy.07/21 showing HSN 15119037 from Kuala Tanjung. The name of the shipper is M/s. INL, Indonesia and Name of the Notified Party is M/s. TIWA.

Tanker Bill of Lading
B/L NO: DP-KTG-DEE-01 21

Shipped in apparent good order and condition by
Shipper
PT INDUSTRI NABATI LESTARI
KOMP. KAWASAN EKONOMI KHUSUS-SEI MANGKEI,
KAV.2-3, KEL. SEI MANGKEI KEC BOSAR MALIGAS,
KAB. SIMALUNGUN, SUMATERA UTARA, 21184, INDONESIA

Consignee / Order of
TO ORDER OF CITIBANK N.A SINGAPORE BRANCH

Notify Address
TATA INTERNATIONAL WEST ASIA DMCC
2001 TO 2005 JUMEIRAH BAY X3 TOWER,
CLUSTER X, JLT, UNITED ARAB EMIRATES

FIRST ORIGINAL

<u>On board the tanker</u> M/T. DISTYA PUSTHI VOY. 07/21	<u>Flag</u> INDIA	<u>Master</u> CAPT. BHASKAR
<u>At the port of</u> KUALA TANJUNG PORT, INDONESIA	<u>To be delivered to the port of</u> DEENDAYAL (KANDLA) PORT, INDIA	

COMMODITY (Name of Product)	QUANTITY (lbs.,tonnes,barrels, gallons)
REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK	15,000.225 MT

VESSEL IMO NO. 9179127
H.S. CODE: 1511.90.37
INCOTERMS: FOB KUALA TANJUNG PORT, INDONESIA

CLEAN ON BOARD
DECEMBER 06TH, 2021

FREIGHT PAYABLE AS PER CHARTER PARTY

OCEAN CARRIAGE STOWAGE: 3P,3S,4P,4S,5P,5S,6P,6S,7P AND 7S

This shipment of 15,000.225 Metric tons was loaded on board the Vessel as part of one original lot of 15,000.225 Metric tons stowed in 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S, 7P AND 7S with no segregation as to parcels. For the whole shipment 01 (ONE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued.

The quantity, measurement, weight, gauge, quality, nature and value and actual condition of the cargo unknown to the Vessel and the Master, to be delivered to the port of discharge or so near thereof as the Vessel can safely get, always afloat upon prior payment of freight as agreed. Cargo is warranted free of danger to Vessel except for the usual risks inherent in the carriage of the commodity as described.

This shipment is carried under and pursuant to the terms of the Charter dated 03RD NOVEMBER 2021 between AS PER CHARTER PARTY as Owner and AS PER CHARTER PARTY as Charterers, and all conditions, liberties and exceptions whatsoever of the said Charter apply to and govern the rights concerned in this shipment. The Clause Paramount, New Jason Clause and Both to Blame Collision Clause as set out on the reverse of this Bill of Lading are hereby incorporated herein and shall remain in effect even if unenforceable in the United States of America. General Average payment according to the York-Antwerp Rules 1974.

The Master is authorized to act for all interests in arranging for salvage assistance on terms of Lloyd's Open Form. The freight is payable discount less and is earned concurrent with loading, ship and / or cargo lost or not lost or abandoned.

The Owners shall have an absolute lien of the cargo for all freight, dead freight, demurrage, damages for detention and all other monies due under the above-mentioned Charter or under this Bill of Lading, together with the costs and expenses, including attorneys fees, of recovering same, and shall be entitled to sell or otherwise dispose of the property liened and apply the proceeds towards satisfaction of such liability.


The contract of carriage evidenced by this Bill of Lading is between the shipper, consignee and /or owner or demise charterers of the Vessel named herein to carry the cargo described above.

It is understood and agreed that, other than said ship owner or demise charterer, no person, firm or corporation or other legal entity whatsoever, is or shall be deemed to be liable with respect to the shipment as carrier, bailee or otherwise in contract or in tort. If, however, it shall be adjudged that any other than said ship owner or demise charterer is carrier or bailee of said shipment or under any responsibility with respect thereof, all limitations of or exonerations from liability and all defences provided by law or by the terms of the contract of carriage shall be available to such other.

All of the provisions written, printed or stamped on either side hereof are part of this Bill of Lading Contract.

In Witness Whereof, the master has signed 3 (THREE) ORIGINALS
Bills Of Lading of this tenor and date, one of which being accomplished, the others will be void.

Dated at KUALA TANJUNG, INDONESIA this 06TH day of DECEMBER year 2021

As Agent:  and on behalf of Capt. BHASKAR

Handwritten notes:
Seen 10 02/01/22
Seen 07/01/2022
Seen 07/01/2022
Seen 07/01/2022

Image 38: ‘Tanker Bill of Lading No. DP-KTG-DEE-01 dated 06.12.2021’

2.9.3.2 Page No. 15 (as below) of the said documents is ‘Tanker Bill of Lading No. DP-KTG-DEE-02 dated 05.12.2021’ issued by M/s. PT. USDA Seroja Jaya, Kuala Tanjung. As per the said B/L 250.000 MTS ‘PALM FATTY ACID DISTILATE (PFAD) IN BULK’ was loaded on vessel MT Distya Pushti Voy.07/21 showing HSN 3823 1920 from Kuala Tanjung. The name of the shipper is M/s. INL, Indonesia and Name of the Notified Party is M/s. TIWA

Shipped in apparent good order and condition by
 Shipper
 PT INDUSTRI NABATI LESTARI
 KOMP. KAWASAN EKONOMI KHUSUS-SEI MANGKEI,
 KAV.2-3, KEL. SEI MANGKEI KEC BOSAR MALIGAS,
 KAB. SIMALUNGUN, SUMATERA UTARA, 21184, INDONESIA

Tanker Bill of Lading

B/L NO: DP-KTG-DEE-02

15

Consignee / Order of
 TO ORDER OF CITIBANK N.A SINGAPORE BRANCH

Notify Address
 TATA INTERNATIONAL WEST ASIA DMCC
 2001 TO 2005 JUMEIRAH BAY X3 TOWER,
 CLUSTER X, JLT, UNITED ARAB EMIRATES

FIRST ORIGINAL

On board the tanker MT. DISTYA PUSHTI VOY. 07/21	Flag INDIA	Master CAPT. BHASKAR
---	---------------	-------------------------

At the port of KUALA TANJUNG PORT, INDONESIA	To be delivered to the port of DEENDAYAL (KANDLA) PORT, INDIA
---	--

A quantity in bulk said by the Shipper to be : COMMODITY (Name of Product)	QUANTITY (lbs.,tonnes,barrels, gallons)
PALM FATTY ACID DISTILLATE (PFAD) IN BULK	250.000 MT

VESSEL IMO NO. 9179127
 H.S. CODE: 3823.19.20
 INCOTERMS: FOB KUALA TANJUNG PORT, INDONESIA

CLEAN ON BOARD
 DECEMBER 05TH, 2021

FREIGHT PAYABLE AS PER CHARTER PARTY

OCEAN CARRIAGE STOWAGE: SLOP P

This shipment of 250.000 Metric tons was loaded on board the Vessel as part of one original lot of 300.140 Metric tons stowed in SLOP P with no segregation as to parcels. For the whole shipment 02 (TWO) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued.

The quantity, measurement, weight, gauge, quality, nature and value and actual condition of the cargo unknown to the Vessel and the Master, to be delivered to the port of discharge or so near thereof as the Vessel can safely get, always afloat upon prior payment of freight as agreed. Cargo is warranted free of danger to Vessel except for the usual risks inherent in the carriage of the commodity as described.

This shipment is carried under and pursuant to the terms of the Charter dated 03RD NOVEMBER 2021 between AS PER CHARTER PARTY as Owner and AS PER CHARTER PARTY as Charterers, and all conditions, liberties and exceptions whatsoever of the said Charter apply to and govern the rights concerned in this shipment. The Clause Paramount, New Jason Clause and Both to Blame Collision Clause as set out on the reverse of this Bill of Lading are hereby incorporated herein and shall remain in effect even if unenforceable in the United States of America. General Average payment according to the York-Antwerp Rules 1974.

The Master is authorized to act for all interests in arranging for salvage assistance on terms of Lloyd's Open Form. The freight is payable discount less and is earned concurrent with loading, ship and / or cargo lost or not lost or abandoned. The Owners shall have an absolute lien of the cargo for all freight, dead freight, demurrage, damages for detention and all other monies due under the above-mentioned Charter or under this Bill of Lading, together with the costs and expenses, including attorneys fees, of recovering same, and shall be entitled to sell or otherwise dispose of the property liened and apply the proceeds towards satisfaction of such liability.

The contract of carriage evidenced by this Bill of Lading is between the shipper, consignee and /or owner or demise charterers of the Vessel named herein to carry the cargo described above.

It is understood and agreed that, other than said ship owner or demise charterer, no person, firm or corporation or other legal entity whatsoever, is or shall be deemed to be liable with respect to the shipment as carrier, bailee or otherwise in contract or in tort. If, however, it shall be adjudged that any other than said ship owner or demise charterer is carrier or bailee of said shipment or under any responsibility with respect thereof, all limitations of or exonerations from liability and all defences provided by law or by the terms of the contract of carriage shall be available to such other.

All of the provisions written, printed or stamped on either side hereof are part of this Bill of Lading Contract.

In Witness Whereof, the master has signed 3 (THREE) ORIGINALS
 Bills Of Lading of this tenor and date, one of which being accomplished, the others will be void.

Dated at KUALA TANJUNG, INDONESIA this 05TH day of DECEMBER year 2021

[Handwritten signatures and dates: 07/01/2022, 07/01/2022, 07/01/2022, 07/01/2022]

[Circular stamp: PT INDUSTRI NABATI LESTARI]

As Agent : With authority and on behalf of Capt. BHASKAR
 Master of MT DISTYA PUSHTI VOY. 07/21

Image39: Scanned copy of 'Tanker Bill of Lading No. DP-KTG-DEE-02 dated 05.12.2021'

2.9.3.3 Page No. 09 of the above mentioned documents is 'Tanker Bill of Lading No. DP-KTG-DEE-03 dated 05.12.2021' issued by M/s. PT. USDA Seroja Jaya, Kuala Tanjung. As per the said B/L, 50.140 MTS 'PALM FATTY ACID DISTILATE (PFAD) IN BULK' was loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 3823 19 20 from Kuala Tanjung. The name of the shipper is M/s. INL, Indonesia and Name of the Notified Party is M/s. TIWA.

Tanker Bill of Lading
B/L NO: DP-KTG-DEE-03

Shipped in apparent good order and condition by
 Shipper
 PT INDUSTRI NABATI LESTARI
 KOMP. KAWASAN EKONOMI KHUSUS-SEI MANGKEI,
 KAV.2-3, KEL. SEI MANGKEI KEC BOSAR MALIGAS,
 KAB. SIMALUNGUN, SUMATERA UTARA, 21184, INDONESIA

Consignee / Order of
 TO ORDER OF CITIBANK N.A SINGAPORE BRANCH

FIRST ORIGINAL

Notify Address
 TATA INTERNATIONAL WEST ASIA DMCC
 2001 TO 2005 JUMEIRAH BAY X3 TOWER,
 CLUSTER X, JLT, UNITED ARAB EMIRATES

On board the tanker M/T. DISTYA PUSTHI VOY. 07/21	Flag INDIA	Master CAPT. BHASKAR
At the port of KUALA TANJUNG PORT, INDONESIA	To be delivered to the port of DEENDAYAL (KANDLA) PORT, INDIA	

A quantity in bulk said by the Shipper to be: COMMODITY (Name of Product)	QUANTITY (lbs.,tonnes,barrels, gallons)
PALM FATTY ACID DISTILLATE (PFAD) IN BULK	50.140 MT

VESSEL IMO NO. 9179127
 H.S. CODE: 3823.19.20
 INCOTERMS: FOB KUALA TANJUNG PORT, INDONESIA

CLEAN ON BOARD
 DECEMBER 05TH, 2021

FREIGHT PAYABLE AS PER CHARTER PARTY

OCEAN CARRIAGE STOWAGE: SLOP P

This shipment of 50.140 Metric tons was loaded on board the Vessel as part of one original lot of 300.140 Metric tons stowed in SLOP P with no segregation as to parcels. For the whole shipment 02 (TWO) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued.

The quantity, measurement, weight, gauge, quality, nature and value and actual condition of the cargo unknown to the Vessel and the Master, to be delivered to the port of discharge or so near thereof as the Vessel can safely get, always afloat upon prior payment of freight as agreed. Cargo is warranted free of danger to Vessel except for the usual risks inherent in the carriage of the commodity as described.

This shipment is carried under and pursuant to the terms of the Charter dated 03RD NOVEMBER 2021 between AS PER CHARTER PARTY as Owner and AS PER CHARTER PARTY as Charterers, and all conditions, liberties and exceptions whatsoever of the said Charter apply to and govern the rights concerned in this shipment. The Clause Paramount, New Jason Clause and Both to Blame Collision Clause as set out on the reverse of this Bill of Lading are hereby incorporated herein and shall remain in effect even if unenforceable in the United States of America. General Average payment according to the York-Antwerp Rules 1974.

The Master is authorized to act for all interests in arranging for salvage assistance on terms of Lloyd's Open Form. The freight is payable discount less and is earned concurrent with loading, ship and / or cargo lost or not lost or abandoned.

The Owners shall have an absolute lien of the cargo for all freight, dead freight, demurrage, damages for detention and all other monies due under the above-mentioned Charter or under this Bill of Lading, together with the costs and expenses, including attorneys fees, of recovering same, and shall be entitled to sell or otherwise dispose of the property lien and apply the proceeds towards satisfaction of such liability.

The contract of carriage evidenced by this Bill of Lading is between the shipper, consignee and /or owner or demise charterers of the Vessel named herein to carry the cargo described above.

It is understood and agreed that, other than said ship owner or demise charterer, no person, firm or corporation or other legal entity whatsoever, is or shall be deemed to be liable with respect to the shipment as carrier, bailee or otherwise in contract or in tort. If, however, it shall be adjudged that any other than said ship owner or demise charterer is carrier or bailee of said shipment or under any responsibility with respect thereof, all limitations of or exonerations from liability and all defenses provided by law or by the terms of the contract of carriage shall be available to such other.

All of the provisions written, printed or stamped on either side hereof are part of this Bill of Lading Contract.

In Witness Whereof, the master has signed 3 (THREE) ORIGINALS
 Bills Of Lading of this tenor and date, one of which being accomplished, the others will be void.

Dated at KUALA TANJUNG, INDONESIA this 05TH day of DECEMBER year 2021

[Handwritten signatures and stamps are present here, including a circular stamp of PT INDUSTRI NABATI LESTARI and a signature of the Master, Capt. Bhaskar.]

Image40: Scanned copy of Tanker Bill of Lading No. DP-KTG-DEE-03 dated 05.12.2021

It is apparent from the above mentioned documents that 15000.25MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK and 300.140 MTS 'PALM FATTY ACID DISTILATE (PFAD) IN BULK' was loaded on vessel MT Distya Pushti Voy.07/21 from Kuala Tanjung.

2.9.3.4 Page No. 39 to 203 of the said documents are Tanker Bills of Lading No. KTG/DEE/01 to KTG/DEE/83 issued by M/s. SBS Shipbrokers PTE Ltd. B/L No. KTG/DEE/01 to KTG/DEE/20 are issued on 28.11.2021 at the DUMAI Port, Indonesia whereas B/L No. KTG/DEE/21 to KTG/DEE/83 is issued on 30.11.2021 at the KUALA Tanjung Port, Indonesia by M/s. SBS Shipbrokers PTE Ltd. B/L No. KTG/DEE/01 to KTG/DEE/80 each shows loading of 250 MTS CPO on the vessel in tanks. B/L No. KTG/DEE/81 shows loading of 200 MTS CPO on the vessel in tanks. B/L No. KTG/DEE/82 shows loading of 50 MTS CPO on the vessel in tanks. B/L No. KTG/DEE/83 shows loading of 50.365 MTS CPO on the vessel in tanks.

2.9.3.5 Comparison of Bills of Lading No. DP-KTG-DEE-01 dated 06.12.2021, DP-KTG-DEE-02 & DP-KTG-DEE-03 dated 05.12.2021 vis-à-vis B/L No. KTG/DEE/01 to KTG/DEE/20 dated 28.11.2021 and B/L No. KTG/DEE/21 to KTG/DEE/83 dated 30.11.2021:

B/L Nos. DP-KTG-DEE-01 dated 06.12.2021, DP-KTG-DEE-02 & DP-KTG-DEE-03 dated 05.12.2021	B/L Nos. KTG/DEE/01 to KTG/DEE/20 dated 28.11.2021, B/L. KTG/DEE/21 to KTG/DEE/83 dated 30.11.2021
<p>These BLs are in respect of 15000.250 MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy.07/21 showing HSN 15119037 from Kuala Tanjung and 300.140 MTS 'PALM FATTY ACID DISTILATE (PFAD) IN BULK' was loaded on vessel MT Distya Pushti Voy.07/21 showing HSN 3823 19 20 from Kuala Tanjung respectively.</p> <p>These BLs were kept sealed inside the cabin of the Chief Officer of the vessel and resumed under Panchnama during rummaging.</p>	<p>These BLs are in respect of 20300.365 MT CRUDE PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 15111000 from DUMAI Port, Indonesia.</p> <p>These are the BLs which were meant to be submitted at Customs Port, Kandla, India and were switch BL which are switched by the vessel owner as per the terms of the charter party agreement and voyage order after blending of 15000.250 MTs RBD Palmolein, 300.140MTs PFAD, and 5000 MTS CPO., declaring entire quantity as CPO only</p>

On comparison of the "B/L DP-KTG-DEE-01 dated 06.12.2021, DP-KTG-DEE-02 & DP-KTG-DEE-03 dated 05.12.2021" with "B/L KTG/DEE/01 to KTG/DEE/20 dated 28.11.2021 and B/L KTG/DEE/21 to KTG/DEE/83 dated 30.11.2021", it appears that the original BLs issued at the port of load are in respect of 15000.250 MTS REFINED BLEACHED AND DEODORISED PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 15119037 from Kuala Tanjung port and 300.140 MTS 'PALM FATTY ACID DISTILATE (PFAD) IN BULK' loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 38231920 from Kuala Tanjung port whereas the latter ones are in respect of CRUDE PALM OIL (EDIBLE GRADE) IN BULK loaded on vessel MT Distya Pushti Voy. 07/21 showing HSN 15111000 from DUMAI Port, Indonesia.

From the above, it is apparent that though RBD and PFAD were loaded in the vessel at Kuala Tanjung port, the B/Ls were manipulated to show that the entire cargo loaded in the vessel was CPO.

2.9.4 SCRUTINY OF DOCUMENTS RESUMED FROM THE OFFICE PREMISES OF M/S. MIDAS TANKER & M/S. PHELIX SHIPPING VENTURES PVT. LTD:

2.9.4.1 The office premises of M/s. Midas Tanker & M/s. Phelix Shipping Ventures Pvt. Ltd were searched under Panchnama dated 03.01.2022 and documents as mentioned in the Panchnama were resumed under above Panchnama. The document at Page No. 31 and 34 are the copies of the original Bills of Lading i.e. DUM/DEE/02 and DUM/DEE/01 dated 01.12.2021

respectively. As per the above B/L 2499.869 MTS and 2500 MTS CPO were loaded from DUMAI Port, Indonesia. The name of the supplier is M/s. KPBN, Consignee is M/s. TIWA and notified party is M/s. GVPL, Singapore. Thus, it is apparent that 4999.869MTS CPO was loaded in the vessel in 'MT Distya Pushti' in tanks 1P, 1S, 2P, 2S.

2.9.4.2 Page No. 19 is the copy of E-mail correspondence dated 02.12.2021[**RUD-4**] from operations@midasship.com to 'Distya Pushti-MASTER' regarding blending of cargo. As per the above mail, the instructions for blending 15000MTS of olein with 5000 MT CPO and 250MT PFAD were communicated. The scanned image of the said page is reproduced below: -

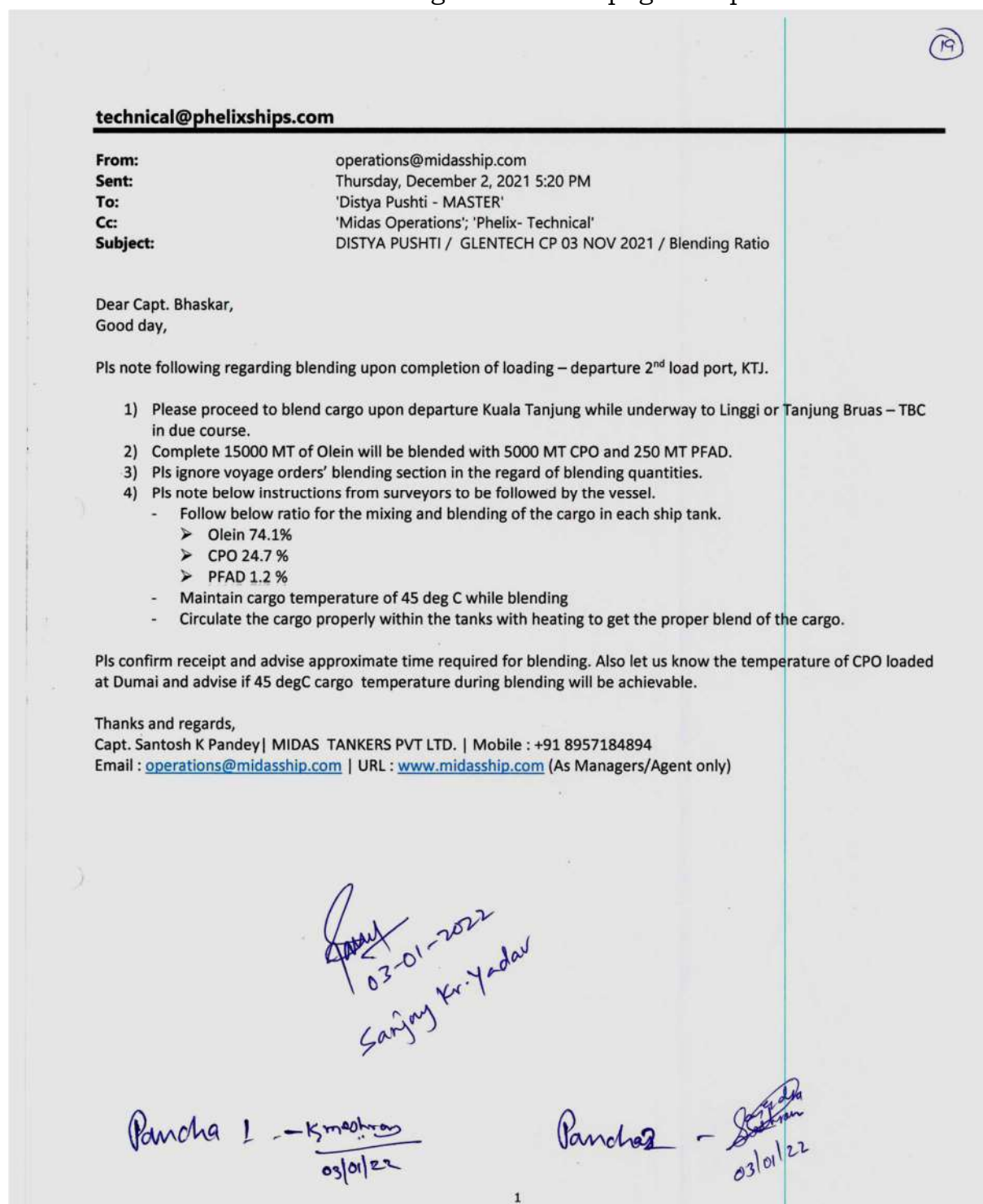
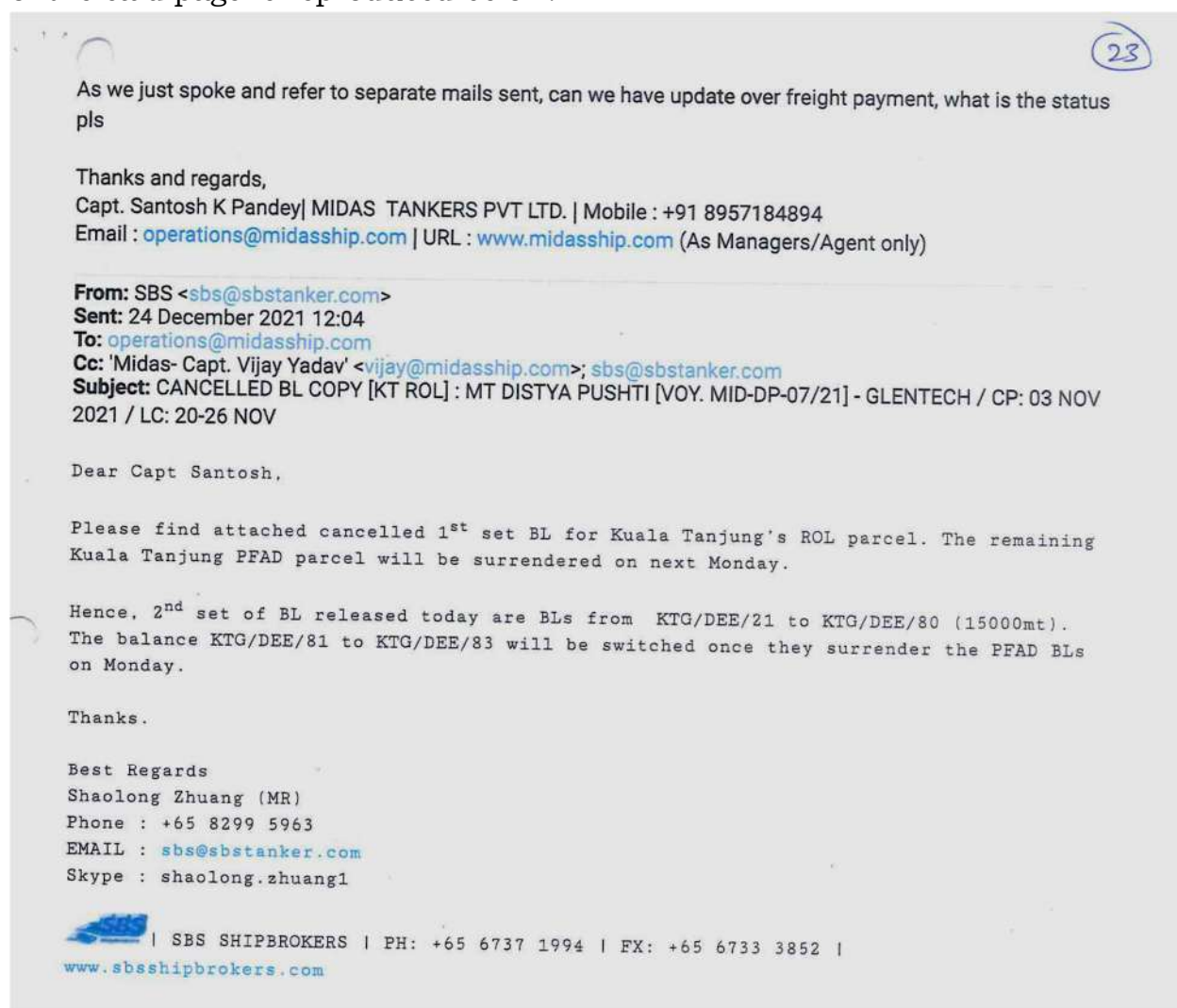


