आयुक्त, सीमा शुल्क का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS
न्यू कस्टम हाउस, बालाजी मंदिर के पास, न्यू कांडला-370210
NEW CUSTOMS HOUSE, NEAR BALAJI TEMPLE, NEW KANDLA-370210
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DIN - 20261171ML000013B41A **Date: 06-11-2026**

SHOW CAUSE NOTICE

(Under Section 124 of the Customs Act, 1962)

1. INTELLIGENCE AND DETAILS OF EXPORT

1.1 Whereas**,** Intelligence was gathered by the Directorate of Revenue Intelligence, Sub-Regional Unit, Vapi, that M/s M.P. Traders (IEC: ASSPK3356R; GSTIN: 09ASSPK3356R2ZN), having its declared place of business at Ground Floor, 1241, Pakbada, Deegarpur Road, Moradabad, Uttar Pradesh–244001, had filed Shipping Bills for export of tobacco products and was suspected of indulging in over-valuation of export consignments and mis-declaring sub-standard, spurious, or low value tobacco products as goods of substantially higher value.

1.2 From the data analysis, it was observed that ten Shipping Bills, all dated 08.02.2026, had been filed at Kandla Special Economic Zone (INKDL6) for export declaring M/s M.P. Traders as exporter, for the goods under CTI 24039930 declared as ***"Scented Chewing Tobacco"*** at a unit price of 31 USD per kilogram, equivalent to approximately Rs. 2,780/- per kilogram. It was observed that, in all the aforesaid Shipping Bills, M/s Shriji Overseas ***(hereinafter referred to as "Shriji" for the sake of brevity)*** is reflected as the SEZ Unit under the "SEZ Unit Details" field, and the said Shipping Bills were filed using the SEZ Online portal User ID AKfpj4349cpsu0 of M/s Shriji Overseas. The goods covered under these Shipping Bills had been stuffed and containerized in two containers bearing Container Nos. CBHU4164344 and CBHU4193168 and these export consignments were yet to be exported. The details of the aforesaid ten Shipping Bills, having M/s M.P. Traders (IEC: ASSPK3356R) as the exporter and goods declared under CTH 2403 as "Scented Chewing Tobacco", filed for export through Kandla SEZ (INKDL6), are tabulated below:

Table-1: Details as per the impugned live Shipping Bills filed with M/s M.P. Traders as exporter (RUD-01)

Sr.	S/B No.	Date	Qty (Kg)	Declared FOB (Rs.)
1.	9483371	08.02.2026	1,200	33,34,980
2.	9483533	08.02.2026	1,200	33,34,980
3.	9483537	08.02.2026	1,600	44,46,640
4.	9483538	08.02.2026	1,600	44,46,640
5.	9483539	08.02.2026	1,600	44,46,640
6.	9483663	08.02.2026	1,600	44,46,640
7.	9483664	08.02.2026	1,600	44,46,640
8.	9483665	08.02.2026	1,200	33,34,980
9.	9483667	08.02.2026	1,600	44,46,640
10.	9483677	08.02.2026	1,200	33,34,980
Total			**14,400**	**4,00,19,760**

1.3 It was found that the above-mentioned export consignments were being exported from INKDL6 that is Kandla SEZ and shipped through Mundra Port. The investigation was therefore initiated by way of putting the live export consignments meant for export on hold and by taking up the same for examination.

2. EXAMINATION OF GOODS

2.1 Prior to the examination of the said goods on 12.02.2026, DRI had sent an e-mail to M/s M.P. Traders at its e-mail ID tradersmp25@gmail.com, informing that the examination of the export goods covered under the Shipping Bills having M/s M.P. Traders shown as exporter and stuffed in containers bearing Nos. CBHU4164344 and CBHU4193168, was scheduled to be conducted on that day. The firm was accordingly requested to ensure the presence of its Proprietor or an authorized representative to remain present during the examination proceedings. **(RUD-02)**.