Image41: Scanned image of copy of E-mail correspondence dated 02.12.2021 from operations@midasship.com to 'Distya Pushti-MASTER' regarding blending of cargo.

2.9.4.3 Page No. 23 is the copy of E-mail correspondence dated 24.12.2021[**RUD-4**] from sbs@sbstanker.com to operations@midasship.com regarding instructions in relation to switching of Bills of Lading of RBD Palmolein and PFAD with all B/Ls of CPO were communicated. As per which,

the cancelled 1st set of Bills of Lading for Kuala Tanjung was forwarded. And the 2nd set of BL bearing Nos. KTG/DEE/21 to KTG/DEE/80 (15000 MT). It is also mentioned that the remaining B/L viz. KTG/DEE/81 to KTG/DEE/83 will be switched once they surrender the PFAD BLs on Monday. The scanned image of the said page is reproduced below: -



2.9.5 SCRUTINY OF DOCUMENTS PRODUCED BY SHRI SIDHANT AGARWAL, DIRECTOR OF M/S. GIPL, DURING RECORDING OF HIS STATEMENT DATED 29.01.2023: -

2.9.5.1 Shri Sidhant Agarwal, Director of M/s. GIPL, Greater Noida, U.P. during recording of his statement dated 29.01.2023, produced a file containing Page No. 1 to 104. **[RUD-10]**

2.9.5.2 Page No. 104 of the above mentioned file is Certificate of Origin bearing No. 4863/CO-CC/XII/2021 dated 08.12.2021, issued by Kamar Dagang Dan Industry Sumatera Utara. As per the said Certificate, the goods viz. 300.140 MTs PFAD, shipped to M/s. TIWA by M/s. INL through vessel 'MT Distya Pushti' vide B/L No. DP-KTG-DEE-02 & DP-KTG-DEE-03 both dated 05.12.2021, were of Indonesian Origin.

2.9.5.3 Similarly, Page No. 103 of the above mentioned file is Certificate of Origin bearing No. 4862/CO-CC/XII/2021 dated 08.12.2021 issued by Kamar Dagang Dan Industry Sumatera Utara. As per the said Certificate, the goods viz. 15000.225 MTS RBD Palmolein (Edible) Grade,

shipped to M/s. TIWA by M/s. INL through vessel 'MT Distya Pushti' vide B/L No. DP-KTG-DEE-01 dated 06.12.2021, were of Indonesian Origin.

From the above Certificates of Origin, it appears that the goods viz. 300.140 MT PFAD and 15000.225 MT RBD were purchased by M/s. TIWA from M/s. INL and loaded into the vessel Distya Pushti. Further, another Certificate of Origin, wherein goods viz. 20300.234 MT CPO of Indonesian Origin is shown. Thus, it appears that they have fabricated the Certificate of Origin.

2.9.5.4 Page Nos. 101 and 102 of the said file are Certificates of Origin bearing Reference No. 0007002/KDM/2021 and Ref. No. 0007001/KDM/2021 both dated 04.12.2021 issued by Pt. Sarana Agro Nusantara, Republic of Indonesia. As per the said Certificates, the goods viz. 2500 MTs and 2499.869 MTs CPO, to the order of M/s. TIWA by M/s KPBN through vessel 'MT Distya Pushti' vide B/L No. DUM/DEE/01 and DUM/DEE/02 both dated 01.12.2021, were of Indonesian Origin.

2.9.5.5 Page No. 98 & 99 of the above file is weight and quality certificate dated 08.12.2021, issued by M/s. Pt. Leon Testing and Consultancy. The above certificate pertains to 300.140 MTs PFAD loaded into Slop P of the vessel 'MT Distya Pushti'. As per the test result of the said cargo, the following specifications are mentioned: -

<i>“Free Fatty Acid (As Palmitic)</i>	<i>91.81%</i>
<i>Moisture and Impurities</i>	<i>0.32%</i>
<i>Saponifiable Matter</i>	<i>98.42”</i>

2.9.5.6 Page No. 90 & 91 of the above file is weight and quality certificate dated 08.12.2021, issued by M/s. Pt. Leon Testing and Consultancy. The above certificate pertains to 15000.225 MTs RBD Palmolein (Edible Grade) loaded into the vessel 'MT Distya Pushti'. As per the test result of the said cargo, the following specifications are mentioned: -

<i>“Free Fatty Acid (As Palmitic)</i>	<i>0.062%</i>
<i>Moisture and Impurities</i>	<i>0.04%</i>
<i>IV(WIJS)</i>	<i>56.65</i>
<i>Melting point</i>	<i>22.5 Deg. C</i>
<i>Colour</i>	<i>2.8 (RED)”</i>

2.10 CONCLUSION OF INVESTIGATION I.R.O. IMPORT OF CONSIGNMENT VIDE VESSEL- 'MT DISTYA PUSHTI'

A. On scrutiny of the documents as discussed hereinabove, it appears that 5000 MT CPO, 15000 MT RBD and 300 MT PFAD were purchased/ M/s. GVPL/M/s. TIWA in Indonesia from M/s. KPBN and M/s. INL. The 'CPO' was loaded on the vessel Distya Pushti at Dumai port whereas RBD and PFAD were loaded on the said vessel at Kuala Tanjung port as per below mentioned table.

B/L no.	Date	Item description	CTH	Qty	Port of loading	Port of discharge	Consignee
DUM/DEE/01 &02	02.12.2021	Crude Palm Oil (Edible Grade) in bulk	15111000	4999.869 MTS	Dumai	Kandla Port	M/s. KPBN
DP-KTG-DEE-01	06.12.2021	Refined Bleached	15119037	15000.225 MTS	Kuala Tanjung	Kandla Port	M/s. INL

		&Deodorised Palmolein (Edible Grade) in Bulk					
DP-KTG-DEE-02	05.12.2021	Palm Fatty Acid Distillate (PFAD) in Bulk	3823 1920	250 MTS	Kuala Tanjung	Kandla Port	M/s. INL
DP-KTG-DEE-03	05.12.2021	Palm Fatty Acid Distillate (PFAD) in Bulk	3823 1920	50.140 MTS	Kuala Tanjung	Kandla Port	M/s. INL

B. Further, as per the Charter agreement dated 03.11.2021 of the vessel 'MT Distya Pushti' between M/s. Midas Tankers Pvt. Ltd., Mumbai (Owner) and Performance Charterer M/s. GVPL, Singapore and Payment Charterer M/s. TIWA, 5000 MT CPO was to be loaded from Dumai port, Indonesia; 15000 MT Palm Olein and about 400 MT PFAD from Kuala Tanjung port, Indonesia. As per the instructions from the management team of M/s. Midas Tankers Pvt. Ltd., vide E-mail dated 02.12.2021 to the Master of the Vessel was instructed to proceed to blend the entire 15000 MTs of Olein with 50000 MT CPO and 250 MT PFAD while underway to Linggi or Tanjung Bruas.

C. Similarly, instructions in context of switching of Bills of Lading of RBD Palmolein and PFAD with all B/Ls of CPO were communicated to the master of the vessel by the M/s. Midas Tankers Pvt. Ltd. Further, the original bills of lading of RBD and PFAD were replaced with the manipulated Bills of Lading, showing the cargo as CPO. It was also instructed to conceal the original load port documents and to produce the manipulated Bills of Lading declaring the goods as CPO at the port of discharge, i.e. Kandla.

D. As the manipulated Bills of Lading, IGM were filed declaring the goods as CPO and M/s TIL had filed 83 bills of entry dated 16.12.2021 and the description of goods mentioned as CPO (Edible Grade) in Bulk.

From the investigation conducted, it appears that the importer M/s. TIL in active connivance of M/s. GIPL, attempted to import admixture of CPO, RBD and PFAD, falling under CTH 15119090 through Kandla Customs Port, by way of mis-declaration of the same as CPO falling under CTH 15111000 and suppression of the facts of actual loaded goods on the vessel MT Distya Pushti, to evade higher customs duty payment to Indian Customs.

INVESTIGATION IN RESPECT OF PREVIOUSLY IMPORTED CARGO

3. It was further gathered during the course of investigation of import by M/s. TIL vide vessel 'MT Distya Pushti' that they had imported admixture of CPO, RBD and PFAD, in the manner of mixing/blending the said constituents on board vessel 'MT Distya Pushti Voy.07/21' previously as well. It is further gathered from the documentary as well as oral evidences, that M/s. TIL had imported admixture of CPO, RBD and PFAD, in the import consignments and mis-declared the cargo as CPO and classified the same under CTH 15111000 in the documents presented before Customs by suppressing the facts that the goods imported were admixture of CPO, RBD and PFAD with maximum constituents of palmolein, which merits classification under CTH 15119090.

The above act on the part of importer resulted into short payment of Customs duties by ex-bond filers in the previous consignments as well.

3.1. It was further gathered that the import of CPO was undertaken by M/s TIL, using similar *modus operandi* in the previous imported consignments imported vide Vessels “FMT GUMULDUR V.202109”, “MT HONG HAI6 V.2106” and “MT FMT EFES V.202111” as per below mentioned details, which resulted in short payment of Customs duties by various ex-bond filers.

3.1.1 The details of the 12199.71 MT of admixture imported vide vessel FMT GUMULDUR V.202109 was purchased from M/s TIWA and declared the goods as CPO in the bills of entry before Indian Customs is as below mentioned table:

Sr. No.	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER (M/s.)	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date
1	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489,	03.09.2021
	RBD PALM OLEIN	8500	INL	KUALA TANJUNG, INDONESIA	5302500, 5302513,	
	PFAD	200	INL	KUALA TANJUNG, INDONESIA	5302519 & 5302523	
	<i>Total</i>	12199.7				

3.1.2 The details of the 15462.070 MT of admixture imported vide vessel MT HONG HAI6 V.2106 was purchased from M/s. Tata International Singapore PTE Ltd(referred as ‘M/s. TISPL’ hereinafter), and declared the goods as CPO in the bills of entry before Indian Customs is as below mentioned table:

Sr. No.	COMMODITY loaded at load Port	QTY (MTs)	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date
1	RBD PALM OLEIN	6513.520	KUALA TANJUNG, INDONESIA	5916265, 5916285, 5916291 &	20.10.2021
	CPO	8948.550	Phuket, Thailand	5916292	
	<i>Total</i>	15462.070			

3.1.3 The details of the 12959.31MT of admixture imported vide vessel MT FMT EFES VOY. 202111 was purchased from M/s. TIWA and declared the goods as CPO in the bills of entry before Indian Customs is as below mentioned table:

Sr. No.	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER (M/s.)	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date
3	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212683 &	11.11.2021
	CPO	7873.290	THA CHANG	PHUKAT PORT, THAILAND	6212824	
	<i>Total</i>	12959.31				

4. FILING OF WAREHOUSE BILLS OF ENTRY (IN RESPECT OF PREVIOUSLY IMPORTED CONSIGNMENTS BY M/S. TIL, BY WAY OF FILING WAREHOUSE BILLS OF ENTRY AND SUBSEQUENTLY CLEARED BY VARIOUS INDIAN BUYERS):

4.1 M/s. TIL had filed 12 Warehouse Bills of Entries at Kandla Customs House as mentioned in **Annexure-A** to this notice, mis-declaring the cargo as “CPO”, which were imported vide aforementioned vessels, “FMT GUMULDUR V.202109”, “MT HONG HAI6 V.2106” and “MT FMT EFES V.202111”, wherein, it appears that blending of goods as detailed above was undertaken on board vessel(s). The copies of said W.H. Bills of Entries are already available with the importer M/s. TIL. With respect to the aforementioned W.H. Bills of Entry, it appears that the goods have been mis-declared as ‘CPO’ by M/s. TIL which are further sold, and subsequently cleared by various importers by filing Ex-Bond Bills of Entry for Home Consumption as per **Annexure- B** attached to this notice. The copies of such Bills of Entry are available with the respective Ex-Bond filers of the said cargo.

4.2 Further, one of such Ex-Bond filer and importer M/s. Manish Overseas (IEC: AFMPG6403Q), had filed the Ex-Bond BoE for Home consumption in respect of clearance of goods which were imported after blending vide the vessel MT HONG HAI 6 V.2106, as listed under **Annexure-C** to this show cause Notice, by mis-declaring the goods as CPO under CTH 15111000 in the said Bills of Entry instead of correct CTH, i.e. 15119090. The copies of such Bills of Entry are already available with them. [M/s. Manish Overseas]

5. TARIFF CLASSIFICATION OF CPO & Admixture of RBD Palmolein, CPO and PFAD:

Crude palm Oil is classifiable under the chapter heading 15111000 of the Customs Tariff attracting duties levied thereunder while admixture of RBD Palmolein, CPO and PFAD falls under the Chapter Heading is under CTH 15119090 of the Customs Tariff and attracts duties leviable thereunder.

6. SCRUTINY OF DOCUMENTS (i.r.o. previously imported consignments)

The investigation was conducted in respect of cargo imported vide vessel “MT Distya Pushti Voy. 07/21” and was extended to previously imported consignments by M/s. TIL vide vessels MT FMT Gumuldur 202109, MT HONG HAI6 V.2106, MT FMT EFES 202111 vide W.H. Bills of Entry as per **Annexure-A**. Further investigations revealed that M/s. TIL in connivance with M/s GIPL and other stakeholders viz. Vessel owners, M/s. TIWA, UAE, M/s. TISPL, M/s. GVPL, had filed such Bills of Entry by mis-declaring and mis-classifying the cargo as CPO, with intent to earn commission on the same for use of its brand name to import cargo and suppress the description of actually imported goods. These goods were subsequently cleared by various importers who purchased these goods from M/s. TIL and filed the Ex-Bond Bills of Entry for Home Consumption and had paid lesser amount of customs duty, thus, this entire planning of importing goods by way of mis-declaration by M/s. TIL led to

evasion of customs duty by various beneficiaries viz., ex-bond filers (as listed in **Annexure -B** to this show cause).

6.1 During the course of investigation, statements of various persons were recorded and documents were produced during the statements of concerned persons, as mentioned below: -

1	Statement of Shri Amit Agarwal, Asstt. Vice President M/s. GIPL & M/s. GVPL., Singapore recorded on 05.01.2022 [RUD No.11]
2	Statement of Shri Sachin Deshpande, Executive of M/s TIL was recorded on 06.01.2022 under Section 108 of the Indian Customs Act, 1962 [RUD No. 12]
3	Statement of Shri Sachin Deshpande, Executive of M/s TIL was recorded under Section 108 of the Indian Customs Act, 1962 on 07.01.2022 [RUD No. 13]
4	Statement of Shri Amit Thakkar was recorded on 07.01.2022 under Section 108 of the Customs Act, 1962[RUD No. 14]
5	Statement of Shri Shrikant Subbarayan, Head of Agri Business Division of M/s.TIL was recorded under Section 108 of the Customs Act, 1962 on 08.01.2022 [RUD No. 15]
6	Statement of Shri Sidhant Agarwal, Director of M/s. GIPL dated 27.01.2022 [RUD No. 16]
7	Statement of Shri Sidhant Agarwal Director of M/s. GIPL dated 28.01.2022 [RUD No. 17]
8	Statement of Shri Sudhanshu Agrawal, Ex-CEO of M/s. GIPL dated 27.01.2022 [RUD No. 18]
9	Statement of Shri Sudhanshu Agrawal, representative and founder of M/s. GVPL dated 28.01.2022 [RUD No. 19]
10	Statement of Shri Sudhanshu Agrawal, ex-CEO of M/s. GIPL dated 29.01.2022 [RUD No. 20]
11	Statement of Shri Shrikant Subbarayan, Head – Minerals & Agri Trading Business, M/s. TIL., Mumbai dated on 20.05.2022 [RUD No. 21]

Statements recorded: -

6.1.1 Statement of Shri Amit Agarwal, Asstt. Vice President M/s. GIPL & M/s. GVPL, Singapore was recorded on 05.01.2022 [**RUD No. 11**], wherein *interalia* he stated that: -

- that he is engaged in preparing Sale contracts/Bond to Bond Agreement with Domestic buyers of Crude Palm Oil (CPO), Refined, Blended & Deodorized (RBD) Palm Oil and Palm Fatty Acid Distillery (PFAD). Further when they receive advance payment from buyers of said oils, he used to issue Delivery Order (DO).
- On being asked regarding sales of the said oils he stated that Shri Sudhanshu Agarwal, former CEO of M/s. GIPL and father of Shri Sidhant Agarwal, one of the Directors of M/s. GIPL, looks after sales of M/s. GIPL and he used to be in contact with buyers of Crude Palm Oil (CPO), Refined, Blended & Deodorized (RBD) Palm Oil and Palm Fatty Acid Distillery (PFAD).
- On being asked regarding business relation of aforesaid companies of Glentech Group with M/s. TIL & their Overseas affiliate companies, he stated that an agreement for commodity supply and service agreement dated 09.03.2021 has been entered between M/s. GIPL & M/s. TIL. As

per the said agreement M/s. TIL shall import the Commodity/(ies) viz. Crude Palm Oil/Soya Oil/PFAD and other Edible Oils from the overseas Supplier or from TIL's Affiliates on behalf of M/s. GIPL; that he was the authorized signatory of M/s. GIPL for the said agreement. It is further stated that an agreement dated 09.03.2021 for Commodity Supply and Services has been entered between M/s. GIPL & M/s. TISPL. As per the Scope of the Agreement M/s. GIPL agrees and acknowledges that M/s. TISPL can import the commodity (ies) from the overseas supplier through M/s. GVPL and/or onward sell the same in Indian market through M/s. GIPL at its sole discretion and option. On being asked he stated that he was the authorized signatory of M/s. GIPL/ M/s. GVPL for the said agreement.

- Further in addition to above he stated that as per the aforesaid two agreements M/s. TIL & its affiliate companies will buy the goods from the overseas supplier through M/s. GVPL only in overseas country and further M/s. TIL will import the said goods in India on behalf of M/s. GIPL. Further, after importation the said goods, the same to be handed over to M/s. GIPL only.
- He was shown page No. 148 to 152 of file No. 06 resumed under Panchnama dated 02.01.2022 drawn at office premises of M/s. GIPL viz., printout of emails sent or received by me from employees of M/s. TIL through his official email ID operations@glentech.co and on being asked regarding content of the said mail, he stated that he has requested to employees of M/s. TIL for opening Bank Letter of Credit (LC) in respect to the 15000MTs RBD and 250 MTs PFAD and he also requested them not to open LC for 5000 MTs Crude Palm Oil (CPO). Further, it is stated that vide aforesaid mail, he sent draft Letter of Credit to them (employees of M/s. TIL). On being asked regarding mail dated 17.11.2021 (20:50 PM) he stated that vide the said mail he sent details of contracts of M/s. TIWA, UAE with PT Industri Nebati Lestari (INL) w.r.t. supply of said 15000MTs RBD & 250 MTs PFAD.
- He was shown the contract No. TIWA/2122/CPO-RBD/0001 dated 24.11.2021 entered between M/s. GVPL, Singapore and M/s. TIWA, UAE for supply of 5000 MTs (+/- 2% at seller's option) Crude Palm Oil (CPO) by M/s. GVPL to M/s. TIWA, which was resumed under Panchnama date 02.01.2022 drawn at office premises of M/s. GIPL. The said contract was signed by him on behalf of M/s. GVPL. On being asked, he stated that the said 5000 MTS CPO first purchased by M/s. GVPL from M/s. KPBN, Indonesia and then sold to M/s. TIWA as per contract dated 24.11.2021.
- It is stated that the said consignment of 15000MTs of RBD, 5000 MTs CPO & 300 MTs PFAD (50MTS added later vide contract No. 170/SC/FOB/INL/XII/2021) was loaded in ship namely MT Distya Pushti at Indonesia on 06.12.2021. Further the said cargo in same ship was imported in India by M/s. TIL from M/s. TIWA and the said ship MT Distya Pushti along with the said 20300 MTs (15000 MTs RBD+ 5000 MTS CPO + 300 MTs PFAD) (approx.) cargo arrived at Kandla Port recently.

- He was shown the page No. 108 to 116 of file No. 07 resumed under Panchnama dated 02.01.2022 drawn at office premises of M/s. GIPL. In this context, he stated that said pages (114-116) are (i) commercial invoices issued by INL to M/s. TIWA w.r.t. sell of RBD & PFAD and description of goods mentioned therein are correct. The pages (111-113) are Tanker Bill of Lading wherein shipper is mentioned as M/s. INL, Indonesia, Notify party as M/s. TIWA, Name of the ship as M/T. Distya Pushti Voy. 07/21, Loading port as Kuala Tanjung Port, Indonesia & delivered port was mentioned as Deendayal (Kandla) Port, India. In the said Bill of lading, the description of goods mentioned as RBD Palm Oil & PFAD which is correctly mentioned. Page No. 110 is Certificate of Origin w.r.t. aforesaid goods supplied by INL to M/s. TIWA, wherein goods description is mentioned as RBD Palm Oil & PFAD which is correctly mentioned. Page No. 108 & 109 are Shipping Certificate, wherein the description of goods loaded in M/T. Distya Pushti Voy. 07/21 are mentioned as RBD Palm Oil & PFAD.

- On being asked he stated that in all the three type of documents description of goods supplied by M/s INL to M/s. TIWA are correctly mentioned as RBD Palm Oil & PFAD and the said goods loaded in M/T. Distya Pushti Voy. 07/21 on 06.12.2021 at Kuala Tanjung Port, Indonesia and further the same ship arrived at Kandla Port recently.

- On being asked regarding the page No. 107 of file No. 7 resumed under Panchnama dated 02.01.2022 drawn at office premises of M/s. GIPL, he stated that the said page is Certificate of Origin issued by Dubai Chamber in respect of goods imported by M/s. TIL from M/s. TIWA and description of goods was mentioned as Crude Palm Oil (Edible Oil) in Bulk, quantity was mentioned as 20300.234 MTs, name of the vessel is mentioned as MT Distya Pushti- 07/21.

6.1.2 Statement of Shri Sachin Deshpande, Executive of M/s TIL was recorded under Section 108 of the Indian Customs Act, 1962 on 06.01.2022[**RUD No. 12**]& 07.01.2022 [**RUD No.13**] wherein he *inter alia* stated that he looks after the documentation part of import of different types of oils and voluntarily produced the documents viz. Sample copy of sale purchase contract of M/s. TIL with M/s. TIWA DMCC, UAE, LC copy, copy of purchase contracts Bills of lading etc w.r.t. consignment vide ‘MT Distya Pushti’. He also produced the summary of previous consignment for importation of CPO, i.e. the details and quantities etc. Further, vide statement dated 07.01.2022, he *inter-alia* in response to question no. 13 has stated that in previous 03 vessels RBD & PFAD were also imported; that the details of previous imports were:-

Sr . No .	VESSEL NAME	Letter of Credit (LC)	SELLER	Actual goods loaded and declared at load port	QTY (MTs)	SUPPLIER	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry before India n Custo	QTY (MTs)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
1	FMT GUMU LDUR	5940604359 dated 11.08.2021	M/s. TIWA	CPO	3499. 71	M/s OLAM	DUM AI, INDO NESI A	53024 77, 53024 89, 53025 00, 53025 13, 53025 19 & 53025 23	03.09 .2021	CPO	1219 9.71
				RBD PALM OLEIN	8500	M/s PTIN L	KUAL A TANJ UBG, INDO NESI A				
				PFAD	200	M/s PTIN L	KUAL A TANJ UBG, INDO NESI A				
				Total	1219 9.7						
2	MT HONG HAI6	YUDOCB212 024/25/26 dated 20.09.2021	M/s. Tata Intern ationa l Singa pore PTE Ltd, (herei n referre d as M/s TISPL)	RBD PALM OLEIN	6513. 520		KUAL A TANJ UBG, INDO NESI A	59162 65, 59162 85, 59162 91 & 59162 92	20.10 .2021	CPO	1546 2.070
				CPO	8948. 550		Phuke t, Thail and				
				Total	1546 2.070						
3	MT FMT EFES VOY. 2021 11	5944604443 & 5945604443 both dated 22.10.2021	M/s. TIWA	RBD PALM OLEIN	5086. 015	M/s PT INL	KAUL A TANJ UNG, INDO NESI A	62126 83 & 62128 24	11.11 .2021	CPO	1295 9.31
				CPO	7873. 290	M/s THA CHA NG	PHUK AT PORT, THAI LAND				
				Total	1295 9.31						

He also produced copies of Original Invoices issued to M/s. TIWA or M/s. TISPL by the suppliers w.r.t aforesaid 02 old consignments (Sr. 1 & 2 of aforesaid table); copy of original Bill of Ladings with respect to aforesaid 03 old consignments and stated that descriptions of goods were mentioned as CPO, RBD Palm Olein & PFAD which were actually imported by M/s. TIL and the same were loaded in respective vessels at load port. M/s TIL mis-declared the goods as 'CPO' in the Bills of Entry presented before customs.

6.1.3. Statement of Shri Amit Thakkar was recorded on 07.01.2022 and documents produced during the statement [**RUD No.14**] under Section 108 of the Customs Act wherein *inter-alia* he stated that his job at M/s. TIL(Agri Division) includes Domestic procurement as well import procurement of oil; that M/s. TIL deals in Trading Business which includes Trading/Trade Facilitation of Edible Oil/Pulses; Vide said statement he further elaborated the terms Trading and Trade Facilitation; that the Trading Activity of M/s. TIL includes procurement of edible oil product/pulses through Domestic Market as well as through Importations; and that in Trade Facilitation, client through Broker as well as their own and even sales Relations Team of M/s. TIL would approach to the potential client for business. Then M/s. TIL facilitate them by paying to the supplier on their behalf i.e., Opening a letter of Credit/made cash payment against Documents (CAD) in account of M/s. TIL or their subsidiaries. Further M/s. TIL negotiate the terms and conditions and thereafter entered into an Agreement and also ask them to deposit the security deposit i.e. margin money. Subsequently, after securing the full payment i.e. Value of Cargo/Goods + Processing Fees the delivery order is issued. Vide said statement dated 07.01.2022, it is stated that: -

- M/s. TIL's role is of Trade Facilitator, M/s. TIL facilitated M/s. GIPL, for procurement of Oil products i.e. CPO, RBD, PFAD, Soya Oil etc.; that the stage wise steps which were followed for execution of the above said work is as under: -

1. *Client Agreement dated 9.3.2021 between M/s. TIL & M/s. GVPL Agreement was already in existence.*
2. *Details (i.r.o. vessel MT Distya Pushti) of the purchase contract of 20300 MT between M/s. GVPL & Suppliers from Indonesia were shared through E-Mail dated 8.11.2021(From Amit Agarwal (operations@glentech.co to Ravi Thakkar(ravi.thakkar@tatainternational.com)); that M/s. TIL forwarded their response through E-Mail(amit.thakkar@tatainternational.com) on 25.11.2021 9.51 AM. The response was forwarded to Mr. Sudhanshu & Mr. Sidhant Agarwal (both of M/s. GIPL), Mr. Shrikant Subbarayan, Head of Agri Division of M/s. TIL and Mr. Kushal Bothra, Manager of Agri Division of M/s. TIL.*

It is further stated that as per the above said mail, they had conveyed the agreed terms for the shipment of 20250 MT. Agreed terms are as under: -

- *5000 MT of CPO to be procured from KPBN (PT. Perkebunan Nusantara III (PERSERO)); 15000 MT RBD Palmolein and 250 MT PFAD to be procured from INL (INL).*
- *Blended cargo would be 5000 MT, 10000 MT RBD Palmolein 250 MT PFAD totalling to approx. 15000 MT CPO.*
- *Balance 5000 MTRBD Palmolein shall be loaded separately and sold independently as RBD Palmolein.*
- *Entire cargo of 20000 MT shall be sold off before vessel arrival in India.*
- *Tata trade margin for this specific transaction shall be USD 25 per MT.*

It is stated that M/s. TIL forwarded the above mail for their confirmation and they received the confirmation through E-mail dated 25.11.2021; 10:25 A.M. (sidhant@glentech.co) vide their e-mail. He produced the copy of the above said mail. Subsequently, purchase contract was executed wherein Buyer is M/s. TIWA and Seller is M/s. INL for 15000 MT of RBD & 300 MT of PFAD. Further he stated that since the purchase contract of M/s. KPBN could not be transferred to M/s. TIWA, the purchase was undertaken from M/s. GVPL for 5000MT of CPO. He produced a copy of the above said contract) on FOB basis.

3. Then they opened the LC in favour of M/s. INL for 15000 MT of RBD & 300 MT of PFAD and in favour of M/s. GVPL for 5000MT of CPO. He produces a copy of the LC in respect of purchase of 5000MT of CPO in favour of M/s. GVPL).
 4. *Then vessel was arranged by M/s. GVPL. Accordingly, charter agreement was executed between M/s. Midas Tankers Pvt. Ltd & M/s. GVPL, wherein M/s. GVPL is operational Charter, M/s. TIWA were the payment charterer.*
 5. *Email was received from Shipping and Logistics department of M/s. GVPL (shipping@glentech.co) on 24.11.2021 12:12 regarding appointment of M/s. Geo Chem as a surveyor/Inspector Agency at the load port. He reproduces the content of the above said email: -
“We hereby nominate you for the subject cargo at DUMAI, Kuala Tanjung and Linggi. Vessels ETA to Dumai O/a 26.10.2021.
Port rotation and cargo nomination as follow.*
 1. *Dumai*
Agents: Urban Shipping Agency
Shipper: KPBN III and KPBN V-5000 MTS CPO
 2. *Kuala Tanjung*
Agents:Urban Shipping Agency
Shipper:PT INL-15000 MTS Olein & 250 MTs PFAD
 3. *Linggi*
Agents: Maritime NETwrk SDN BHD
Ops:CARGO OPS(Other than loading)
 6. *Subsequently, Crude Palm Oil (CPO)(5000 MT) was loaded from Dumai & 15000 MT Refined Bleached Deodorised Palmolein (RBD) and 300 MT Palm Fatty Acid Distillation (PFAD) at Kuala Tanjung port, Indonesia. He stated that as operational charterer entire blending operation had been undertaken in supervision by M/s. GVPL and he’s not fully aware exactly where and how it took place.*
- On being asked about the details of Bills of Entry (along with details of imported commodities, quantity etc.) filed for the current import consignment by M/s. TIL before Kandla Customs, he produced summary sheet containing details of 83 Bills of Entries filed by M/s. TIL at Kandla Port w.r.t. goods imported via Vessel namely MT Distya Pushti wherein the description of goods mentioned as Crude Palm Oil (CPO)(Edible Grade) in Bulk, Country of Origin: ID (Indonesia), Port of Shipment(for Sr. No. 1 to 16 & 18 to 21): IDDUM and For Sr. No. 17,22 to 83): IDKTJ in the said Bills of Entries. Qty in 80 bills of entry is 250 MT each, wherein B/E No. 67144238-Qty. 249.869 MT, B/E No.671448(Qty. 50 MT) & B/E No. 6714454-Qty. 50.365 MT.

- On being asked as to from whom the said imported goods were purchased by M/s. TIL, it is stated that M/s. TIL purchased the said goods from M/s. TIWA.
- He affirmed that the same goods viz. 5000MTs CPO, 15000MTs RBD & 300 MTs PFAD which have been purchased by M/s. TIWA from M/s. GVPL & M/s. INL (M/s. INL), Indonesia and were further sold by M/s. TIWA to M/s. TIL.
- On being asked about the entries in the aforesaid 83 Bills of Entry all dated 16.12.2021 as to whether it matches with the entries mentioned in the Bill of Lading (original and other one) for the said consignment, he denied the same and stated that w.r.t goods purchased by M/s. TIWA from M/s. GVPL & M/s. INL, Indonesia, goods description mentioned in the Bills of Lading were 5000MTs CPO, 15000MTs RBD & 300 MTs PFAD and mentioned in Original Bills of Lading i.e. DUM/DEE/01-02 dated 1.12.2021, DP-KTG-DEE-01-02-03 dated 5-6.12.2021 whereas as per the 83 Bills of Entry, the description of Goods is shown as CPO (Edible Grade) in Bulk. He produces copies of the Bills of lading No. KTG/DEE/81 to 83.
- On being asked about any declaration in the documents filed before the Kandla Customs w.r.t. current consignment that RBD Olein and PFAD was also loaded in the said vessel, he stated that they have submitted the appropriate documents before the Customs Authority at Kandla as resultant product after blending to derive better quality of CPO, which was certified by the surveyor before arrival in India and accordingly same were appropriately declared as CPO before the Customs.
- He affirmed that the "RBD" and "PFAD" were loaded on Kuala Tanjung Port, Indonesia and CPO was loaded in DUMAI port. He also accepted that post blending local B/Ls were switched to Global B/L and that these products have not been declared in the documents filed before Kandla Customs and M/s. TIL has submitted the 'CPO' B/L/documents to the Customs Authority.
- When the goods purchased by M/s. TIWA from M/s. INL & M/s. GVPL. were 15000MTs RBD & 300 MTs PFAD, 5000MTs CPO and the same were loaded in MT Distya Pushti- 07/21 at Indonesia and further the same were further sold to M/s. TIL vide the same vessel, In this context, on being asked about the reason for description of goods mentioned as Crude Palm Oil (Edible Oil) in Bulk instead of RBD Palm Oil, PFAD & CPO in Certificate of Origin & in IGM & aforesaid 83 Bills of Entries filed by M/s. TIL before Kandla Customs, it is stated that as per their client M/s. GIPL, three different cargoes purchased in Indonesia and blended to derive better quality CPO as required and desired by buyers in India and accordingly, post blending and certification received from the surveyors certifying the cargo as CPO and they got certificate of Origin issued from Dubai Chamber, M/s. TIL has accordingly filed the documents for CPO with Customs. He produced a copy of the Country-of-Origin Certificate No. 2117495 dated 20.12.2021.
- On being asked as to why was M/s. GVPL directing the vessel's persons/shipping agent for blending & for switching of Bill of Lading Whereas, the goods were imported by M/s. TIL from their affiliate company M/s. TIWA, Dubai; title of the said goods was with M/s. TIWA, Dubai, it is stated that the M/s. TIL was providing trade facilitation services to M/s. GIPL, and entire sourcing and purchase in Indonesia had been undertaken by M/s. GVPL. In the charterer agreement M/s. GVPL

is the operational charterer and accordingly directions were issued by M/s. GVPL.

- He produced the copy of Charter party agreement.
- On being asked as to what directions were given to vessel agents/vessel persons with respect to the current import consignment of your company and reasons thereof, it is stated that as per the charterer agreement M/s. GVPL is the operational charter and accordingly directions were issued by M/s. GVPL.
- He produced the details of previous import through Vessel Name “MT FMT Gumuldur”, “MT HONG HAI”, “MT FMT EFES VOY. 202111”. B/E Date 3.9.2021, 20.10.2021 & 11.11.2021 respectively as below: -

Details of goods imported by M/s. TIL through Vessel Name “MT FMT Gumuldur”, “MT HONG HAI”, “MT FMT EFES VOY. 202111”											
Sr. No	VESSEL NAME	Letter of Credit (LC)	SELLER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER	LOAD PORT	Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	FMT GUMULDUR V.212109	5940604359 dated 11.08.2021	M/s. TIWA	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.2021	CPO	12199.71
				RBD PALM OLEIN	8500	PTINL	KUALA TANJUBG, INDONESIA				
				PFAD	200	PTINL	KUALA TANJUBG, INDONESIA				
				Total	12199.7						
2	MT HONG HAI6 V.2106	YUDOCB212 024/25/26 dated 20.09.2021	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.2021	CPO	15462.070
				CPO	8948.550		Phuket, Thailand				
				Total	15462.070						
3	MT FMT EFES VOY. 202111	5944604443 & 5945604443 both dated 22.10.2021	M/s. TIWA	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.11.2021	CPO	12959.31
				CPO	7873.290	THA CHAN G	PHUKAT PORT, THAILAND				
				Total	12959.31						

- He affirmed the fact that Blending process and switch of Bill of Lading were undertaken/followed in the similar manner of the current consignment i.e. on-board vessel “MT Distya Pusti” in the aforesaid old 03 consignment also. Further he stated that even though M/s. TIL had procured CPO, RBD & PFAD through M/s. GVPL and their identified suppliers in earlier consignments also and blended those to derive better quality of CPO, which was certified by the surveyor before arrival in India and accordingly, they declared the goods as CPO before the Customs.

6.1.4. A Statement of Shri Shrikant Subbarayan, Head of Agri Business Division of M/s. TIL was recorded under Section 108 of the Customs Act, 1962 on 08.01.2022 [RUD No. 15], wherein *inter alia* he stated that he is responsible for delivering business performance as per business plan. They deal in commodities like pulses and grains, oils and oilseeds, sugar; that their activities include Trading and Trade facilitation; that the trading means the firm is buying/selling, importing/exporting where the risk or reward is theirs’(M/s. TIL); that in Trade Facilitation, they enable Third Party to do the transaction were in lieu of margin money. Thus, they have a fixed profit and price risk averse. For the oil business transactions, only Trade Facilitation activity is carried out by them. It is stated that the term "margin money" used above refers to the advance payment provided to the company by a third party to protect it from the risk of price fluctuations. In trade facilitation, the

company assists third parties in purchasing oil commodities by opening letters of credit (LCs) on their behalf to suppliers based in foreign countries. Before opening the LCs, the original contracts are transferred to the company's name. Prior to entering into the said purchase contract, the company always has a sales contract with the third party, in which the margins for the transaction are agreed upon and the material is presold to the third party. The company handles the financial aspects of the said sale/purchase trade facilitation activity and manages the risk until its funds are returned. His responsibility is to monitor and supervise five traders working under him. He regularly tracks and discusses with these five traders whether the business is going according to plan; that he is the approving authority at M/s/ TIL for finalizing any deal in above mentioned two categories viz. Trading and Trade Facilitation. It is further stated that the cargo belongs to the third party and they look after the finance part of the said cargo. He further stated that: -

- *for the custom related purpose, the importer will be M/s. TIL. And the supplier will be either, M/s. TIWA, UAE or TISPL, Singapore.*
- *since entire transactions was about facilitating the M/s. GVPL's trade, hence the purchase of the cargo, the blending of the cargo was all per the instructions issued by M/s. GVPL, as he was the ultimate buyer after the import of the said cargo into the India.*

6.1.5. Statement of Shri Sidhant Agarwal, Director of M/s. GIPL recorded under Section 108 of the Customs Act, 1962

A statement of Shri Sidhant Agarwal, Director of M/s. GIPL was recorded on 27/28.01.2022 [**RUD No 16 & 17 respectively**], wherein, *interalia* he stated that M/s. GVPL. entered in contract with KPBN, Indonesia for supply of Crude Palm Oil and accordingly same was supplied by M/s. KPBN, Indonesia to M/s. GVPL; that further, as per agreement between M/s. TIWA & M/s. GVPL, the said goods were supplied to M/s. TIWA; that the said CPO, RBD & PFAD were blended on Vessel 'MT Distya Pushti' and further the said blended goods by imported by 'M/s. TIL' at Kandla Port; that as per understanding between M/s. TIL & M/s. GIPL, the said imported blended goods would be sold to buyers by M/s. GIPL & M/s. TIL; that the requirement to blend has been stated as there was demand of CPO having FFA value below 3.5; that accordingly they then inquired at Indonesia to ascertain the way or place to obtain the CPO having FFA value below 3.5. Against which, it was learnt by them that naturally CPO having FFA value below 3.5 was very rare. But the same can be obtained by blending three different products i.e. CPO, PFAD & RBD olein only and product can be made marketable as per buyer's requirement. It is further stated that: -

- M/s. TIL was the importer w.r.t. consignments imported vide vessel MT FMT Gumuldur (Sep. 2021), Hong Hai (Oct. 2021) & MT FMT EFES (Nov. 2021) & MT Distya Pushti;
- that w.r.t. all the aforesaid consignments of goods imported by M/s. TIL., M/s. TIL was financial charter who make arrangement Letter of Credit (LC) in overseas country for purchasing the said goods and M/s. GVPL was operational charter; that apart from that M/s. TIL & M/s. GIPL are business partner also; Goods imported vide vessel namely, MT FMT Gumuldur, MT Hong Hai & MT FMT EFES were further sold in India on Bond to Bond basis by M/s. GIPL as well as M/s. TIL;
- On being asked about the details of goods imported through vessel namely, MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106 & MT FMT

EFES VOY. 202111 and details of further sale of goods, it is stated that the goods imported vide said vessels are as below : -

Details of goods imported by M/s. TIL which were further sold to M/s. GIPL										
Sr No	VESSEL NAME	SELER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER (M/s.)	LOAD PORT	Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	FMT GUMULDUR	M/s. TIWA	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.21	CPO	12199.71
			RBD PALM OLEIN	8500	INL	KUALA TANJUBG, INDONESIA				
			PFAD	200	INL	KUALA TANJUBG, INDONESIA				
			Total	12199.7						
2	MT HONG HAI	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.21	CPO	15462.070
			CPO	8948.550		Phuket, Thailand				
			Total	15462.07						
3	MT FMT EFES VOY. 202111	M/s. TIWA	RBD PALM OLEIN	5086.015	INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.11.21	CPO	12959.31
			CPO	7873.290	THACHANG	PHUKAT PORT, THAILAND				
			Total	12959.31						

- That M/s. GIPL & M/s. TIL mutually decided to import the blended goods obtained through blending of CPO with RBD & PFAD in one specific ratio.
- That their first consignment with M/s. TIL import of 2500 MTs CPO and M/s. GIPL purchased through Bond from M/s. TIL on dated 11.5.2021. It was normal CPO, wherein FFA value (Free Fatty Acid) was around 4.5 to 5, due which some difficulties were experienced in selling the above said CPO. Then on the basis of the market survey it was found by them there is a demand of CPO having FFA value below 3.5. Accordingly, they then inquired at Indonesia to ascertain the way or place to obtained the CPO having FFA value below 3.5. Against which, it was learnt that naturally CPO having FFA value below 3.5 is very rare. But the same can be obtained by blending three different products i.e. CPO, PFAD & RBD olein only and product can be made marketable as per buyer's requirement. Accordingly, above matter was conveyed to M/s. TIL. In response, M/s. TIL confirmed to proceed. Further, accordingly, the next consignments were ordered and goods obtained after blending of CPO with RBD Palmolein or PFAD were imported. The said blended goods imported through vessel namely MT FMT Gumuldur, Hong Hai & MT FMT EFES, were further sold by M/s. GIPL & M/s. TIL to buyers in the domestic market.
- That the blending ratio is suggested by the surveyor which were nominated by M/s. TIL. It is further stated that in case of consignment imported through vessel "MT HONG HAI 6" & "MT.FMT EFES" M/s. TIL had nominated surveyor namely "AM SPEC". Further, the ratio of blending was decided on availability of quantity of CPO & RBD. As per availability of CPO & RBD surveyor decided the quantity of PFAD which required to blend with CPO & RBD.
- It is stated that the said blended goods have better quality than normal CPO due to lower FFA value i.e. below 3.5, hence, blended goods have more market demand in India. It is also stated that as refined product

i.e. RBD Palmolein for which FFA value is less than 0.1% is mixed with normal CPO, therefore the FFA value of the said blended goods/resultant goods is lesser than normal CPO.

- It is stated that the refined goods viz. RBD & PFAD are part of the said resultant/ blended goods w.r.t. the Distya Pushti consignment around 74.1% RBD Palmolein & 1.2% PFAD which are refined goods. Further, w.r.t. to consignment imported through MT FMT Gumuldur, Hong Hai & MT FMT EFES, the ratio of refined goods are as under: -

Sr. No.	Name of the Vessel	Quantity of RBD Palmolein (%)	Qty. of PFAD (%)
01.	MT FMT Gumuldur	69.67	1.64
02.	Hong Hai	42.12	--
03.	MT FMT EFES	39.25	--

- He produced the following documents duly signed with date: -

- (i) Documents related to import of goods through MT FMT Gumuldur by M/s. TIL having page no 01 to 346 containing Agreement of M/s. GVPL as well as M/s. TIWA with suppliers of CPO, RBD Palmolein & PFAD, Charterer Party Agreement, LCs, copy of BL, Country of Origin Certificate, into bond Bill of Entry for warehousing, agreement of M/s. GIPL with M/s. TIL, agreements with buyers of M/s. GIPL etc.
- (ii) Documents related to import of goods through Hong Hai by M/s. TIL having page no 01 to 539 containing Agreement of M/s. GVPL as well as M/s. TISPL, Singapore with suppliers of CPO & RBD Palmolein, Tanker Voyage Charterer Party Agreement, LCs, copy of BL, Country of Origin Certificate, into bond Bill of Entry for warehousing, agreement of M/s. GIPL with M/s. TIL, agreements with buyers of M/s. GIPL etc.
- (iii) Documents related to import of goods through MT FMT EFES by M/s. TIL having page no 01 to 211 containing Agreement of M/s. GVPL as well as M/s. TIWA, with suppliers of CPO & RBD Palmolein, Tanker Voyage Charterer Party Agreement, copy of BL, Country of Origin Certificate, into bond Bill of Entry for warehousing, agreement of M/s. GIPL with M/s. TIL, agreements with buyers of M/s. GIPL etc.

6.1.6. A Statement of Shri Sudhanshu Agrawal, ex-CEO and representative of M/s. GIPL was recorded on 27.01.2022/28.01.2022 [**RUD No.18 & 19 respectively**] under Section 108 of the Customs Act, 1962 wherein *interalia* he stated that the first consignment they dealt with M/s. TIL was when they imported 2500 MTs CPO through vessel MT Splendour and they purchase through Bond from M/s. TIL on dated 11.05.2021. It was normal CPO, wherein FFA (Free Fatty Acid) was around 4.5 to 5.1 add and that they experienced difficulties in selling the above said CPO; then they carried out the market survey and found that there is a demand of CPO having FFA value below 3.5. Then, they inquired at Indonesia to ascertain the way or place to obtain the CPO having FFA value below 3.5. Against which, it is learnt that naturally it is not possible to obtain CPO having FFA value below 3.5 but the same can be obtained by blending three different products i.e. CPO, PFAD & RBD olein only and product can be made marketable as per buyer's requirement. Accordingly, above matter was conveyed to M/s. TIL. In response, M/s. TIL informed that they would check the risk & legal aspect and then will

confirm. After a long-time they confirmed to proceed. Further, accordingly, the next consignments were ordered and imported. He produced the details of the same as below.

Sr. No.	Vessel Name	Seller	COMMODITY	Qty. Break Up (Approx.)	Total Qty (In Mts)
1	MT FMT GUMULDUR	OLAM	CPO	3500	12100
		INL	RBD	8400	
		INL	PFAD	200	
2	MT HONG HAI 6	THA CHANG	CPO	6000	15600
		THANA PALM	CPO	3000	
		INL	RBD	6600	
3	MT.FMT EFES	THA CHANG	CPO	8000	13000
		INL	RBD	5000	
4	MT.DISTYA PUSHTI	KPBN	CPO	5000	20300
		INL	RBD	15000	
		INL	PFAD	300	

He confirmed that above said consignments were imported by blending of three different products in the above given proportion/ quantities.

- On being asked as to who decides the blending ratio, it is stated that it is mainly suggested by the surveyor, nominated by M/s TIL and may be appointed by them. It is further stated that right to choose of the surveyor always remains with M/s TIL. More particularly, he stated that in case of consignment imported through vessel “MT HONG HAI 6” & “MT.FMT EFES”, M/s TIL had nominated surveyor. Further, the ratio depends upon the availability of material i.e. CPO, RBD & PFAD.
- On being asked to explain the reason as to why there is a demand for so called CPO with FFA value below 3.5, it is stated that it is a market practice and whatever he gathered from his experience since 2014 & interaction with the end users, it is learnt that time in refining process as well as costing is lesser.

He also produced list of their main buyers of Edible Oils, i.e, M/s. DIL Exim Commodities Pvt. Ltd., M/s. Sangrur Agro Limited, M/s. DIL Exim Commodities Pvt. Ltd. M/s. Sheel Oil and Fats Pvt. Ltd., M/s. G-One Agro Products Ltd. etc.

6.1.7 A further statement of Shri Sudhanshu Agrawal, representative and founder of M/s. GIPL was recorded on 28.01.2022 under Section 108 of the Customs Act, 1962 **[RUD No.19]**, wherein *inter-alia* he stated that M/s. TIL is financial partner as 100% finance is done by M/s. Tata International Ltd. and M/s. GIPL had to deposit some amount as margin as decided by M/s TIL for managing the risk. He further stated that that there is demand of product which is having FFA value below 3.5 and the same can be obtained by blending two/ three different products, i.e. CPO, PFAD and RBD Olein only and product can be made marketable as per buyers’ requirement. That, in India, blending would not be financially viable as RBD would attract more customs duty and due to duty difference in RBD the resultant cost would increase and buyer would not purchase; that he had knowledge that blending will take place and affirmed that originally idea of blending is through market survey by them and same was approved by M/s TIL. Hence, M/s. GVPL and M/s TIL have full knowledge about blending as it was required to make product marketable and

after blending also, they name the product at Crude Palm Oil; that in Bond-to-Bond Sell, bond is executed on stamp paper of Rs.300/- in between seller and buyer and simultaneously, bond invoice is generated. The above sell is considered as sell outside India and as such no GST as well as Customs is payable in Bond-to-Bond sell; that whosoever files Ex-bond Bills of Entry would pay GST and Customs Duty; that they being the operational Charter, they are responsible for any demurrage charges, dead freight and any other liability of vessel arises during operation only; Cargo is insured by M/s. TIL. As such Blending is done as per guidance of the surveyor; that as operational charter, they do not carry the whole risk, that full finance is of M/s. TIL, right to refusal is with M/s. TIL.

- That blending is done as per the charter party agreement and been done under the supervision/guidance of surveyor. Surveyor always nominated by M/s. TIL.

6.1.8. A further statement of Shri Sudhanshu Agrawal, *ex-CEO* of M/s. GIPL was recorded under Section 108 of Customs Act, 1962 on 29.01.2022 [RUD No. 20] wherein *inter alia* he stated and affirmed that in the following consignments, blending took place: -

Sr. No	VESSEL NAME	SELLER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER	LOAD PORT	Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	MT Splendour	M/s. TISPL	CPO	1934.237	Olam Inter. & Pt. Ichtiar Gusti Pudi	DUMAI, INDONESIA			CPO	1934.237
			PFAD	4999.966				PFAD	4999.966	
			Total	6934.203						
2	FMT GUMULDUR	M/s. TIWA	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.21	CPO	12199.71
			RBD PALM OLEIN	8500	PTINL	KUALA TANJUBG, INDONESIA				
			PFAD	200	PTINL	KUALA TANJUBG, INDONESIA				
			Total	12199.7						
3	MT HONG HAI	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.21	CPO	15462.070
			CPO	8948.550		Phuket, Thailand				
			Total	15462.07						
4	MT FMT EFES VOY. 202111	M/s. TIWA	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.11.21	CPO	12959.31
			CPO	7873.290	THA CHANG	PHUKAT PORT, THAILAND				
			Total	12959.31						

- W.r.t to the above, it is stated that Blending was done in Malaysian port/Thailand Port and as per his memory it was done either at Linggi Port or Port Klang and Phuket port (Thailand). Further, it is informed that in case of cargo imported through FMT Gumuldur, the blending was done on board/ship. But in case of other two cargo mentioned at Sr. No.

3 & 4, it was top blending meaning to say that CPO was added to the RBD filled up tank of the vessel and then stirring process were carried out.

- It is further stated that blending is done by the vessel owner company and as per the instructions issued by us after getting concurrence from M/s. TIL. On being ask he produce the copy of document i.e. standard form letter of indemnity to be given in return for loading into cargo tanks without cleaning or conducting any special treatment of cargo tanks issued by M/s. TIL vide letter dated 17.8.2021 in favour of M/s. TELCOM International Trading PTE Ltd., in case of cargo imported through Vessel namely MT FMT GUMULDUR VOY 202109.
- That M/s. GIPL and M/s. TIL are on the equal platform as far as the policy decision/execution/risk/loss etc. is concerned. And that the imported cargo is being also sold by both of them.

6.1.9 A further statement of Shri Shrikant Subbarayan, Head – Minerals & Agri Trading Business, M/s. TIL., Mumbai was recorded under Section 108 of the Indian Customs Act, 1962 on 20.05.2022 **[RUD No. 21]** wherein *inter-alia*, he stated that there is more demand of CPO having FFA value below 3.5 in market and proposed for blending of three different product i.e. CPO, PFAD & RBD Olien to obtain CPO having FFA value below 3.5; that after making market survey as well as checking risk & legal aspect w.r.t. blending process/Importation of Blending Products, M/s. TIL agreed for the same.and accordingly, they gave their concurrence for importation of goods to be brought after blending. He produced details of consignment imported by us & M/s. GIPL are as below: -

Sr. No.	Vessel Name	Seller	COMMODITY	Qty. Break Up (approx.)	Total Qty (in Mts)
1	MT FMT GUMULDUR	OLAM	CPO	3500	12100
		INL	RBD	8400	
		INL	PFAD	200	
2	MT HONG HAI 6	THA CHANG	CPO	6000	15600
		THANA PALM	CPO	3000	
		INL	RBD	6600	
3	MT.FMT EFES	THA CHANG	CPO	8000	13000
		INL	RBD	5000	
4	MT.DISTYA PUSHTI	KPBN	CPO	5000	20300
		INL	RBD	15000	
		INL	PFAD	300	

- He confirmed that above said consignments declared as CPO were imported after blending of three different products i.e. CPO, RBD & PFAD in different proportion. And that the whole process of blending was done as per the instruction of M/s. GIPL/M/s. GVPL & under supervision of surveyor.
- That in all the consignments imported vide vessel namely MT FMT Gumuldur, MT HONG HAI 6, MT.FMT EFES & MT. Distya Pushti, goods were termed as CPO as it was a blended goods i.e. CPO (resultant goods obtained after blending of CPO, RBD or PFAD) having FFA below 3.5.

6.1.10 It is evident and affirmed from the documents **[RUD-22]** received from Kandla Customs that total quantity of 248 MTs goods (as mentioned in Annexure –C) which were originally imported by M/s Tata International Limited

through Vessel MT HONG HAI6 V.2106 was further purchased and cleared by M/s Manish Overseas by way of filing the Ex Bond Bills of Entry at CH Kandla.

6.2 SCRUTINY OF DOCUMENTS

During the course of investigation, it appears that manipulation of documents was done by importers i.r.o previously imported consignments imported vide three different vessels, viz. "MT FMT GUMULDUR V.202109, MT HONG HAI6 V.2106, MT FMT EFES V.202111" to suppress the facts from Indian Customs. These documents consist of purchase contracts, invoices, charter party, original and switch B/Ls etc. Further, Shri Sidhant Agarwal, Director, M/S. GIPL & M/s. GVPL, Shri Sudhanshu Agarwal, Ex-CEO of M/s. GIPL & M/s. GVPL, Shri Sachin Deshpande, Executive of M/s. TIL, Shri Amit Thakkar, Agri Division M/s. TIL have admitted in their statements to having procured different quantity of CPO, RBD Palmolein and PFAD and blend the same before import into India and mis-declare the same as CPO The scrutiny i.r.o. such previously imported consignments vide the vessel MT HONG HAI6 V.2106 is elaborated herein below:-

6.2.1. SCRUTINY OF DOCUMENTS I.R.O. IMPORT OF GOODS VIDE VESSEL MT HONG HAI6 V.2106

6.2.1.1. During investigation, statements of the various concerned persons were recorded wherein they produce various documents which reveal that M/s. TIL had filed the following Warehouse (W.H.) B.Es for import of total 15462.07MTs of cargo by declaring the same as CPO imported vide vessel MT Hong Hai6 V.2106. The details is as below:

Sl. No.	CUSTOM HOUSE CODE	W.H. BE NUMBER	BEDATE	DESCRIPTION OF GOODS MENTIONED IN THE W.H. B.E.	QUANTITY	UQC
1	INIXY1	5916265	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	65.52	MTS
2	INIXY1	5916292	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	6448	MTS
3	INIXY1	5916285	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	3220.2	MTS
4	INIXY1	5916291	20-10-2021	CRUDE PALM OIL OF (EDIBLE GRADE) IN BULK	5728.35	MTS
Total					15462.07	MTS

6.2.1.2. Further, as per the statement and scrutiny of documents produced by Shri Sachin Deshpande, Executive of M/s. TIL during recording of his statement dated 06.01.2022, 07.01.2022 and letter dated 08.01.2022 and as per the statement and scrutiny of documents produced by Shri Sidhant Agarwal, Director of M/s. GIPL dated 28.01.2023 and 29.01.2023, it is revealed that they had actually imported the following cargo vide MT HONG HAI6 VOY.2106 as below: -

VESEL NAME	Letter of Credit (LC)	SELLER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of	QTY (MTs)
------------	-----------------------	--------	-------------------------------	-----------	----------	-----------	-----------------------------	--------------------	---	-----------

(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
MT HONG HAI6 VOY.2 106	YUDOCB212 024/25/26 dated 20.09.2021 [RUD No. 23]	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUB G, INDONESIA	5916 265, 5916 285, 5916 291	20.10 .2021	CPO	15462.070
			CPO	8948.550		Phuket, Thailand	& 5916 292			
			Total	15462.070						

6.2.1.3. During the recording of the statement of Shri Sidhant Agarwal, Director of M/s. GIPL, a file containing Page No. 1 to 439 [RUD No. 23] consisting of various documents viz., invoices, sales-purchase contracts, Bills of Lading, LC etc. in respect of purchase and import of cargo vide vessel MT Hong Hai6 V.2109 was produced. The scrutiny of said documents is discussed herein as below: -

A. SCRUTINY OF SALES/PUCHASE CONTRACTS:

M/s. GVPL / M/s. TIWA, UAE / M/s. TISPL had entered into the following contract nos. with Sellers at Indonesia and Thailand to procure respective goods as per below mentioned table:-

Pg no. of file	Product Description	Quantity	Contract No. and date	Contract/Agreement Between
491 to 495	Refined Bleached and Deodorised Palm Olein (RBD Palmolein)	600 MT	106B/SC/FOB/INL/VII/2021 Revision I dated 21.07.2021 [RUD No. 23]	M/s. GVPL and INL, Indonesia. Revised to Buyer - M/s TISPL, Singapore
	Refined Bleached and Deodorised Palm Olein (RBD Palmolein)	1,000 MT	109/SC/FOB/INL/VII/2021 dated 23.07.2021 and revised vide 109/SC/FOB/INL/VII/2021 REVISION II dated 23.07.2021 [RUD No.23]	M/s. GVPL and INL, Indonesia. Revised to Buyer - M/s. TISPL and M/s. INL, Indonesia
497 to 501	Refined Bleached and Deodorised Palm Olein (RBD Palmolein)	4,913 MT	120/SC/FOB/INL/VIII/2021 dated 16.08.2021 [RUD No.23]	M/s. TISPL and INL, Indonesia.
507 to 513	Crude Palm Oil, in Bulk	2,000 MT	Sales Agreement No. BSO640113 dated 23.07.2021 revision date 17.08.2021 [RUD No.23]	M/s. Thana Palm Products Company Limited, Thailand and M/s. TISPL/signed M/s. GVPL
515 to 519	Crude Palm Oil, in Bulk	1,000 MT	Sales Agreement No. BSO640138 dated 27.08.2021 [RUD No.23]	M/s. Thana Palm Products Company Limited, Thailand and M/s. TISPL/signed by M/s. GVPL
503	Crude Palm Oil (CPO)	About 4,000 MT	CPO2564/00362 dated 01.09.2021 [RUD No.23]	M/s. TISPL and Tha Chang Oil Palm Industries Co. Ltd. Thailand
505	Crude Palm Oil (CPO)	About 2,000 MT	CPO 2564/00366 dated 08.09.2021 [RUD No.23]	M/s. TISPL and Tha Chang Oil Palm Industries Co. Ltd. Thailand

From the perusal of the above contracts, it is revealed that M/s. GVPL had entered into sale and purchase contract with M/s. INL (M/s. INL), Kuala Tanjung, Indonesia for procurement of approx. 6513 MT of Refined Bleached and Deodorised Palm Olein i.r.o. imports vide vessel MT Hong Hai6 V. 2106. Further, it is also gathered that initially these contracts were between M/s GVPL & M/s. INL, Indonesia; that these contracts were revised in so much that the name of the buyer was changed to M/s. TIWA later. Further, it is also gathered that M/s. TIWA had entered into sales Contract No. with Seller M/s Thana Palm Products Company Limited, Thailand for purchase of 3000 MT of Crude Palm Oil (CPO). M/s. TIWA also entered into purchase contract with M/s. Tha Chang Oil Palm Industries Co. Ltd., Thailand to procure/purchase approx. 6000 MTs of CPO. Scanned images of one of the contracts i.r.o. RBD Palmolein and CPO each are reproduced herein below: -

491



CONTRACT FOR SALE & PURCHASE
DATE: 2021/07/21
Contract Number: 106B/SC/FOB/INL/VII/2021
Revision I

Buyer : TATA INTERNATIONAL SINGAPORE PTE LIMITED
Address : 11 KEPPEL ROAD #10-03 ABI PLAZA
SINGAPORE-089057

Seller: PT. INDUSTRI NABATI LESTARI
Address: Komp. Kawasan Ekonomi Khusus – Sei Mangkei, Kav 2-3 Kel. Sei Mangkei, Kec. Bosar
Maligas, Kab. Simalungun, Sumatera Utara, 21184, Indonesia

This contract is made by and between the Buyer and Seller whereby the Buyer agrees to buy and the Seller agrees to sell the under mentioned goods on the terms and conditions stated below:

1. QUANTITY AND DESCRIPTION OF THE GOODS

SHIPMENTS	PRODUCT DESCRIPTION	QUANTITY	UNIT PRICE (USD)	TOTAL AMOUNT (USD)
September 2021	Refined Bleached and Deodorised Palm Olein	600.00 MT (+/- 2%)	1,091.00	654,600.00

The goods concentrate complying with the following specifications:

PARAMETER	Specification
Free Fatty Acid (As Palmitic Acid)	0,10 % Max
M & I	0,10 % Max
I.V (Wijs)	56 Min
Melting Point degrees C (Aocs Cc 3-25)	24 Max
Color (5 1/4" Lovibond Cell)	3 Red Max

- 2. PACKING : IN BULK**
- 3. PORT OF LOADING : KUALA TANJUNG, INDONESIA**
- 4. PORT OF DESTINATION : To Be Advice with shipping instruction**
- 5. SHIPMENT INCOTERM : FOB, Kuala Tanjung Port, Indonesia**

The goods should be shipped before: 30 September 2021
 Partial shipment is allowed. Transshipment is not allowed

6. Quality and Weight
 6.1 Seller to appoint surveyor for quality (COA) and quantity (weight) determination. surveyor is

Factory & Main Office:
 Kawasan Ekonomi Khusus - Sei Mangkei
 Jl. Bukit Sari II Kav. 2-3
 Kec. Bosar Maligas, Simalungun 21184
 Sumatra Utara - Indonesia
 P. +62 822 7297 252 E. +62 822 7297 255
 T. +62 822 7297 255

Representative & Marketing Office:
 Jl. Gunung Mulu No. 117
 Medan 20114
 North Sumatra - Indonesia
 P. +62 81 421 565

Image42. Copy of contract with M/s. INL, Indonesia for procurement of RBD



TO: TATA INTERNATIONAL SINGAPORE PTE LIMITED
 Address : 11 KEPPEL ROAD #10-03 ABI PLAZA
 SINGAPORE-089057

Dear Sir, We confirm having today sold to you as follows:-

GOODS: Crude Palm Oil (CPO)
 QUANTITY: ABOUT 4,000.00 MT
 PACKING Tank Car (No container and Flexibag)
 PRICE: 1,160.00 USD/MT FOB, Phuket, Thailand
 AMOUNT: ABOUT 4,640,000.00 USD
 SHIPMENT: September 2021
 PAYMENT: LC at sight

The seller and the buyer agreed to use seller weight as final weight.

The Default Rate 15% Per Year From The Due Payment Date.

Remark Specification at Phuket port
 Free Fatty Acid, as Palmitic acid (%) 5.00 max
 Moisture and Insoluble Impurities (%) 0.50 max

The seller and buyer are agree to use independent surveyor weight as final weight.

Arbitration : It has been agreed that all disputes in connection with contract or the execution thereof shall be settled by friendly negotiation. If no settlement can be reached, the case in disputes shall then be submitted for arbitration in Singapore. This shall be governed by and construed in accordance with the laws of Singapore. Sole Arbitrator to be appointed for arbitration . The decision made by the Singapore International Arbitration Centre (SIAC) shall be accepted as final and binding upon both parties. The fees for arbitration shall be borne by the losing party unless otherwise awarded by the commission.

Account Name: Tha Chang Oil Palm Industry Co.,Ltd.

Account Number: 827-1-36692-0

Bank name: KRUNG THAI BANK SWIFT Code: KRTHTHBKXXX

Account Opening Branch: SRIVICHAI BRANCH

Branch code : 200827

Bank Address: 67/83 SRIVICHAI ROAD , MAKHAM TIA SUB DISTRICT, MUEANG SURAT THANI , SURAT THANI 84000

Please sign and revert us

for Tha Chang Oil Palm Industries Co.,Ltd.



Image 43 : Scanned image of contract entered by M/s. TISPL with M/s. Tha Chang Oil Palm Oil Palm Products Ltd.



SALES AGREEMENT - REVISED

ORIGINAL-REVISED

Contract No. 850640113
 Date 23 July 2021
 Revise Date August 17, 2021

As per Buyer's request to extend the shipment period of the contract from August 2021 to by September 2021, we confirm that the cargo is currently ready for loading. However, in order to fulfill the buyer's request, we hereby agree to the request for shipment extension. The buyer will however be responsible for all damages caused to the cargo due to be delivered.

Both parties hereby agree to the following transactions with amended terms:

Refer to : Purchase Order No. G/PL/LOV/2022-23/05/11

SELLER/BENEFICIARY : THANA PALM PRODUCTS COMPANY LIMITED
 ADDRESS: NO. 50/1 MU 7, SAWIAT SUB-DISTRICT, THA CHANG DISTRICT, SURAT THANI PROVINCE, 84150, THAILAND
 TAX PAYER NO. 0845555000769

BUYER : TATA INTERNATIONAL SINGAPORE PTE LIMITED
 11 KEPPEL ROAD #10-03 ABI PLAZA
 SINGAPORE-089057
 REGISTRATION NO. 201132066R

COMMODITY : CRUDE PALM OIL, IN BULK

SPECIFICATIONS : FFA (AS PALMITIC)-4.5% MAX
 Moisture (%) : 0.5% MAX
 Allow acceptance of quality according to shipment period extension to:
 FFA (AS PALMITIC): 5.25% MAX
 Moisture (%) : 0.5% MAX
 DOBI : 1.8 Minimum



Image 44: Scanned image of contract entered by M/s. TISPL with M/s. Thana Palm Products Co. Ltd.



B. SCRUTINY OF INVOICES, LC & E-MAIL CORR. ETC

6.2.1.3 As per the above-mentioned contracts, various invoices were raised by M/s. INL, Indonesia, M/s. Thana Chang Oil Palm Products Ltd., Thailand, M/s. Thana Palm Products Co. Ltd. in context of sale of CPO to M/s. TISPL w.r.t respective quantity of goods sold as per below mentioned table: -

Page No. of the said File	Invoice No. and Date	Issued by/to	Product Desc.	Quantity (MT)	Remarks
379	No.090/INV-E/INL/IX/ 2021 dated 27.09.2021	M/s. INL, Indonesia/ M/s. TISPL	RBD Palm Olein	6513.52	B/L No. KTG/DEE/01 dated 30.09.2021, Loading Port: Kuala Tanjung, Indonesia vide LC No. YUDOCB212025
381	IV64100002 dated 07.10.2021	M/s. Thana Palm Products Company Limited/	CPO	1020	B/L No. HH6V2106 PHU-02, Loading Port: Phuket, Thailand, Country of Export: Thailand

		M/s. TISPL			As per Contract No. BSO640138 revised date 27.08.2021 LC No. YUDOCB212024
383	IV64100001 dated 07.10.2021	M/s. Thana Palm Products Co. Ltd. Thailand / M/s. TISPL	CPO	1980.35	B/L No. HH6V2106 PHU-01 Loading Port: Phuket, Thailand, Country of Export: Thailand As per Contract No. BSO640113 revised date 17.08.2021 LC No. YUDOCB212024
385	IV2109-0001A dated 07.10.2021	M/s. Thana Chang Oil Palm Industries Co. Ltd., Thailand / M/s. TISPL	CPO	5948.50	As per Contract No. CPO2564/00362 dated 01.09.2021 CPO2564/0366 dated 08.09.2021 B/L No. HH6V2106 PHU-03 & HH6V2106 PHU-04 Loading Port: Phuket, Thailand LC: YUDOCB212026
Total				15462.37 MTs	

The scanned images of the above invoices are as under: -

PT. Industri Nabati Lestari
Jalan Imam Bonjol No. 150

COMMERCIAL INVOICE


1. Shipper/Exporter PT. INDUSTRI NABATI LESTARI KAMP. KAWASAN EKONOMI KHUSUS SEI MANGKEL KAV 2-3 KEL. SEI MANGKEL, KEC BOSAR MALISAS KAB SIMALUNGUN, SUMATERA UTARA, 21184 INDONESIA.		8. No. & Date of Invoice 090/INV-E/INL/IX/2021 DATED : 27 SEPTEMBER 2021	
2. Consignee TO ORDER OF THE HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED, SINGAPORE		9. Term Of Payment LC NO: YUDOCB212025	
3. Notify Party / Applicant TATA INTERNATIONAL SINGAPORE PTE LIMITED KEPPEL ROAD, HX10-03 ASI PLAZA SINGAPORE-089057		10. Issuing Bank HSBC SINGAPORE, GLOBAL TRADE AND RECEIVABLES FINANCE TRANSACTION SERVICES TEAM, 20 RAFFLES PLACE (EAST LOBBY), HEX 13-21 MAPLE TREE BUSINESS CITY SINGAPORE 117439.	
4. Port of Loading KUALA TANJUNG PORT, INDONESIA		11. Contract Number : 106/SC/FOB/INL/VI/2021 REV I DATED 21/07/2021 109/SC/FOB/INL/VI/2021 REV II DATED 28/07/2021 120/SC/FOB/INL/VI/2021 DATED 16/08/2021	
5. Port of Discharge DEENDAYAL (KANDLA) PORT, INDIA		12. Remarks FINAL DESTINATION: DEENDAYAL (KANDLA) PORT, INDIA FOB KUALA TANJUNG PORT, INDONESIA	
6. Pre-Carriage By MT. HONG HAI S VDY. 2106		7. Shipped on Board Date 30 SEPTEMBER 2021	

13. Marks and Nos.	14. Description of Goods	15. Quantity (in M/T)	16. Unit Price	17. Amount
	REFINED BLEACHED AND DEODORISED PALM OLEIN (EDIBLE GRADE) IN BULK			
	QUANTITY: 600 MTS AT USD 1,091 PER MT AS PER CONTRACT NO.106B/SC/FOB/INL/VI/2021 REVISION I DATED: 21.07.2021	600.000	USD 1,091.00	USD 654,600.00
	QUANTITY: 1,000 MTS AT USD 1,121 PER MT AS PER CONTRACT NO.109/SC/FOB/INL/VI/2021 REVISION II DATED: 23.07.2021	1,000.000	USD 1,121.00	USD 1,121,000.00
	QUANTITY: 4,913.520 MTS AT USD 1,174 PER MT AS PER CONTRACT NO.120/SC/FOB/INL/VI/2021 DATED: 16.08.2021	4,913.520	USD 1,174.00	USD 5,788,472.48
TOTAL		6,513.520		USD 7,544,072.48

In word : US Dollar
SEVEN MILLION FIVE HUNDRED FORTY FOUR THOUSAND SEVENTY TWO AND FORTY EIGHT CENT ONLY

NOTE :
 Payment please transfer to below account :
 Bank Name : BANK MANDIRI
 Beneficiary Name : PT INDUSTRI NABATI LESTARI
 Account no : 105.001.326.1940 (USD)
 Swift Code : BMRIDJIA
 Address : Jalan Imam Bonjol No: 150

SIGNED BY



ZULIA NIDO ADHA
SALES EXPORT

Image 45 :Scanned copy of the Invoice No.090/INV-E/INL/IX/2021 dated 27.09.2021 [Pg- 379] i.r.o. RBD Palmolein

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THANA PALM PRODUCTS COMPANY LIMITED
 ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT,
 SURAT THANI PROVINCE, 84150, THAILAND TAX PAYER NO. 0845555000789
 TEL +66(0)77-270-999
 EMAIL: BANTHITA@THANA-PP.COM
 WEBSITE: WWW.THANA-PP.COM



COMMERCIAL INVOICE ORIGINAL

Invoice to: TATA INTERNATIONAL SINGAPORE PTE LIMITED 11 KEPPEL ROAD #10-03 ABI PLAZA SINGAPORE-089057		Date of Invoice: OCTOBER 7, 2021
		Invoice No.: IV64100002
		Shipment Date: OCTOBER 5, 2021
		Vessel: MT HONG HAI 8 V.2108
		B/L No.: HH6V2108PHU-02
Consignee: TO ORDER OF HSBC BANK SINGAPORE		Country of Export: THAILAND
Notify: TATA INTERNATIONAL SINGAPORE PTE LIMITED 11 KEPPEL ROAD #10-03 ABI PLAZA SINGAPORE-089057		Country of Origin of Goods: THAILAND
		Country of Ultimate Destination: INDIA
		Shipper: THANA PALM PRODUCTS COMPANY LIMITED ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT, SURAT THANI PROVINCE, 84150 THAILAND TAX PAYER NO. 0845555000789 TEL +66(0)77-270-999
Referred to P.O. or L/C Number	YUDOCB212024	Payment By: 100% IRREVOCABLE LC AT SIGHT
Referred to contract number	B80840138	
Incoterms:	FOB PHUKET, THAILAND	
Port of Loading	PHUKET, THAILAND	
Port of Destination	DEENDAYAL (KANDLA) PORT, INDIA	

ITEMS	DESCRIPTION	QUANTITY (METRIC TON)	PRICE PER UNIT (USD)	AMOUNT (USD)
1	CRUDE PALM OIL (EDIBLE GRADE), IN BULK, HS CODE: 15111000 SPEC: FFA 5.00% MAX M&I: 0.5%MAX DOBI: 2.0MIN (AS PER PORAM)	1,020.000	1,190.000	1,213,800.000
TOTAL F.O.B. USD		1,020.000	1,190.000	1,213,800.000
Total US Dollars: USD ONE MILLION TWO HUNDRED THIRTEEN THOUSAND EIGHT HUNDRED ONLY				

Shipping Marks
 1. In Bulk
 2. Ocean Carriage Stowage:

Country of Origin : Thailand
 Total Net Weight: 1,020 MT
 Total Gross Weight: 1,020 MT

REMARKS:
 1. Contract Quantity of 1000 MT can be varied by ± 2%
 2. Packing: One lot

Certified Correct:
 Thana Palm Products Company Limited

Charaeya Laobandit
 Authorized Signature

Image 46: Scanned copy of the Commercial Invoice No. IV64100002 dated 07.10.2021/ Pg No. -381/ i.r.o. CPO

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THANA PALM PRODUCTS COMPANY LIMITED
 ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT,
 SURAT THANI PROVINCE, 84150, THAILAND TAX PAYER NO. 0845555000769
 TEL +66(0)77-270-999
 EMAIL: BANTHITA@THANA-PP.COM
 WEBSITE: WWW.THANA-PP.COM



COMMERCIAL INVOICE

ORIGINAL

Invoice to:		Date of Invoice: OCTOBER 7, 2021	
TATA INTERNATIONAL SINGAPORE PTE LIMITED 11 KEPPEL ROAD #10-03 ABI PLAZA SINGAPORE-089057		Invoice No.: IV64100001	
		Shipment Date: OCTOBER 6, 2021	
		Vessel: MT HONG HAI 6 V.2106	
		B/L No.: HHSV2106PHU-01	
Consignee: TO ORDER OF HSBC BANK SINGAPORE		Country of Export: THAILAND	
Notify:		Country of Origin of Goods: THAILAND	
TATA INTERNATIONAL SINGAPORE PTE LIMITED 11 KEPPEL ROAD #10-03 ABI PLAZA SINGAPORE-089057		Country of Ultimate Destination: INDIA	
		Shipper:	
		THANA PALM PRODUCTS COMPANY LIMITED ADDRESS: NO. 50/1 MU 7 SAWIAT SUB-DISTRICT, THA CHANG DISTRICT, SURAT THANI PROVINCE, 84150 THAILAND TAX PAYER NO. 0845555000769 TEL +66(0)77-270-999	
Referred to P.O. or L/C Number	YUDOCB212024	Payment By: 100% IRREVOCABLE LC AT SIGHT	
Referred to contract number	BS0640113 -REVISED		
Incoterms:	FOB PHUKET, THAILAND		
Port of Loading	PHUKET, THAILAND		
Port of Destination	DEENDAYAL (KANDLA) PORT, INDIA		

ITEMS	DESCRIPTION	QUANTITY (METRIC TON)	PRICE PER UNIT (USD)	AMOUNT (USD)
1	CRUDE PALM OIL (EDIBLE GRADE), IN BULK, HS CODE: 15111000 SPEC: FFA 5.25% MAX M&I: 0.5% MAX DOBI: 1.8MIN (AS PER PORAM)	1,980.350	1,105.000	2,188,286.750
TOTAL F.O.B. USD		1,980.350	1,105.000	2,188,286.750
Total US Dollars: USD TWO MILLION ONE HUNDRED EIGHTY-EIGHT THOUSAND TWO HUNDRED EIGHTY-SIX AND SEVENTY-FIVE CENTS				

Shipping Marks
 1. In Bulk
 2. Ocean Carriage Stowage.

Country of Origin : Thailand
 Total Net Weight: 1,980.350 MT
 Total Gross Weight: 1,980.350 MT

REMARKS:
 1 Contract Quantity of 2000 MT can be varied by ± 2%
 2 Packing: One lot

Certified Correct:
 Thana Palm Products Company Limited

Chareeya Laobandit
 Authorized Signature

Image 47 : Scanned copy of the invoice No. IV64100001 dated 07.10.2021/Pg No. 383] i.r.o. CPO

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THACHANG OIL PALM INDUSTRIES CO., LTD.
 79 MOO 3 THACHANG SURATTHANI THAILAND 84150
 TEL.: +66 77 277777 FAX: +66 77 277799











INVOICE

INVOICE NO. : IV2109-0001A
 DATE : October 7, 2021
 ISSUING BANK : THE HONGKONG AND SHANGHAI BANKING CORPORATION LIMITED SINGAPORE .
 GLOBAL TRADE AND RECEIVABLES FINANCE - TRANSACTION SERVICES TEAM,
 20 PASIR PANJANG ROAD (EAST LOBBY),HEX 12-21 MAPLETREE BUSINESS CITY,
 SINGAPORE 117439
 LC No. : IRREVOCABLE DOCUMENTARY CREDIT NO.YUDOCB212026 DATED 210920
 CONTRACT NO : CPO2564/00362 DT 01/09/2021
 CPO2564/00366 DT 08/09/2021

For account and risk of Messrs :
 TATA INTERNATIONAL SINGAPORE PTE LIMITED
 11 KEPPEL ROAD #10-03 ABI PLAZA , SINGAPORE-089057

COMMODITY : CRUDE PALM OIL (EDIBLE GRADE) IN BULK
 PARAMETER SPECIFICATION
 FFA (AS PALMITIC) : 5.0 PCT MAX
 M & I : 5.0 PCT MAX

BL No. : HH6V2106PHU-03 , HH6V2106PHU-04
 VESSEL NO. : MV. HONG HAI 6 voy no.2106
 BOARD DATE : October 7, 2021
 PORT OF SHIPMENT : PHUKET PORT, THAILAND
 PORT OF DISCHARGE : DEENDAYAL (KANDLA) PORT, INDIA
 INCOTERMS : FOB PHUKET PORT, THAILAND

Description of goods	Quantity	Unit Price	Amount
	MTS	USD / MTS	(USD)
CRUDE PALM OIL(EDIBLE GRADE) IN BULK CONTRACT NO. CPO2564/00362 DT 01/09/2021	3,928.20	1,160.00	4,556,712.00
CRUDE PALM OIL(EDIBLE GRADE) IN BULK CONTRACT NO.CPO2564/00366 DT 08/09/2021	2,020.00	1,170.00	2,363,400.00
	Total		6,920,112.00
	TOTAL BALANCE		6,920,112.00

U.S.Dollar : Six million, nine hundred and twenty thousand, one hundred and twelve dollars only

SHIPPING MARK : IN BULK
 COUNTRY OF ORIGIN : THAILAND
 QUANTITY : 5,948.20 MTS



Image 48 :Scanned copy of the invoice No. IV2109-001A issued by M/s. Tha Chang Oil Palm Industries Co. Ltd. Thailand i.r.o. 5948.20MTs CPO

From the perusal of these invoices, it is amply clear that 6513.52 MTs of RBD Palmolein and 8949.85 MT of CPO was sold to M/s. TISPL A further perusal of the aforementioned invoices reveal that the payment is made vide terms of Letters of Credit No.YUDOCB212024 in favour of beneficiary- M/s. Thana Palm Products Company Limited, LC No. YUDOCB212025 in favour of beneficiary-M/s. PT. Industri Nebati Leastari, Indonesia, LC No. YUDOCB212026 dtd 21092020 in favour of beneficiary M/s. Tha Chang Oil Palm Products Co. Ltd, Thailand. Such LC are at Page No. 457 to 489 of the said file applied by M/s. TISPL, Singapore, to respective beneficiaries.

6.2.1.4. Page No. 523-525 of the said file is the e-mail correspondence dated 10.09.2021 from shipping@glentech.co.in to Banitha Laobandit of M/s.

Thana Palm Products, Thailand, from Mitesh Joshi, General Manager (Shipping and Logistics) of M/s. GVPL, intimating to change the contract in favour of M/s. TISPL, Singapore. The scanned copy of the same is reproduced herein below:

From: shipping@glentech.co [mailto:shipping@glentech.co]
Sent: Friday, September 10, 2021 11:56 AM
To: 'Banthita Laobandit'
Cc: 'Amit Agarwal'; 'Sidhant Agarwal'; 'Sudhanshu'; 'Vijay Sharma'; 'Tanu'; 'Danish Faisal'
Subject: CONTRACT OF PALM OILS // THANA //

Dear Banthita ,

Good day!!

Due to some internal decision of tata international group companies, they decided to open the LC from HSBC - Singapore with "TATA International Singapore Pte Ltd" as an applicant,

Kindly arrange to change the contract in favour of the below name as;

Also find enclosed the draft LC for your reference:

TATA INTERNATIONAL SINGAPORE PTE LIMITED
11 KEPPEL ROAD #10-03 ABI PLAZA
SINGAPORE-089057

Thanks & Regards,
Mitesh Joshi

(General Manager - Shipping & Logistics)

Glentech Ventures Pte Ltd.
101 Cecil Street, #23-12
Tong Eng Building,
Singapore.

M: +91-75674 00382

M: +91-75674 00382 (whats app)

website: www.glentech.co

SINGAPORE | INDIA | HONG KONG | INDONESIA

CONFIDENTIALITY INFORMATION

Image 49: Scanned copy of email w.r.t. amendment contract which was earlier made in favour of M/s. TIL/ M/s. GVPL to the favour of M/s. TISPL

C. SCRUTINY OF CHARTER PARTY AGREEMENT & PAYMENT THEREOF

6.2.1.5. Page No. 391 to 455 of the above mentioned file is the Charter Party dated 09.09.2021 [RUD No. 23] between M/s. TIWA/ Tata International West Asia/ M/s. TISPL/M/s. TIL. and M/s. Oka Tanker PTE Ltd., Singapore i.r.o. Vessel Hong Hai6, with clauses w.r.t blending of cargo/ top loading of cargo, scanned image of which is reproduced herein below: -

“ -OWNER/MASTER TO ALLOW TO RECIRCULATE CARGOS AFTER TOP UP LOADING IF TERMINAL PERMITS
 - FOR BL SWITCH, TO USE BELOW AGENT AT SINGAPORE, SWITCH COST ON CHARTERER'S ACCOUNT

.....

.....

WITH FURTHER RIDER CLAUSES VIZ.,

.....

.....

9. OWNER TO ISSUE SECOND SET (GLOBAL) BILLS OF LADING IN SINGAPORE OR ANY OTHER PLACE REQUIRED BY CHARTERERS, THROUGH AGENT NOMINATED BY CHARTERERS AT THE COST AGREED BY CHARTERERS. ONCE THE FULL FIRST SET (LOCAL) BILLS OF LADING ARE SURRENDERED TO VESSEL OWNER'S APPOINTED AGENT (WHO WAS NOMINATED BY THE CHARTERERS) ARE TO ISSUE/RELEASE THE SECOND SET (GLOBAL) BILLS OF LADING TO CHARTERER. IN PRACTICAL WORKING, THE OWNER AGENT WILL SUBMIT THE SECOND SET BL AT CHARTERERS BANK AND COLLECT FIRST SET BL FROM CHARTERERS BANK. OWNERS WILL EMAIL A SIGNED NON-NEGOTIABLE COPY OF SECOND (GLOBAL) SET BILLS OF LADING (EVEN IF FIRST SET OF ORIGINAL BILL OF LADINGS HAS NOT BEEN SURRENDERED TO OWNERS OR THEIR AGENT) TO CHARTERER FOR FILING MANIFEST ONLY WITH INDIAN CUSTOMS. SWITCH BL COST WILL BE ON CHARTERERS ACCOUNT. BL CAN BE SWITCHED MULTIPLE TIMES AT CHARTERERS COST. BL CAN BE SWITCHED AFTER DISCHARGE OF CARGO ALSO.

10. OWNER SHALL BLEND TWO-THREE OR MORE CARGO(ES) OF DIFFERENT GRADES AND THE OWNER SHALL ALSO GIVE ONE PRODUCT BL OF CPO (CRUDE PLAM OIL) AS SWITCH BL. OWNER SHALL GIVE NON-NEGOTIABLE COPY (IE., NNBL) OF BL IMMEDIATELY OF CPO AFTER LOADING FOR FILING IGM/COO.

.....

Blending operation will be taken care by the Owner and his crew members. Charterers will also appoint surveyor for sampling and supervision.

.....

Blending will be taken care in any port situated in other country except Indonesia it has to be mutually decided between the Owner and Charterers regarding place of blending (i.e. name of port and country).

ALL THE BLENDING OPERATION COST WOULD BE FOR CHARTERER'S ACCOUNT.
 #ACCEPTED#

CHARTERERS ALLOW 36HRS TO COUNT AS LAYTIME FOR ITT/BLENDING. ANY TIME FROM VESSEL ANCHOR TILL SURVEYOR AWAY TO COUNT AS LAYTIME. BUT ANY TIME USED MORE THEN 36HRS ON ITT NOT TO COUNT AS LAYTIME, AND SAME DEMURRAGE RATE APPLICABLE, TO BE SETTLED AS DEMURRAGE IN CASE LAYTIME USED UP. NO ADDITIONAL COST ON CHRTRS INCLUDING BUT NOT LIMITED ADDITIONAL BUNKER CHARGES, HEATING CHARGES ETC.

.....”

6.2.1.6. Further, Page No. 389 is the copy of the telegraphic transfer document no. SWIFT MT103, a document issued by DBS on the order of M/s. TISPL, Singapore, Beneficiary: - M/s. OKA Tankers PTE Ltd., Singapore, w.r.t invoice no. 20211008-01 raised by M/s. OKA Tanker i.r.o. MT Hong HAI6 CP date 09.09.2021 to Charterer M/s. TISPL, for quantity 15472.07 MT of CPO at Load Port : Kuala Tanjung, Indonesia and Phuket, Thailand. The scanned image of the invoice and telegraphic transfer document is reproduced as below:

-

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 OKA Tanker		OKA Tanker Pte Ltd 77 High Street Road High Street Plaza, #08-10 Singapore 179433 Tel: +65 62661749 Co. Reg. No. : 201629365D GST Reg. No. : 201629365D					
		FREIGHT INVOICE Invoice No. 20211008-01 Date 8th October 2021 Payment Term : -					
To : Tata International Singapore Pte Ltd							
Attn : Accounts Department							
S/No	Description	Amount					
		US\$					
	Vessel Name : MT HONG HAI 6 CP Date : 9th September, 2021 Charterer : Tata International Singapore Pte Ltd Load Port : Kuala Tanjung, Indonesia : Phuket, Thailand Discharge Port : Kandla, India Cargo/Quantity : CPO Total Quantity : 15,462.07 MT Base Freight Rate : US\$40 per MT Additional Load Port : US\$2.00 per MT Total Freight Payable : US\$649,406.94 <i>This payment is not related to any US Sanctioned Countries/ Entities. Payment shall be made in full without any bank deduction to our bank account.</i>						
Payment should be made by crossed cheque or T/T Beneficiary Name : OKA TANKER PTE. LTD. Swift Code : UOVBSGSG Bank USD A/C No: 379-901-436-8 Bank Name : UNITED OVERSEAS BANK LIMITED Bank's Address : 25 BENDEMEER ROAD #01-561/563 SINGAPORE 330025		<table border="1"> <tr> <td>GST @ 0% :</td> <td></td> </tr> <tr> <td>Grand Total :</td> <td>US\$649,406.94</td> </tr> </table>		GST @ 0% :		Grand Total :	US\$649,406.94
GST @ 0% :							
Grand Total :	US\$649,406.94						
		 Authorized Signature of					

Image50: Scanned copy of the freight invoice raised by M/s. OKA Tanker to M/s. Tata Singapore PTE Ltd.

	dated 06.12.2021	Thailand			6P, 6S
375	HH6V2106PHU-02 dated 06.10.2021	Phuket, Thailand	CPO	1020	3P, 3S, 6P, 6S

Perusal of the above Bills of lading, indicate that 6513.32 MT of RBD Palm Olein was loaded onto the vessel MT Hong Hai6 V.2106 at Kuala Tanjung, Indonesia as per the above-mentioned stowage, shipper- M/s. INL, Indonesia, notified party- M/s TISPL. Herein below is the scanned image of this B/L.



Image 52.: Scanned copy of Original Bill of Lading KTG/DEE/01 issued at Indonesia w.r.t loading of 6513.32 MT of RBD Palmolein

Further perusal of Bill of lading(B/L) issued at Phuket, Thailand indicate that CPO was loaded at Phuket, Thailand on 06.12.2021 and such B/Ls was issued by the vessel owner, with mention that loading of above two cargo, both of one original lot of 3000.350 MTS stowed in 3P, 3S, 6P, 6S only. It mentions the name of the shipper as Thana Palm Products Company Limited, Thailand, notified party- M/s. TISPL which clearly shows that the respective quantity i.e. 1020 MT CPO and 1980.350 MT of Crude Palm Oil (Edible Grade) in Bulk was loaded on the Vessel MT Hong Hai6 V.2106 on 6th October, 2021 at Phuket Thailand and stowed in tanks 3P, 3S, 6P, 6S and thus loaded on top where

RBD Palmolein was already stowed on board vessel MT HongHai6 V.2106. Herein below is scanned image of sample B/L issued at Thailand.

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Tanker Bill of Lading
B/L NO: HHR/2106PHU-01

Shipper
THANA PALM PRODUCTS COMPANY LIMITED
50/1 MU 7, SAWIAT SUB-DISTRICT, THA CHANG
DISTRICT, SURAT THANI PROVINCE 84150, THAILAND

Consignee / Order of
TO ORDER OF HSBC BANK SINGAPORE

Notify Address
TATA INTERNATIONAL SINGAPORE PTE LIMITED
11 KEPPEL ROAD HEX10-03 ABI PLAZA,
SINGAPORE-089057

On board the tanker	Voyage No.	Flag	Master
M.T. HONG HAI 6	VOY 2106	HONG KONG	CAPT. LIU YOUYI

At the port of PHUKET PORT, THAILAND To be delivered to the port of DEENDAYAL (KANDLA) PORT, INDIA

A quantity in bulk said by the Shipper to be:	QUANTITY
COMMODITY	(lbs., tonnes, barrels, gallons)
(Name of Product)	
CRUDE PALM OIL (EDIBLE GRADE) IN BULK	1,980.350 MT

VESSEL IMO NO. 9643994
FREIGHT PAYABLE AS PER CHARTER PARTY
H.S. CODE: 15111000
FOB PHUKET PORT, THAILAND

CLEAN ON BOARD
October 06, 2021

OCEAN CARRIAGE STOWAGE: 9P, 3S, 6P, 6S

This shipment of 1,980.350 MT Metric tons was loaded on board the Vessel as part of one original lot of 3,000.350 MT Metric tons stowed in 3P, 3S, 6P, 6S with no segregation as to parcels. For the whole shipment 02 (TWO) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued.

The quantity, measurement, weight, gauge, quality, nature and value and actual condition of the cargo unknown to the Vessel and the Master, to be delivered to the port of discharge or so near thereof as the Vessel can safely get, always afloat upon prior payment of freight as agreed. Cargo is warranted free of danger to Vessel except for the usual risks inherent in the carriage of the commodity as described.

This shipment is carried under and pursuant to the terms of the Charter dated AS PER CHARTER PARTY between AS PER CHARTER PARTY, as Owner and AS PER CHARTER PARTY, as Charterers, and all conditions, liberties and exceptions whatsoever of the said Charter apply to and govern the rights concerned in this shipment. The Clause Paramount, New Jason Clause and Both to Blame Collision Clause as set out on the reverse of this Bill of Lading are hereby incorporated herein and shall remain in effect even if unenforceable in the United States of America. General Average payment according to the York-Antwerp Rules 1974.

The Master is authorized to act for all interests in arranging for salvage assistance on terms of Lloyd's Open Form. The freight is payable discount less and is earned concurrent with loading, ship and / or cargo lost or not lost or abandoned.

The Owners shall have an absolute lien of the cargo for all freight, dead freight, demurrage, damages for detention and all other monies due under the above mentioned Charter or under this Bill of Lading, together with the costs and expenses, including attorneys fees, of recovering same, and shall be entitled to sell or otherwise dispose of the property lien and apply the proceeds towards satisfaction of such liability.


The contract of carriage evidenced by this Bill of Lading is between the shipper, consignee and / or owner or demise charterers of the Vessel named herein to carry the cargo described above.


It is understood and agreed that, other than said ship owner or demise charterers, no person, firm or corporation or other legal entity whatsoever, is or shall be deemed to be liable with respect to the shipment as carrier, bailee or otherwise in contract or in tort. If, however, it shall be adjudged that any other than said ship owner or demise charterer is carrier or bailee of said shipment or under any responsibility with respect thereof, all limitations of or exonerations from liability and all defences provided by law or by the terms of the contract of carriage shall be available to such other.

All of the provisions written, printed or stamped on either side hereof are part of this Bill of Lading Contract.

In Witness Whereof, the master has signed _____ 3 (THREE) ORIGINALS
Bills of Lading of this tenor and date, one of which being accomplished, the others will be void.

Dated at BANGKOK, THAILAND this 06TH day of OCTOBER, 2021





**Wilhelmsen
Ships Service**
Wilhelmsen Ships Service (Thailand) Ltd.
วิฑูรย์
As Agents Only
AS AGENTS FOR AND ON BEHALF OF
CAPT. LIU YOUYI MASTER OF MT. HONG HAI 6 VOY. 2106

Image 53.: Scanned copy of one of the original B/Ls issued at Thailand.

E. SWITCHED/MANIPULATED BILLS OF LADING RAISED FOR THE PURPOSE OF DECLARATIONS BEFORE INDIAN CUSTOMS

6.2.1.8. As per the switching cause of the Charter Party dated 09.09.2021 entered between the charterers, viz M/s. TIWA/ Tata International West Asia/ M/s. TISPL/ M/s. TIL, and the vessel owner, M/s. OKA Tankers International Ltd, the Bills of Lading KTG/DEE/01 i.r.o 6513.520 MT of RBD Palmolein were switched and a second set of Bills of Lading Bearing No. KTG/DEE/01 to KTG/DEE/27 dated 30.09.2021 were issued mentioning the description of goods as CPO. Out of these 27 B/Ls, B/Ls No. KTG/DEE/01 to 26 dated 30.09.2021 is for 248MTs of Crude Palm Oil each and B/L No. KTG/DEE/27 dated 30.09.201 is for 65.520MT of Crude Palm Oil, showing port of loading Kuala Tanjung with port of discharge at Kandla Port. Thus, totalling to 6513.520MTs of CPO. It also mentioned: -

This shipment of 248.00 Liquid Metric Tons was loaded on the Vessel as part of one original lot of 15,462.070 Liquid Metric Tons stowed in 1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S with no segregation as to parcels. For the whole shipment 63 (SIXTY THREE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the percentage that the total amount specified in the Bill(s) of Lading bears to the total of the commingling shipment delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

(of which on deck at Shipper's risk, the Carrier not being responsible for loss or damage however arising)

Image 54: Snapshot from the switched B/L. KTG/DEE/01 to 26 dated 30.09.2021

Shipper's description of goods	Gross Weight
CRUDE PALM OIL (EDIBLE GRADE) IN BULK	65.520 MTS
IEC:0388024291	
GST :24AAACT3198F1ZE	"FREIGHT PREPAID"
PAN:AAACT3198F	
EMAIL:RAVI.THAKKAR(AT)TATAINTERNATIONAL.COM	CLEAN ON BOARD
H.S. CODE: 15111000	
VESSEL IMO NO. 9643934	

This shipment of 65.520 Liquid Metric Tons was loaded on the Vessel as part of one original lot of 15,462.070 Liquid Metric Tons stowed in 1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S with no segregation as to parcels. For the whole shipment 63 (SIXTY THREE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the percentage that the total amount specified in the Bill(s) of Lading bears to the total of the commingling shipment delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

(of which on deck at Shipper's risk, the Carrier not being responsible for loss or damage however arising)

Image 55: Snapshot from the switched B/L No. KTG/DEE/27 dated 30.09.2021

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TANKER BILL OF LADING
 BL No. **KTG/DEE/26**

CODE NAME: CONGENBILL EDITION 1997

Shipper
TATA INTERNATIONAL SINGAPORE PTE LIMITED
 11 KEPPEL ROAD, # 10-03 ABI PLAZA
 SINGAPORE-089057

TO BE USED WITH CHARTER-PARTIES

Consignee
 TO ORDER

Notify address

TATA INTERNATIONAL LTD
 OFFICE NO. 11, GROUND FLOOR, PLOT NO 40, SECTOR NO 8
 GANDHIDHAM KACHCHH, GUJRAT, 370201, INDIA

**COPY
 NON-NEGOTIABLE**

Vessel **Port of loading** KUALA TANJUNG PORT, INDONESIA
 MT. HONG HAI 6 VOY. 2106

Port of discharge
 DEENDAYAL (KANDLA) PORT, INDIA

Shipper's description of goods	Gross Weight
CRUDE PALM OIL (EDIBLE GRADE) IN BULK	248.00 MTS
IEC:0388024291 GST :24AAACT3198F1ZE PAN:AAACT3198F EMAIL:RAVI.THAKKAR(AT)TATAINTERNATIONAL.COM H.S. CODE: 15111000 VESSEL IMO NO. 9643934	"FREIGHT PREPAID" CLEAN ON BOARD

This shipment of **248.00** Liquid Metric Tons was loaded on the Vessel as part of one original lot of **15,462.070** Liquid Metric Tons stowed in **1P, 1S, 2P, 2S, 3P, 3S, 4P, 4S, 5P, 5S, 6P, 6S** with no segregation as to parcels. For the whole shipment 63 (SIXTY THREE) sets of Bill of Lading have been issued for which the Vessel is relieved from all responsibilities to the extent it would be if one set only would have been issued. The Vessel undertakes to deliver only that portion of the cargo actually loaded which is represented by the percentage that the total amount specified in the Bill(s) of Lading bears to the total of the commingling shipment delivered at destination. Neither the Vessel nor the owners assume any responsibility for the consequences of such commingling nor for the separation thereof at the time of delivery in respect of the quality, colour and specification of the cargo.

(of which on deck or in the hold of the Carrier nor in any other place on board the vessel)

Received on account of freight:

Time used for loading days hours.

SHIPPED in the Port of Loading in apparent good order and condition on board the vessel for carriage to the Port of Discharge or to near thereto as she may safely get the goods specified above.
 Weight, measure, quality, quantity, condition, contents and value unknown.
 IN WITNESS WHEREOF, the Master or Agent of the said Vessel has signed the number of Bills of Lading indicated below at this tenor and date, any one which being accomplished the others shall be void.

FOR CONDITIONS OR CARRIAGE SEE OVERLEAF

Freight payable at	Place and date of issue KUALA TANJUNG PORT, INDONESIA, 30TH SEPTEMBER 2021
Number of original B/L THREE (3)	Signature  AS AGENTS FOR AND ON BEHALF OF THE MASTER, CAPT. LIU YOUYI

Image 56: A copy of one of the switched B/L amongst the B/L Nos. KTG/DEE/ 1 to 26.

Similarly, the remaining sets of Bills of Lading are from KTG/DEE/28 to 39 all dated 06.10.2021 are i.r.o 248 MTs each of CPO loaded at Phuket, Thailand. Bill of Lading No. KTG/DEE/40 dated 06.10.2021 is i.r.o. 24.350MTs of CPO at Phuket, Thailand. Further Bills of Lading No. KTG/DEE/41 to 63 dated 07.10.2021 are i.r.o. 248MTs of CPO and B/L/ No. KTG/DEE/64 dated 07.10.2021 is i.r.t. 244.200MTs of CPO loaded at Phuket, Thailand. The total of quantity of goods loaded under said B/Ls is 8948.55MTs of CPO loaded at Phuket Thailand on 06th and 7th Oct,2021. A sample copy of the B/L issued by Capt. Liu Youyi at Phuket, Thailand is as below: -

MT Gumuldur V.202109. Further, M/s. TIWA/ Tata International West Asia/ M/s. TISPL/ M/s. TIL and M/s. Oka Tanker PTE Ltd., Singapore had entered into charter party dated 09.09.2021 with explicit mention of switching clause that owner shall blend two-three or more cargo(es) of different grades and the owner shall also give one product BL of CPO(Crude Palm Oil) as switch BL; Further, documents viz. LC shows that M/s. TIWA made payments towards the freight charges of the said vessel MT. FMT EFES V.2021111 for its voyage from Indonesia to India. It is therefore, safe to conclude that the sales contracts were for the procurement of CPO, RBD Palmolein, invoices and Bills of Lading were issued i.r.o these goods at ports at Thailand and Indonesia respectively, that the blending took place on board vessel, and new set of BL showing entire goods as CPO were issued by the vessel owner. All the above documents conclusively establish that though CPO, RBD were purchased in Thailand and Indonesia, the importer M/s. TIL in connivance with vessel owner had manipulated the documents to camouflage the import of above goods and prepared another set of documents showing loading /import of entire goods as CPO. These documents were presented before Customs authorities with intent to mis-declare the goods at discharge port and evade duties of customs at the port of discharge, i.e. Kandla.

OUTCOME OF THE INVESTIGATION:

7.1 From the scrutiny of documents gathered during the course of investigation viz. Contracts of sales-purchase with sellers at Indonesia/ Thailand, copies of invoices, copies of original and switched Bills of Ladings, charter party agreements with various vessel owners, LC etc., it is gathered that M/s. TIL in association with M/s. GIPL and vessel owner viz. M/s. Telkom International Trading PTE Ltd., Singapore/M/s. OKA Tankers PTE Ltd., Singapore had procured CPO, RBD Palmolein, PFAD from different sellers at Thailand and Indonesia respectively and imported the goods viz. CPO, RBD and PFAD, by blending them on board vessels "FMT GUMULDUR V.202109", "MT HONG HAI6 V.2106", "MT FMT EFES V.2021111"; that M/s. TIL were aware that the blending on board vessel has to be undertaken in order to make it marketable in domestic market; that post blending/comingling, the said goods become admixture of CPO, RBD, PFAD. M/s. TIL (as financial charterer) and M/s. GIPL (as operational charterer) had entered into charter party agreement with vessel owners. Such agreements with the vessel owner were agreed upon by all parties with explicit condition of having blending as well as switching of B/L clauses. M/s. Oka Tankers PTE Ltd., Singapore, and M/s. Telkom International PTE Ltd., Singapore had inserted these clauses and subsequently charged for the same from M/s. TIL, which they agreed to pay vide said agreement(s). The documentary evidences also indicate that the payment charterer viz. M/s. TIL had made the payments to the vessel owners. Thus, by allowing the blending of different cargos on board vessel, M/s. Oka Tankers PTE Ltd., Singapore, and M/s. Telkom International PTE Ltd., Singapore had concerned themselves in the wrongful act of blending the cargo and camouflaging the documents by switching the original Bills of Lading with second set of Bills of Lading with mis- declaration of the goods as CPO. They were in due knowledge of such wrongful act on the part of themselves, had been instrumental in the entire scheme of mis-declaration of goods imported into India. M/s. TIL classified the goods so mis-declared goods under CTH 15111000 in the 12 W.H Bills of Entry as mentioned in **Annexure-A** to this show cause, which were otherwise an admixture of 3499.71MTs of CPO,

8500MTs of RBD Palm Olein and 200MTs of PFAD imported vide vessel MTs Gumuldur Voy.202109, 8948.55MTs of CPO, 6513.52MTs of RBD Palmolein imported vide vessel Hong Hai6 V.2106 and 7873.29MTs CPO and 5086.015MTs RBD Palmolein imported vide vessel MT FMT EFES Voy.202111, with an intent to suppress the correct description of goods and to evade the appropriate duties of Customs at the time of clearance and to earn commission on such imports. M/s. TIL mis-declared the entire cargo as 'CPO' in the documents presented before Customs Authorities at Kandla. Such imported goods were cleared by them as well as further sold in the domestic market.

7.2 Further, it was only when a case was booked by the investigative agency in respect of 20300 MTs of goods imported vide 'MT Distya Pushti', they admitted that they had imported the said goods i.r.o. 3 previous consignments vide vessels MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT EFES V.202111 using similar modus operandi as in respect of import of consignments on 'MT Distya Pushti'. A Show Cause Notice to the effect is already issued to M/s. TIL in this context. Thus, by such act they had suppressed this information from the Customs department and continued mis-declaring the said goods in the 12 W.H. Bills of Entry (**Annexure-A**) and subsequently which were cleared by various importers (M/s Manish Overseas, being one of them) resulting into short payment of duties of Customs of account of mis-declaration and mis-classification in W/H BoE as mentioned in table below:

Sr. No.	VESSEL NAME	SELLER	COMMODITY loaded at load Port	QTY (MTs)	SUPPLIER (M/s.)	LOAD PORT	Warehouse Bill of Entry no.	Bill of Entry date	Description of imported goods declared in bill of entry	QTY (MTs)
1	FMT GUMULDUR V.202109	M/s. TIWA	CPO	3499.71	OLAM	DUMAI, INDONESIA	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523	03.09.2021	CPO	12199.71
			RBD PALM OLEIN	8500	INL	KUALA TANJUBG, INDONESIA				
			PFAD	200	INL	KUALA TANJUBG, INDONESIA				
			Total	12199.7						
2	MT HONG HAI6 V.2106	M/s. TISPL	RBD PALM OLEIN	6513.520		KUALA TANJUBG, INDONESIA	5916265, 5916285, 5916291 & 5916292	20.10.2021	CPO	15462.070
			CPO	8948.550		Phuket, Thailand				
			Total	15462.070						
3	MT FMT EFES VOY. 202111	M/s. TIWA	RBD PALM OLEIN	5086.015	PT INL	KAULA TANJUNG, INDONESIA	6212683 & 6212824	11.11.2021	CPO	12959.31
			CPO	7873.290	THA CHANG	PHUKAT PORT, THAILAND				
			Total	12959.31						

7.3 The buyers/importers, filed the corresponding Bills of Entry for Home Consumption in respect of the aforementioned W.H Bills of Entry by M/s. TIL

mentioning the description of goods as 'CPO', which is incorrect in as much as the said goods were *admixture of CPO, RBD Palmolein and PFAD* as discussed hereinabove. Further the buyers of such goods from M/s. TIL importers had already cleared the said goods from the warehouse by way of Filing Ex-Bond Bills of Entry for Home Clearance (**as per Annexure -B**) and thus short paid the duties of Customs on account of mis-declaration and mis-classification of subject goods. The total differential duty recoverable on such goods imported and cleared already by them by way of mis-declaration and mis-classification of the goods as CPO under CTH 15111000 in Bills of Entry for Home Consumption by M/s Manish Overseas is as per **Annexure -C** to this show cause notice. The differential duty is required to be recovered from them by invoking the provisions of Section 28(4) of the Customs Act, 1962 as M/s. TIL had suppressed the information regarding actual contents of the cargo from the department. In the said Bills of Entry for home consumption, the ex-bond filer viz. M/s Manish Overseas had actually imported '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*' by way of mis-declaring the same as '*Crude Palm Oil*', by mis-classifying it under CTH 15111000 instead of mentioning the classification of such goods as CTH 15119090(Others- Palmolein), which is the appropriate classification of imported goods.

7.4 Further, M/s Manish Overseas had filed the Ex-Bond BoE for Home consumption for clearance of quantity of 248MTS i.r.o. such goods which were mis-declared in the W.H. Bills of Entry and imported vide vessel Hong Hai6 V.2106 as tabulated in **Annexure -C** to this show cause notice. Vide said Bills of Entry M/s Manish Overseas had mis-declared & mis-classified the goods as 'CPO' under CTH 15111000 instead of declaring the same under CTH 15119090 (Others). The declared assessable value of 248MTS of such goods by M/s. Manish Overseas is Rs. 2,25,84,641/- and accordingly M/s. Manish Overseas paid Customs Duties of Rs. 30,97,033/-. The actual assessable value appears to be Rs. 2,29,90,443/- as per relevant customs notifications for such goods which merit classification under CTH 15119090, issued from time to time. The customs duty payable appears to be Rs. 57,96,465/-. Thus, M/s Manish Overseas had short paid the Customs duties to the tune of **Rs.26,99,433/-[Rupees Twenty Six Lakhs Ninety Nine Thousand Four Hundred and thirty three Only]** by way of mis-declaring and mis-classifying the goods as 'CPO' under CTH 15111000 instead of declaring the said goods under CTH 15119090 which is correct classification of subject goods. From the above, it appears that M/s Manish Overseas had paid lesser amount of customs duty and defrauded the government exchequer. The same is required to be recovered from them on account of mis-classification and mis-declaration.

8 CLASSIFICATION OF GOODS IMPORTED:

8.1 As discussed in the preceding paragraphs, though it appears that M/s.TIL had purchased different goods, viz., CPO, RBD and PFAD, blended them on board vessel and brought them into warehouse in the country. Further, in the import documents presented before Customs, they declared the warehoused cargo as CPO, by classifying the same under CTH 15111000. Furthermore, from the test reports, evidences recovered during investigation and statements of various persons recorded revealed that M/s. TIL had actually procured CPO, RBD and PFAD from the suppliers in Indonesia and blended all the three products during voyage of the vessels as discussed above.

8.2 In view of the above, the product imported by M/s. TIL is not CPO but *admixture of Crude Palm Oil, Palmolein and other palm-based oil*. Therefore, it is safe to conclude that the classification presented by M/s. TIL vide 12 Ware House Bills of Entry i.e. 15111000 and subsequently cleared vide 104 BoE for Home Consumption by various importers is not the correct classification. Thus, they have wrongly classified the product under CTH 15111000 and the said classification is required to be rejected and the goods need to be reclassified under appropriate CTH which is 15119090. The Customs Tariff Heading 1511 covers Palm Oil and its fractions, whether or not Refined, but not chemically modified. The Tariff Sub-Headings of CTH 1511 are as under: -

Tariff Item		Description of goods
(1)	(2)	(3)
15111000	-	Crude oil
151190	-	Other:
15119010	---	Refined bleached deodorised palm oil
15119020	---	Refined bleached deodorised Palmolein
15119030	---	Refined bleached deodorised palm stearin
15119090	---	Other

8.3 From the tariff sub-headings, it can be seen that CTH 15111000 covers Crude Palm Oil. The product in question imported by M/s. TIL is not Crude Palm Oil, but, is an admixture of Crude Palm Oil, Palmolein and other palm-based oil. Therefore, the product imported by M/s. TIL viz. admixture of Crude Palm Oil, Palmolein and other palm-based oil merits classification under CTH 15119090-Others. Hence, classification of the imported goods, done by M/s. TIL under CTH 15111000, is required to be rejected and goods is to be reclassified under CTH 15119090.

8.4 Further, the goods imported by M/s. TIL at Kandla Port, India by mis-declaring the same as Crude Palm Oil (CPO), under CTH 15111000 attracts duties of customs over different period of time during 2021-22, as per the following duty structure: -

DUTY STRUCTURE ON CPO UNDER CTH 15111000 OVER DIFFERENT PERIOD OF TIME

Effective Date	BCD (%)	AIDC (%)	SWS (SWS (@10% of all duties) (%))	IGST (%)
30.06.2021 to 10.09.2021	10% [BCD as per Ntn No. 34/2021 – Cus. dated 29.06.2021]	17.5% [AIDC @ 17.5% as per Ntn No. 11/2021 – Cus dated 01.02.2021]	2.75	5
11.09.2021 to 13.10.2021	2.5% [BCD @ 2.5%, amended vide Ntn	20% [AIDC @ 20%, Ntn. No. 11/2021 – Cus dated 01.02.2021	2.25	5

	No. 42/2021- Cus. dated 11.09.2021; Exemption from BCD on CPO withdrawn vide Ntnf. 43/2021 dated 10.09.2021]	amended vide Ntnf No. 42/2021-Cus. dated 10.09.2021		
14.10.2021 to 20.12.2021	NIL [as amended vide Ntnf No. 48/2021-Cus. dated 11.09.2021]	7.5% [AIDC @ 7.5% as amended vide Ntnf. No. 49/2021-Cus dated	0.75	5
21.12.2021 to 15.02.2022	NIL	7.5%	0.75	5

8.4.1 However, the goods actually imported viz., admixture of Crude Palm Oil, Palmolein and other palm-based oil which merits classification under CTH 15119090 (Others- Palmolein) attracts duties as per the following duty structure:-

DUTY STRUCTURE ON ADMIXTURE OF CPO, RBD PALMOLEIN & PFAD UNDER CTH 15119090 OVER DIFFERENT PERIOD OF TIME

Effective Date	BCD (%)	AIDC (%)	SWS (@10% of all duties) (%)	IGST (%)
30.06.2021 to 10.09.2021	37.5% [as per Ntnf No. 34/2021 – Cus. dated 29.06.2021]	NIL	3.75%	5%
11.09.2021 to 13.10.2021	32.50%[as amended vide Ntnf No. 42/2021- Cus. dated 11.09.2021]	NIL	3.25%	5%
14.10.2021 to 20.12.2021	17.5% [as amended vide Ntnf No. 48/2021- Cus. dated 11.09.2021]	NIL	1.75%	5%
21.12.2021 to 15.02.2022	12.5% [as amended vide Ntnf no. 53/2021-Cus dated 20.12.2021	NIL	1.25%	5%

8.4.2. From the above, it is apparent that the duty on goods falling under CTH 15111000 vis-a-vis duty on the goods falling under CTH 15119090, which is the correct classification of actually imported goods, appears to be lesser at different points of time. Despite being aware of the true nature of the impugned goods (i.e. the blended goods having FFA<3.5 and refining is cheaper in respect of such goods as percentage of RBD is more and their resultant product is RBD only), the manner adopted by the various importers for mis-classification of impugned goods for the sole purpose of claiming lower rates of duty appears to be indicative of their *Mensrea*. Therefore, by not declaring the true and correct facts, at the time of import in the Warehouse Bills of Entry by M/s. TIL, which mis-declared and mis-classified the goods as 'CPO', they appear to have indulged in mis-declaration & misclassification and suppression of facts with

intent to evade payment of applicable BCD and Additional duty of Customs. In view of the foregoing, the amount of customs duty short paid duty on account of mis-declaration and misclassification by M/s. TIL and other ex-Bond filers of the Bills of Entry for Home Consumption as per Annexure-B is required to be recovered from such importers. The above action on the part of M/s. TIL and such Ex-Bond filers of Bills of Entry for Home Consumption rendered the goods (non-seized and already cleared for home consumption) liable for confiscation under Section 111 of the Customs Act, 1962, which are already cleared on payment of lesser amount of customs duty.

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

9.1 Section 17(1) of Customs Act 1962:

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

9.2 Section 46 of the Customs Act, 1962 - Entry of goods on importation:

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed:

Provided

(2)

(3)

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

(4A) *The **importer who presents a bill of entry shall ensure** the following, namely:*

*(a) the **accuracy and completeness of the information given therein;***

*(b) the **authenticity and validity of any document supporting it;** and*

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force'.

9.3 Section 15 of the Customs Act, 1962: Date for determination of rate of duty and tariff valuation of imported goods.—

*(1) 1[The rate of duty 2[***]] and tariff valuation, if any, applicable to any imported goods, shall be the rate and valuation in force,—*

(a) in the case of goods entered for home consumption under section 46, on the date on which a bill of entry in respect of such goods is presented under that section;

(b) in the case of goods cleared from a warehouse under section 68, on the date on which 3[a bill of entry for home consumption in respect of such goods is presented under that section];

(c) in the case of any other goods, on the date of payment of duty: 4[Provided that if a bill of entry has been presented before the date of entry inwards of the vessel or the arrival of the aircraft by which the goods are imported, the bill of entry shall be deemed to have been presented on the date of such entry inwards or the arrival, as the case may be.]

9.4 Section 28 of the Customs Act, 1962 Recovery of 2[duties not levied or not paid or short-levied or short-paid] or erroneously refunded.

(1)

(2)

(3)

(4) Where any duty has not been levied or not paid or has been short-levied or short-paid or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of—

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been so levied 11[or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

9.5 SECTION 111 - Confiscation of improperly imported goods etc.:

The relevant clauses of Section 111 are reproduced below:

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

(d) any goods which are imported or attempted to be imported or are brought within the Indian Customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

(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;

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

9.6 SECTION 114A - Penalty for short-levy or non-levy of duty in certain cases:

Where the duty has not been levied or has not been short-levied or the interest has not been charged or paid or has been part paid or the duty or

interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (2) of section 28 shall, also be liable to pay a penalty equal to the duty or interest so determined.

9.7. Section 30 of the Customs Act, 1962:

Delivery of arrival manifest or import manifest or import report.

30.(1) *The person-in-charge of —*

- (i) a vessel; or*
- (ii) an aircraft; or*
- (iii) a vehicle,*

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

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

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

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

9.8 Section 132 of the Customs Act, 1962 -False declaration, false documents etc.:

Whoever makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to the customs, knowing or having reason to believe that such declaration, statement or document is false in any material particular, shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

10. OBLIGATIONS UNDER SELF-ASSESSMENT AND PENAL LIABILITY UNDER SECTION 114A OF THE CUSTOMS ACT, 1962

Section 17 of the Customs Act, 1962, was substituted with effect from 08.04.2011 introducing self-assessment of goods imported by the importers. Accordingly, self-assessed Warehouse Bills of Entry vide which the impugned

goods of quantity 40521.398 MTs were imported through vessels viz., MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 by M/s. TIL were self-assessed by M/s. TIL. These subject goods were subsequently cleared by various importers as such as per Annexure –B to this show cause by way of mis-declaration and misclassification of the goods as CPO under CTH 15111000. The said imported goods were actually an admixture of CPO, RBD Palmolein and PFAD which merits classification under CTH 15119090 (Others-Palmolein). Such actions on the part of M/s. TIL resulted in short payment of duties of Customs by Ex-bond filers and importers who cleared such goods for home consumption.

Under the self-assessment procedure, it is obligatory on the part of importers to declare all the particulars such as description of the goods, appropriate CTH so as to arrive at a proper assessment of the applicable rate of duties by the proper Customs officer. While claiming any classification, it is obligatory on the part of the importer to check applicability of classification claimed by them to the imported goods. Despite being aware of the true nature of the impugned goods, to make the product marketable, and to earn commission on such imported goods, the manner adopted by the importer for mis-classification of impugned goods for the sole purpose of claiming lower rate of Basic Customs duty appears to be indicative of their *Mensrea*. Therefore, by not declaring the true and correct facts, at the time of import in the warehouse bills of entry, M/s. TIL mis-declared and misclassified the goods as 'CPO' appears to have indulged in mis-declaration & misclassification and suppression of facts with intent to evade payment of applicable BCD and Additional duty of Customs. These goods mis-declared/ mis-classified in W.H. Bills of Entry were subsequently led to the mis-declaration and misclassification in Ex-Bond Bills of Entry for Home Consumption presented before Customs for clearance of such goods by such importers who purchased said goods from M/s. TIL, thus, leading to short payment of duties. M/s MANISH OVERSEAS ,being one of them had filed the Ex Bond BoE for Home consumption (**Annexure-C**) and had short paid the customs duty to the tune of **Rs.26,99,433/-[Rupees Twenty Six Lakhs Ninety Nine Thousand Four Hundred and thirty three Only]** It is well settled principle in law that buyers (Filers of Bills of Entry for Home Consumption in this case) are obligated to verify the source/antecedent of their supply (M/s TIL in the instant case); Caveat emptor "*let the buyer beware.*" Potential buyers are warned by the phrase to do their research and ask pointed questions of the seller. The seller isn't responsible for problems that the buyer encounters with the product after the sale, which in this case such filers of Bills of Entry for Home Consumption have done so by mis-declaring with intent to suppress and falsity. The onus was on such filers of ex-Bond Bills of Entry for Home Consumption to perform due diligence before making the purchase and subsequent removal of goods from warehouse by filing Bills of Entry for Home Consumption.

Thus, in view of the omissions and commissions mentioned above, the total amount of duties which were short paid by **Rs.26,99,433/-[Rupees Twenty Six Lakhs Ninety Nine Thousand Four Hundred and thirty three Only]** is due to be recovered from M/s Manish Overseas, being a filer of Ex-BoE for Home Consumption by invoking extended period of limitation. Also, by such act of purchase of goods/ clearance of goods from warehouse without verifying the correctness of such goods, M/s Manish Overseas, they have indulged

themselves in such act of omission which rendered themselves liable to imposition of penalty under provisions of the Customs Act, 1962.

11. The subject SCN is being issued in view of the provisions of Section 28 of the Customs Act, 1962, under which Show Cause Notice is required to be given within period of five years where any duty has not been levied or not paid or has been short-levied or short-paid, by reason of suppression by the importer or the exporter or the agent or employee of the importer or exporter.

12. ROLE PLAYED BY VARIOUS COMPANIES/PERSONS:-

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

12.1 M/s. TATA INTERNATIONAL LTD:

12.1.1. Scrutiny of the various documents/records as well as facts stated by various persons during investigation revealed that M/s. TIL and M/s. GIPL, in connivance with each other devised a strategic plan to import admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO. They purchased CPO, RBD and PFAD in Indonesia from different suppliers. M/s. TIL facilitated M/s. GIPL, for procurement of Oil products i.e. CPO, RBD, PFAD from Indonesia. They gave go ahead to M/s. GIPL to enter into Charter Agreement with M/s. Oka Tankers PTE Ltd., Singapore & M/s. Telcom International Trading PTE. Ltd., Singapore for transporting the goods viz. RBD Palmolein, CPO, PFAD from different ports at Indonesia/ Thailand to India through vessels viz., MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 as discussed in foregoing paragraphs; loaded on the vessels. As per the said Charter Agreement, after loading the above goods on vessel, blending of the above goods was carried out with the help of Owners of the vessel. After blending, they manipulated various documents to show the goods imported as CPO and presented the same before Customs. M/s. TIL (being the financial charterer of the vessels) filed W.H. Bills of Entry for entire quantity of 40486.172 MTs cargo, by mis-declaring the same as CPO, though they knew that the goods imported were actually admixture of CPO, RBD and PFAD, CPO & RBD respectively to earn commission. M/s. TIL mis-classified the goods so mis-declared under CTH 15111000, with intent which led to evasion of the appropriate duties of Customs by various ex-bond filers and to earn commission of such goods.

12.1.2 From the above, it appears that M/s. TIL, Mumbai imported '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*' by mis-declaring the same as '*Crude Palm Oil*', classifying under CTH 15111000 instead of correct classification under CTH 15119090, which is the appropriate classification of the goods viz. '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*', imported by them. It further appears that M/s. TIL played active role in ensuring the blending of CPO, PFAD & RBD Olien, which is not only

prohibited, but also the act of agreeing/allowing to blend clearly demonstrates that the entire activity right from planning, creation, monitoring and managing of all the operations was with a mala fide intention of evading customs duty. Thus, this appears to be is a clear case of suppression of information from the department and mis-declaration.

12.1.3 The above actions on the part of M/s. TIL had rendered the goods liable for confiscation under Section 111 of the Customs Act, 1962. The acts of omission and commission on the part of M/s. TIL rendered the imported goods liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and rendered themselves liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.2 M/s. GLENTECH INDUSTRIES PRIVATE LIMITED/ M/s. Glentech Ventures PTE Ltd.:-

12.2.1 Scrutiny of the various documents/records, as well as facts stated by various persons during investigation, as discussed hereinabove, revealed that M/s. GIPL and M/s. TIL, in connivance with each other devised a strategic plan to import admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO. They purchased CPO, RBD and PFAD in Indonesia from different suppliers. They entered into Charter Agreement with M/s. OKA Tankers PTE Ltd., Singapore and M/s. Telcom Trading International PTE Ltd., Singapore for transporting the goods from Indonesia to India through vessels MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111; loaded CPO on the vessels at different ports at Indonesia/ Thailand. As per the Charter Agreement, after loading the above goods on vessel, blending of the above goods was carried out with the help of the Owner(s) of the vessel(s). After blending, they arranged manipulated various documents to show the goods imported as CPO and presented the same before Customs. As per the instructions of Charterer the original documents viz. Bills of Lading etc. were secreted in the vessel and intentionally not produced before Customs. After import of the goods into India, the importer M/s. TIL filed W.H. Bills of Entry, by mis-declaring the goods as CPO, though they knew that the goods imported are admixture of CPO, RBD and PFAD. Further, after import of the goods into India, it was the responsibility of M/s. GIPL to get buyers for M/s. TIL for such goods/sell the goods into Indian market. The goods so mis-declared and mis-classified under CTH 15111000, with intent to evade the appropriate duties of Customs.

12.2.2 Thus, M/s. GIPL played active role in the purchase, transport, blending of the cargo during voyage of the vessels and import of the said goods by mis-declaring the same as CPO in W.H. Bills of Entry. From the above, it appears that M/s. GIPL actively connived/ concerned themselves in the import of '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*' by mis-declaring the same as '*Crude Palm Oil*', and mis-classifying under CTH 15111000 instead of correct classification under CTH 15119090, which is the appropriate classification of the goods imported viz. '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*'. It further appears that as a charterer, M/s. GIPL played active role in ensuring the blending of CPO, PFAD & RBD olein onboard vessel, which is not only prohibited, but also the act of agreeing/allowing to blend clearly demonstrates that the entire activity right from planning, creation, monitoring and managing of all the operations was

with a mala fide intention of evading customs duty. Thus, this appears to be a clear case of mis-declaration. Thus, M/s. GIPL has concerned themselves in mis-declaration and mis-classification which rendered the goods liable for confiscation. The above action on the part of M/s. GIPL had rendered themselves liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.3. M/s. OKA Tankers Pvt. Ltd.

12.3.1. M/s. OKA Tankers Pvt. Ltd., 77 High Street Road, #8-10, High Street Plaza, Singapore 17943 were owner of the vessel MT Hong Hai6. They entered into Tanker Voyage Charter Party agreement with M/s. TIWA, UAE/M/s. TISPL/ M/s. TIL and M/s. GIPL for transporting cargo from the ports in Indonesia/ Thailand to Kandla port in India. Further, as per the agreement, the above goods were to be blended on board, which were confirmed by all the parties viz. payment charterer, operational charterer and despondent owners; actively connived to replace the original BLs prepared at the port of loading with manipulated BLs after blending of the cargo on board; to present the manipulated documents before Customs at the time of arrival of the cargo at discharge port. The switching of Bills of Lading was done by the crew of the vessel owners, under guidance of their management. The Vessel owners viz., M/s. OKA Tankers Pvt. Ltd. entered into agreement which allowed blending of cargo i.e. CPO, RBD Palmolein and PFAD on board vessel, which is otherwise prohibited. Therefore, by indulging in such act of blending on board, manipulation of documents viz. IGM, Bills of Lading etc. in connivance with M/s. GIPL and M/s. TIL., allowing their conveyance to be used in such a manner which rendered the goods (non-seized – cleared in past) as well as vessel (non-seized – cleared in past) liable for confiscation under section 111 and 115 of the Customs Act, 1962. Accordingly, by indulging in such act of omission and commission, on their part abetted the importer to import goods by mis-declaring the same as CPO, by classifying the same under CTH 15111000, by allowing comingling/blending of cargo with led to evasion of the Customs Duty. Accordingly, it appears that they are liable for penal action under Sections under 112(a) & 112(b), 114AA and 117 of the Customs Act, 1962.

12.3.2. The indulging in the act of manipulation of the documents is punishable offence and thus by concerning themselves in such act of manipulation of documents concerned themselves liable to be charged for violations of Section 30 (Arrival Manifest production) read with Section 38 (Production of the documents) of the Customs Act, and therefore liable to be charged under Section 132 (false documentation). Further, he also concerned themselves in mis-declaration of goods by manipulating the actual documents for filing IGM with intent to help the importer M/s. TIL to evade Customs Duty. By such acts of omission and commission, the goods so imported(non-seized and cleared) by mis-declaring the same as CPO became liable for confiscation and they rendered themselves liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.4. ROLE OF CAPT. SHRI LIU YOUYI, MASTER OF VESSEL MT. HONG HAI6 V.2106:

12.4.1 Capt. Shri Liu Youyi, Master of Vessel MT. Hong Hai6 V.2106, looked after the supervision of all activities relating to the vessel and responsible for all activities pertaining to the vessel including issuance of documents like Bills of Lading, IGM/EGM related Customs documentation etc. Therefore, a summons dated 20.12.2023 was issued to him(via e-mail) to join the investigation, which was not responded to by him nor the vessel owner. Further, he allowed blending of 8948.55 MT Crude Palm Oil (CPO), loaded from Phuket (Thailand), 6513.52 MT RBD, loaded from Kuala Tanjung Port, Indonesia and accordingly as per the instructions of their management, presented manipulated BLs, showing import of CPO thereby hiding the true nature of the goods onboard vessel. Thus, he was instrumental in blending of all the three cargos loaded on the vessel, preparation of manipulated documents, and presenting manipulated documents before Customs at the port of discharge, i.e. Customs, Kandla. It is pertinent to mention here that he issued/signed the switched Bill of lading by mis-declaring the goods as CPO instead of admixture of CPO and RBD Plamolein and filed the same before Indian Customs.

12.4.2 Thus, he failed in discharging his duties in the capacity of Master of vessel to declare and submit the documents received at load port at the discharge port with correct descriptions and other material particulars. Instead, he produced false documents viz. switched/ manipulated Bills of Lading before Customs for clearance of the cargo and suppressed the original Bills of Lading issued at the port of load. Thus, it appears that he abetted in blending/comingling of the goods on-board vessel, failed in declaring the correct particulars of the subject cargo in the documents, abetted in manipulation of original documents pertaining to the subject imported goods and mis-declared the same as 'CPO' instead of 'admixture of Crude Palm Oil, RBD olein and PFAD'. He actively assisted the importer to enable them to mis-declare the imported goods as 'CPO'.

12.4.3 The act of manipulation of the documents is punishable offence and he rendered himself liable to be charged for violations of Section 30 (Arrival Manifest production) read with Section 38 (Production of the documents) of the Customs Act, and therefore liable to be charged under Section 132 (false documentation). Further, he also concerned himself in mis-declaration of goods by manipulating the actual documents for filing IGM with intent to help the importer M/s. TIL to evade Customs Duty. By such acts of omission and commission, the goods so imported by mis-declaring the same as CPO became liable for confiscation and he rendered himself liable to penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.5 SHRI SIDHANT AGARWAL, DIRECTOR OF M/S. GLENTECH INDUSTRIES PRIVATE LIMITED, INDIA & M/s. GLENTECH VENTURES PRIVATE LIMITED, SINGAPORE:

12.5.1 Shri Sidhant Agarwal, Director of M/s. GIPL and M/s. GVPL, Singapore was the key person in the entire racket of import of '*admixture of Crude Palm Oil, Palmolein and other Palm based oil*', by mis-declaring the same as Crude Palm Oil. M/s. GVPL, Singapore purchased and/or arranged purchase of the goods CPO, RBD and PFAD in Indonesia and sold to/ changed the contracts to the name of M/s. TIWA, UAE/ M/s. TISPL, who in turn sold

the goods to M/s. TIL Mumbai, the importer and filer of W.H. Bills of Entry of the goods in the present case, as per the agreement between M/s. TIWA & M/s. GVPL. The said goods viz. CPO, RBD & PFAD were blended during voyage of the Vessels MT FMT Gumuldur V.202109, CPO & RBD were blended during the voyage of MT Hong Hai6 V.2106 and MT FMT EFES V.202111 at the behest of charterer M/s. GIPL and M/s. GVPL (operational charterer).M/s. TIL (being the financial charterer) filed the W.H. Bills of Entry, by mis-declaring the goods as CPO, by classifying the same under CTH 15111000 for earning commission. Further, after import of the goods into India, it was the responsibility of M/s. GIPL to sell the goods into Indian market.

12.5.2 Further, M/s. GIPL in connivance with M/s. TIL entered into agreement with respective vessel owners for transporting the goods into India. It was decided to blend the goods onboard during voyage of the vessel. The instructions for blending were given by M/s. GIPL to M/s. Midas Tankers Pvt. Ltd. Thus, Shri Sidhant Agarwal, Director of M/s. GIPL played active role in ensuring the blending of CPO, PFAD & RBD olien. The above act of import of goods by blending the three products right from planning, creation, monitoring and managing of all the operations was with a mala fide intention to evade Customs duty. Thus, he knowingly played an important role in effecting the said unscrupulous import which became liable to confiscation under Section 111 of the Customs Act, 1962. The acts of omission and commission on the part of Shri Sidhant Agarwal rendered the imported goods (non-seized- cleared in past) liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m)of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.6 SHRI SUDHANSU AGARWAL, REPRESENTATIVE AND EX-CEO OF M/S. GIPL:

12.6.1 Shri Sudhanshu Agarwal, Representative and Ex-CEO of M/s. GIPL is looking after all the business affairs of the company. He used to execute business deals of M/s. GIPL, got business support through M/s. GVPL, which is parent company of M/s. GIPL M/s. GIPL entered into contract with the vessel owners to blend the different cargoes viz. CPO, RBD Palmolein and PFAD as discussed in foregoing paras and accordingly issued directions for blending of CPO, RBD & PFAD. He was in direct touch with Shri Amit Thakkar of M/s. TIL to obtain concurrence for blending of goods; and also appointed the surveyor, in agreement with M/s. TIL who approved the blending plan. He on behalf of M/s. GIPL, being operational charterer floated inquiry with the vessel broker for requirement of vessel with blending facility only.

12.6.2 Though the title of the goods always remained with M/s. TIL, he passed the orders/directions in connivance with M/s. TIL. M/s. GIPL in connivance with M/s.TIL imported the cargo after blending RBD, CPO, PFAD on board and indulged in bond to bond sale of the said quantity of 40486.172 MT of imported cargo through vessels MT FMT Gumuldur, MT Hong Hai6, MT FMT EFES which were mis-declared as CPO under CTH 15111000 instead of appropriate CTH 15119090 with an intent to evade the Customs duty by them

as well as to make it marketable and to sell such goods in Indian market. By such acts of omission and commission he has rendered himself liable to penalty for mis-declaration of imported goods under section 112(a) and 112(b) of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section(s) 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.7 ROLE OF SHRI AMIT THAKKAR, SENIOR MANAGER, M/S. TATA INTERNATIONAL LTD (AGRI DIVISION):

12.7.1 Shri Amit Thakkar, Senior Manager, M/s. TIL (Agri Division) was aware of the fact that "RBD" and "PFAD" were loaded at Kuala Tanjung Port, Indonesia and CPO was loaded in DUMAI port and Phuket Port, Thailand. He was also aware that after blending, the original BLs were switched and were replaced by manipulated BLs, showing entire cargo as CPO. Despite the facts that he knew that the goods imported were not CPO, but an admixture of CPO, RBD and PFAD, BL and other documents, showing import of CPO were submitted before the Customs Authority. He admitted that post blending of the goods on board, the original Bills of Lading were switched to Global Bills of Lading, showing entire quantity as CPO.

12.7.2 Thus, Shri Amit Thakkar played active role in import of admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO, classifying under CTH 15111000 instead of appropriate CTH 15119090 with intent to evade the Customs duty. By such acts of omission and commission he has rendered himself liable to penalty for mis-declaration of imported goods under section 112 (a) and 112(b) of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.8 ROLE OF SHRI SHRIKANT SUBBARAYAN, HEAD OF AGRI (BUSINESS) DIVISION, M/S. TIL (AGRI DIVISION):

12.8.1 Shri Shrikant Subbarayan had given approval for finalizing the deal in providing Trade Facilitation to M/s. GIPL/GVPL. He approved the final contract between M/s. TIL and M/s. GVPL to facilitate the latter in import of goods by way of mis-declaration and mis-classification of goods. He was aware of the purchase of CPO, RBD and PFAD in Indonesia, blending of all the three cargo onboard, preparation of manipulated documents. He was also aware that at the time of import the W.H. Bills of Entry were filed mis-declaring the goods as CPO, by classifying the same under CTH 15111000, though he knew that the goods imported is admixture of CPO, RBD and PFAD, which merits classification under CTH 15119090 (non-seized and cleared), with an intent to earn commission and evade the Customs duty. By such acts of omission and commission he has rendered himself liable to penalty under section 112 (a) and 112(b) of the Customs Act, 1962. He had knowingly and intentionally caused to be made, signed or used documents relating to import of goods by mis-

declaring it as CPO, which he knew or had reason to believe were false and incorrect in material particulars. Hence, the said act on his part rendered him liable for penalty under Section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.9 ROLE OF SHRI AMIT AGARWAL, ASSTT. VICE PRESIDENT, M/S. GLENTECH INDUSTRIES PRIVATE LIMITED & M/S. GLENTECH VENTURE PTE LTD., SINGAPORE:

12.9.1 He was actively involved in purchase of imported cargo imported in the name of M/s. TIL, from overseas suppliers. Being Authorized Signatory of M/s. GIPL, he was instrumental in entering into the agreement for commodity supply and service agreement dated 09.03.2021 between M/s. GIPL & M/s. TIL. He was aware of the fact that CPO, RBD and PFAD were purchased from the overseas suppliers in Indonesia. He was also aware that the above goods were blended on board vessel. Being authorised signatory, he concerned himself in signing of charter party agreement with M/s Telcom International PTE Ltd and M/s. Oka Tankers PTE Ltd. As per the agreement, CPO was to be loaded from Dumai port and RBD and PFAD were to be loaded from Kuala Tanjung port. After loading the above goods, all the goods were blended on board. After blending, manipulated documents, switch BL was prepared, showing cargo as CPO, though it was an admixture of CPO, RBD and PFAD.

12.9.2 Thus, he was actively involved in the acts of omission and commission to assist the importer to import goods by mis-declaring the same as CPO, by classifying the same under CTH 15111000, though the goods imported was admixture of CPO, RBD and PFAD, which merits classification under CTH 15119090, with an intent to evade the Customs duty. The above act on his part rendered the goods liable for confiscation and rendered himself liable to penalty under section 112(a), 112(b), 114AA and 117 of the Customs Act, 1962.

12.10 ROLE OF M/s. MANISH OVERSEAS AND ITS DIRECTORS.

12.10.1 M/s Manish Overseas had purchased the **248 MTs** of said blended goods viz. admixture of CPO, RBD Palmolein, PFAD which were originally imported by M/s TIL by the way of mis-declaration and mis-classifying as CPO under CTH 15111000 in the W.H. B.E.s filed before Kandla Customs with intent to evade the appropriate duties of Customs. M/s. TIL had suppressed this information from Department while filing W.H.B.Es. Also, by entering into charter agreement as financial charterer they were aware that the blending on board vessel has to be undertaken in order to make it marketable in domestic market.

12.10.2 Further, M/s. Manish Overseas cleared a portion of such imported goods having quantity of 248MTs of goods having actual assessable value of Rs. 2,29,90,443/- (Rupees Two Crores Twenty Nine Lakhs Ninety Thousand Four Hundred and Forty Three only) by way of mis-declaring the same as 'CPO' in the Ex-Bond Bills of Entry filed by them and thus evaded Customs Duty amounting to **Rs.26,99,433/-**[Rupees Twenty Six Lakhs Ninety Nine Thousand Four Hundred and thirty three Only]under the Bills of Entries as per **Annexure -C.**

12.10.3 M/s Manish Overseas being a buyer has the obligation to verify the source/antecedent of their supply. Thus, onus was on the M/s Manish Overseas to perform due diligence before making purchase and subsequent clearance of goods from Warehouse by filing Ex-Bond BoE. Thus, in view of the omissions mentioned herein above, the differential duty of **Rs.26,99,433/-** [Rupees Twenty Six Lakhs Ninety Nine Thousand Four Hundred and thirty three Only) has been short paid by them on account of suppression, mis-declaration and misclassification of goods in the respective Ex- Bond Bills of Entry and is due to be recovered from them. The acts of omission on the part of M/s Manish Overseas rendered the imported goods (non-seized – cleared in past) liable for confiscation under Section 111(d), 111(f), 111(l) and 111(m) of the Customs Act, 1962 and rendered themselves liable to penalty under Section 112(a), 112(b), 114A, 114AA and 117 of the Customs Act, 1962.

12.10.4 Due to non-submission of documents by M/s Manish Overseas as sought by this office vide email dated 10.04.2024, 22.04.2024 and 29.04.2024, the role of Mr. Sudesh Kumar Garg, Proprietor of M/s Manish Overseas cannot be ascertained as to whether they were directly or indirectly involved in the clearance of imported goods having quantity of 490 MTs by way of mis-declaring the same as 'CPO' in the Ex-Bond Bills of Entry filed by M/s Manish Overseas. The above act on their part rendered themselves liable to penalty under section 112(a), 112(b), 114AA, 114A and 117 of the Customs Act, 1962.

13. LIABILITY TO CONFISCATION OF THE IMPORTED GOODS, WHICH WERE NOT SEIZED AND CLEARED:

13.1. Further, in view of the above, it appears that M/s. Tata International Ltd wilfully mis-declared, mis-stated and suppressed the facts regarding description and classification of the impugned goods at the time of filing W.H. Bills of Entry and which were subsequently cleared by various ex-bond filers vide various Bills of Entry (as detailed in **Annexure-B**) and had claimed lower rates of Customs duties as discussed herein above. Due to this deliberate act of mis-classification and mis-declaration in the import of entire quantity of 40521.39 MT vide vessels MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106 and MT FMT EFES V.202111 on the part of M/s. TIL and lead to short payment of Customs duties by various Ex-bond filers on goods non-seized and already cleared by them. Further, by this deliberate act of mis-declaration and mis-classification appears to be with intent to evade Customs duty. Therefore, it appears that the liability to pay the dues arise on the part of actual beneficial owners, i.e. importers of such goods who cleared these goods by way of filing Ex-Bond Bills of Entry for home consumption.

13.2. It further appears that since the duty on the goods imported by M/s Manish Overseas was short levied on account of mis-declaration and misclassification, which is liable to be demanded and recovered under the provisions of Section 28(4) of the Customs Act, 1962 and clearance of **248 MTs** (non-seized- cleared in past) of the said goods by M/s Manish Overseas also appears to be liable for confiscation. Accordingly, M/s Manish Overseas also appears liable for imposition of penalty under section 112(a) & 112(b), 114A, 114AA and 117 of the Customs Act, 1962.

14. CALCULATION OF DIFFERENTIAL DUTY RECOVERABLE:

14.1. M/s. TIL and M/s. GIPL, in connivance with each other devised a strategic plan to import admixture of CPO, RBD and PFAD, by mis-declaring the same as CPO. They purchased CPO, RBD and PFAD in Indonesia/Thailand from different suppliers. They entered into Charter Agreement for transporting the goods from Indonesia and Thailand to India with M/s. OKA Tankers PTE Ltd. through vessel 'MT Hong Hai6 V.2106' and M/s. Telcom International PTE Ltd, through vessels 'MT FMT Gumuldur V.202109' and 'MT FMT EFES V.202111' having blending facility and switching of Bills of Lading clause in the agreements. The details of the goods loaded at different ports and imported vide different vessels and after blending, the goods described in the bill of entry are as per below mentioned table-

Sr. No.	VESSEL NAME	COMMO DITY loaded at load Port	QTY (MTs)	LOAD PORT	Bill of Lading no.	Ware House Bill of Entry
1	FMT GUMULDUR Voy.202109	CPO	3499.71	DUMAI, INDONESIA	DMI/DEE/02 and DMI/DEE/03 dated 12.08.2021	5302477, 5302489, 5302500, 5302513, 5302519 & 5302523 ; all dated 03.09.2021
		RBD PALM OLEIN	8400.300	KUALA TANJUBG, INDONESIA	KTG/DEE/01 dated 17.08.2021	
		PFAD	200	KUALA TANJUBG, INDONESIA	KTG/DEE/02 dated 16.08.2021	
		Total	12100.01			
2	MT HONG HAI6 V.2106	RBD PALM OLEIN	6513.520	KUALA TANJUBG, INDONESIA	KTG/DEE/01 dated 30.09.2021	5916265, 5916285, 5916291 & 5916292 all dated 20.10.2021
		CPO	8948.550	Phuket, Thailand	HH6V2106PHU-02 , HH6V2106PHU-02 dated 06.10.2021	
		Total	15462.07			
3	MT FMT EFES VOY. 202111	RBD PALM OLEIN	5086.015	KAULA TANJUNG, INDONESIA	KTP/DEE/01 dated 26.10.2021	6212683 & 6212824 ; both dated 11.11.2021
		CPO	7873.290	PHUKET PORT, THAILAND	KTP/DEE/02 and PHP/DEE/03 dated 31.10.2021	
		Total	12959.31			

In view of above, total 40521.398 MT of admixture of CPO, RBD and PFAD were imported through the above mentioned 03 vessels viz., MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 and mis-declared the same as 'CPO' before Customs Authorities at Kandla Port in Warehouse Bills of Entry (Annexure-A).

14.2. The documentary as well as oral evidences, as discussed in brief in foregoing paras conclusively establish that though M/s. TIL had imported admixture of CPO, RBD and PFAD and while filing warehouse bill of entry at the Kandla port, M/s TIL in the import documents mis-declared the entire quantity of 40521.39 MT cargo as CPO brought into the country vide vessels MT FMT Gumuldur V.202109, MT Hong Hai6 V.2106, MT FMT EFES V202111 and mis-classified the same under CTH 15111000. It is safe to conclude that the same was done by suppressing the facts that the goods imported were actually admixture of CPO, RBD and PFAD, CPO and RBD respectively which merits classification under CTH 15119090. The above act on the part of M/s. TIL subsequently resulted in short payment of customs duties to the tune of

Rs.26,99,433/- at the time of clearance of such imported goods from warehouse by M/s Manish Overseas and thus, defrauding the government exchequer.

14.3. CBIC vide following notification have notified the tariff rate of items vide various non- tariff notification of Customs. The notifications applicable on the date of presentation of Bills of Entry for Home consumption by M/s Manish Overseas are:- Notification No. 81/2021 -Customs (N.T) dated 14-10-2021, The tariff rate (USD per metric Ton) are notified therein, and mentioned as below:-

Notification No.	Sr No.	Chapter/ heading/ sub-heading/ tariff item	Description of Goods	Tariff rate (US\$ per metric Ton)
81/2021 - Customs (N.T) dated 14-10-2021	6 of Table - I	15119090	Others - Palmolein	1223

14.4. Further, M/s. Manish Overseas had filed the self- assessed Ex-Bond BoE for Home consumption for clearance of goods having quantity equivalent to **248 MTs** imported vide vessel "MT Hong Hai 6 V. 2106" as discussed in **Annexure-C**. The above act on the part of importer resulted into short payment of Customs duties which appears to be payable under CTH 15119090 as per the below mentioned Customs Tariff notifications:-

DUTY STRUCTURE ON ADMIXTURE OF CPO, RBD PALMOLEIN & PFAD UNDER CTH 15119090 OVER DIFFERENT PERIOD OF TIME

Effective Date	BCD (%)	AIDC (%)	SWS (@10% of all duties) (%)	IGS T (%)
30.06.2021 to 10.09.2021	37.5% [BCD @37.5% as per Ntn No. 34/2021 – Cus. dated 29.06.2021]	NIL	3.75%	5%
11.09.2021 to 13.10.2021	32.50% [BCD @ 32.5%, amended vide Ntn No. 42/2021- Cus. dated 11.09.2021]	NIL	3.25%	5%
14.10.2021 to 20.12.2021	17.50% [as amended vide Ntn No. 48/2021- Cus. dated 11.09.2021]	NIL	1.75%	5%

Further, the duty paid by M/s. Manish Overseas vis-à-vis duty actually payable by M/s. Manish Overseas is calculated as per **Annexure -C** to this show cause.

14.5 The total differential duty to be paid by M/s. Manish Overseas on the goods imported by way of mis-declaration and misclassification of the goods as CPO under CTH 15111000 amounts to **26,99,433/-** [Rupees Twenty Six Lakhs Ninety Nine Thousand Four Hundred and thirty three Only]in respect of goods already cleared by them having assessable value, arrived as per the aforementioned tariff notification equivalent to 2,29,90,443/- (Rupees Two Crores Twenty Nine Lakhs Ninety Thousand Four Hundred and Forty Three only). The differential duty is required to be recovered from them by invoking the provisions of Section 28 of the Customs Act, 1962 along with interest under Section 28AA.

15. SHOW CAUSE:

15.1. Now therefore, **M/s. Manish Overseas. (IEC-AFMPG6403Q), having regd. office at 28/1/1926, RAMA BLOCK,,BHOLA NATHNAGAR, SHAHDRA, DELHI – 110032** are hereby called upon to show cause in writing to the Commissioner of Customs, Kandla as to why: -

- (i) The declared value (**i.e. Rs. 2,25,84,641/-**) of the **248 MTs** of imported goods (non-seized and cleared) imported vide vessel "MT HONG HAI6 V.2106" should not be rejected on account of mis-declaration and mis-classification of goods and the total assessable value of **Rs. 2,29,90,443/-** should not be taken as assessable for calculation of customs duty as detailed in **Annexure - C** and as per the relevant Customs Tariff notifications as discussed in foregoing paras;
- (ii) The declared classification of the subject goods, i.e. **248MTs** of imported cargo vide vessels "MT HONG HAI6 V.2106" under CTH 15111000 in the Ex- Bond Bills of Entry as detailed in **Annexure-C** should not be rejected and re-classified under CTH 15119090 of the Customs Tariff Heading of the First Schedule to the Customs Tariff Act, 1975 and why the subject Ex- Bond Bills of Entry should not be reassessed accordingly;
- (iii) The total imported goods(non-seized and cleared in the past) by way of mis-declaration and mis-classification as discussed in above paragraphs should not be held liable for confiscation under Section 111 of the Customs Act, 1962;
- (iv) The Customs Duty **Rs. 26,99,433/-**[Rupees Twenty Six Lakhs Ninety Nine Thousand Four Hundred and thirty three Only]which is short paid on account of misclassification and mis-declaration in various Ex- Bond Bills of Entry for Home Consumption (non-seized and cleared) should not be recovered from them under the provisions of Section 28(4) of the Customs Act, 1962, along with the applicable interest thereon under Section 28AA, *ibid*;
- (v) Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b) and 114A, 114AA and 117 of the Customs Act, 1962 for the goods mentioned at (ii) above;

15.2 Now therefore, **M/s. Tata International Limited, Office No. 11, Ground Floor, Plot No. 40, Sector 8, Gandhidham, Kachchh-370201 having IEC 388024291** are hereby called upon to show cause in writing to the Commissioner of Customs, Kandla so as to why:-

- (i) Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b), 114AA and 117 of the Customs Act, 1962 for such act of mis-classification and mis-declaration of imported goods in the warehouse Bills of Entry on their part which subsequently led to short payment of duty by M/s. MANISH OVERSEAS as discussed in above para.

15.3. Now therefore, **M/s. Glentech International Private Limited, having office at 508, 5th Floor, Wegmans Business Park, Plot No. 3, Sector-Knowledge Park-III, Surajpur Kasna Main Road, Greater Noida,**

Gautam Budh Nagar-201308 (UP) are hereby called upon to show cause in writing to the Commissioner of Customs, Kandla so as to why: -

- (i) Penalty should not be imposed upon them under the provisions of Section 112(a) & 112(b), 114AA and 117 of the Customs Act, 1962 for such act of connivance with M/s. TIL for getting such buyers of goods for M/s TIL which subsequently led to short payment of duty.

15.4. Now therefore, **M/s. OKA Tankers PTE Ltd. having their Regd Office at 77 HIGH STREET, #08-10, HIGH STREET PLAZA, SINGAPORE (179433)**, are hereby called upon to show cause in writing to the Commissioner of Customs, Kandla in view of them being in knowledge of wrongful act of omission or commission, knowingly abetted or instrumental/facilitator in the entire scheme of mis-declaration with an intent of falsity and defraud the government exchequer it is proposed that: -

- (i) The vessel MT Hong Hai6 (non-seized- cleared in past), used for transporting the said goods should not be held liable for confiscation under Section 115 of the Customs Act, 1962;
- (ii) Penalty should not be imposed upon them under the provisions of Section 117 of the Customs Act, 1962 for the reason mentioned at (i) above;

16. Now, therefore, the following persons are hereby called upon to show cause in writing to the Commissioner of Customs, Kandla as why personal penalty under Section 112(a) & 112(b), Section 117 and Section 114AA of the Customs Act, 1962 should not be imposed on them being in knowledge of wrongful act of omission or commission, having knowingly abetted or been instrumental/facilitator in the entire scheme of mis-declaration with an intent of suppression and falsity and to defraud the government exchequer: -

- (1) Shri Sidhant Agarwal, Director of M/s. GIPL & M/s. GVPL
- (2) Shri Sudhanshu Agarwal, Director of M/s. GIPL & M/s. GVPL
- (3) Shri Amit Agarwal, Assistant Vice President of M/s. GIPL & M/s. GVPL
- (4) Shri Shrikant Subbarayan, Head Agri Business Division, M/s. Tata International Ltd.
- (5) Shri Amit Thakkar, Senior Manager M/s. Tata International Ltd.
- (6) Capt. Liu Youyi, Master of Vessel MT Hong Hai 6 V.2106.

17. Now, therefore, Mr. Sudesh Kumar Garg, Proprietor of M/s Manish Overseas is hereby called upon to show cause in writing to the Commissioner of Customs, Kandla as why penalty under Section 112(a) & 112(b), Section 117, Section 114A and Section 114AA of the Customs Act, 1962 should not be imposed upon them.

18. All the above Noticees are further required to state specifically in their written reply as to whether they wish to be heard in person before the case is adjudicated. If no specific mention is made about this in their written

submission, it shall be presumed that they do not wish to be heard in person. They should produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defence.

19. They are further required to note that their reply should reach within 30(thirty) days or within such extended period as may be allowed by the adjudicating authority. If no cause is shown against the action proposed above within 30 days from the receipt of this SCN or if they do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

20. The documents relied upon to this Show Cause Notice are as listed at Annexure – 'R' are attached with this Show Cause Notice.

(Nitin Saini)
Commissioner of Customs
Custom House, Kandla

F. No.: GEN/ADJ/COMM/52/2025-Adjn-O/o Commr-Cus-Kandla

To (noticee): -

- (1) M/s. Manish Overseas. (IEC-AFMPG6403Q), having regd. office at 28/1/1926, Rama Block, Bhola Nathnagar, Shahdra, Delhi – 110032. **[E-mail:- modelhi12@gmail.com]**
- (2) M/s. Tata International Limited, Office No. 11, Ground Floor, Plot No. 40, Sector 8, Gandhidham, Kachchh-370201 having IEC 388024291. **[E-mail:- til.post@tatainternational.com]**
- (3) M/s. Glentech Industries Private Limited, 508, 5th Floor, Wegmans Business Park, Plot No. 3, Sector-Knowledge Park-III, Surajpur Kasna Main Road, Greater Noida, Gautam Budh Nagar-201308 (UP) having IEC AAICG1071A **[E-mail: marketing@glentech.co]**
- (4) M/s. Oka Tankers PTE Ltd., 77 HIGH STREET, #08-10, HIGH STREET PLAZA, SINGAPORE (179433)
- (5) Shri Sidhant Agarwal, Director of M/s. GIPL & M/s. GVPL **[E-mail:- sidhant@glentech.co]**
- (6) Shri Sudhanshu Agarwal, Director of M/s. GIPL & M/s. **GVPL [E-mail:- sudhanshuagarwal90@gmail.com]**
- (7) Shri Amit Agarwal, Assistant Vice President of M/s. M/s. GIPL & M/s. GVPL **[E-mail:- operations@glentech.co]**
- (8) Shri Shrikant Subbarayan, Head Agri Business Division, M/s. Tata International Limited. **[E-mail:- shrikant.subbrayan@tatainternational.com]**
- (9) Shri Amit Thakkar, Senior Manager M/s. Tata International Limited **[E-mail:- amit.thakkar@tatainternational.com]**

- (10) Shri Sudesh Kumar Garg, Proprietor of M/s Manish Overseas, having regd. office at 28/1/1926, Rama Block, Bhola Nathnagar, Shahdra, Delhi – 110032. [E-mail:- modelhi12@gmail.com]
- (11) Capt. Mr. Liu Youyi, Master of Vessel MT. HONG HAI6V.2106'

Copy to: -

- 1) The Additional Director General, Directorate of Revenue Intelligence, Unit No. 15 Magnet Corporate Park Near Sola Flyover, S.G. Highway, Thaltej, Ahmedabad -380054 for information.
- 2) Superintendent EDI, C H Kandla to upload the same on the official website
- 3) Guard File.

Annexure-R (list of RUDs) to the SCN issued to M/s. Manish Overseas (IEC-AFMPG6403Q)

LIST OF RELIED UPON DOCUMENTS	
RUD No.	RUD
1	Panchnama dated 02/03.01.2022 drawn i.r.o .rummaging of the vessel “MT-Distya Pushti”
2	Panchnama dated 03/04.01.2022 for drawal of samples from the vessel 'MT Distya Pushti'
3	Panchnama dated 02.01.2022 drawn at the residence premises of Shri Sudhanshu Agarwal situated at House No. 801, Earth Court-1, Jaypee Greens, Greater Noida, Gautam Budh Nagar - 201308 (UP) and office premises of M/s. Glentech Industries Pvt. Ltd., situated at No. 508, 5th Floor, Wegmans Business Park, Plot No. 3, Sector-Knoweldge Park-III, Surajpur Kasna Main Road, Greater Noida, Gautam Budh Nagar-201308 (UP). Documents as per panchnama resumed - File 1 - 8
4	Panchnama dated 03.01.2022 drawn at the office premises of M/s. Midas Tankers Pvt. Ltd & M/s. Phelix Shipping Ventures Pvt. Ltd., both situated at 617, the Great Eastern Galleria, Nerul Sector 4, Navi Mumbai 400706.
5	CRCL Test Reports RCL/2242 to RCL/2260 submitted by the Chemical Examiner i.r.o. import vide vessel MT Distya Pushti
6	Test report of the sample “Slop P”
7	Test report of the sample “7P”
8	Test report of the sample “7S/S-1”
9	Statement of Shri Bhaskar, Master of the vessel dated 02/03.01.2022 and 03/04.01.2022 along with documents produced by him.
10	Set of documents produced during statement of Shri Sidhant Agarwal Director of M/s. Glentech Industries Private Limited dated 29.01.2022
11	Statement of Shri Amit Agarwal, Asstt. Vice President M/s. Glentech Industries Private Limited & M/s. Glentech Venture PTE Ltd., Singapore recorded on 05.01.2022
12	Statement of Shri Sachin Deshpande, Executive of M/s Tata International Limited was recorded on 06.01.2022 under Section 108 of the Indian Customs Act, 1962
13	Statement of Shri Sachin Deshpande, Executive of M/s Tata International Limited was recorded under Section 108 of the Indian Customs Act, 1962 on 07.01.2022
14	Statement of Shri Amit Thakkar was recorded on 07.01.2022 under Section 108 of the Customs Act
15	Statement of Shri Shrikant Subbarayan, Head of Agri Business Division of M/s. Tata International Limited was recorded under Section 108 of the Customs Act, 1962 on 08.01.2022
16	Statement of Shri Sidhant Agarwal, Director of M/s. Glentech Industries Private Limited dated 27.01.2022

17	Statement of Shri Sidhant Agarwal Director of M/s. Glentech Industries Private Limited dated 28.01.2022
18	Statement of Shri Sudhanshu Agrawal, Ex-CEO of M/s. Glentech Industries Private Limited dated 27.01.2022
19	Statement of Shri Sudhanshu Agrawal, representative and founder of M/s. Glentech Ventures Pte Limited dated 28.01.2022
20	Statement of Shri Sudhanshu Agrawal, ex-CEO of M/s. Glentech Industries Private Limited dated 29.01.2022
21	Statement of Shri Shrikant Subbarayan, Head – Minerals & Agri Trading Business, M/s. Tata International Ltd., Mumbai dated on 20.05.2022
22	Certified Annexures 1-12 received from Customs House, Kandla
23	File i.r.o. documents pertaining to import vide vessel MT HongHai6 V.2106 produced during the statement of Shri Sidhant Agarwal