2.2 M/s M.P. Traders, responded on 12.02.2026 from tradersmp25@gmail.com to the said email, communicating that the Shipping Bills referred to in the e-mail had not been filed by them and had no idea regarding any such filling of Shipping Bills by M/s M.P. Traders as exporter. M/s M.P. Traders further replied that they had not submitted any Shipping Bill for clearance, and that it had made DTA supplies to M/s Shriji Overseas, Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham, Kachchh, Gujarat-370230, in the months of October 2025 and November 2025 under various Bills of supply **(RUD-03)**.

2.3 The goods placed in the containers bearing Nos. CBHU4164344 and CBHU4193168, covered under the Shipping Bills filed with M/s M.P. Traders as exporter, lying at the Central Warehousing Corporation Container Freight Station, Mundra, Kutch, Gujarat-370421 ***(hereinafter referred to as "CWC CFS, Mundra" for the sake of brevity),*** were taken up for examination under Panchnama dated 12.02.2026 **(RUD-04).** During the panchnama, Shri Vivek Dattatraya Raut, Manager (General), CWC CFS, Mundra and Shri Satish Kumar Jangid, the authorized representative of M/s Shriji Overseas (IEC: AKFPJ4349C) were present. On explaining the purpose of examination, Shri Satish Kumar Jangid produced the ten Shipping Bills all dated 08.02.2026 pertaining to M/s M.P. Traders set out in **Table-1** hereinabove **(RUD-05)**.

2.4 The examination was initiated with cutting of the warehouse seal of both the containers in the presence of the panchas and the authorized persons. On opening the container bearing No. CBHU4164344, white HDPE woven plastic bags were found, placed in almost half portion of the container, while the remaining half portion of the container was filled with brown corrugated boxes/cartons. It was thereafter found that the goods contained in the said container were having two distinct types of packaging. Firstly, the goods were packed in white HDPE woven plastic bags, the total number of such bags being 240 (Two Hundred Forty), whereupon the details of the manufacturer, the description of goods, the manufacturing date, the batch number, the expiry date and other labelling related information were not mentioned. In the presence of the panchas, the officers carried out random weighment of few of the said white HDPE woven plastic bags, and it was noticed that the gross weight of each such bag was around 20 Kg. Secondly, the rest of the goods were found packed in brown corrugated boxes/cartons having no details of the manufacturer, description

of goods, manufacturing date, batch number, expiry date or other labelling related information thereon; upon the said boxes being opened it was found that each brown corrugated box/carton contained 12 sealed plastic pouches, transparent from one side and silver coloured from the other, the total number of such brown corrugated boxes/cartons were found to be 400 (Four Hundred). In the presence of the panchas, the officers carried out random weighment of a few of the said packed brown boxes, and it was noticed that the gross weight of each such box was around 6.5 Kg.

2.5 The individual plastic pouches found in the brown boxes de-stuffed from container bearing No. CBHU4164344 bore printed labels containing the following particulars:

"Tobacco Chewing Causes Painful Death"
Customer Care No.: 1800112356
Leafy Luxe
For complaints, contact Customer Care Officer: 24x7
Email: grievance.leafylux@gmail.com
Mobile: +91-7027041765
"Premium Chewing Tobacco"
"Only for Export"
Net Weight: 500 g per unit
"Made in India"
"Not for sale to minors"

2.6 Thereafter, the second container bearing No. CBHU4193168 was opened, and upon opening, white HDPE woven plastic bags were visible. After de-stuffing of about half portion of the container, it was noticed that the remaining portion was filled with brown corrugated boxes.

2.7 In the presence of the panchas, the counting of the de-stuffed goods were carried out, and it was found that the total number of white HDPE bags was 240 (Two Hundred and Forty), that the details of the manufacturer, the description of goods, the manufacturing date, the batch number, the expiry date and other labelling related information were not mentioned on any of the packaging. Further, the goods that were found packed in brown corrugated

boxes/cartons also did not bear any details of the manufacturer, description of goods, manufacturing date, batch number, expiry date or other labelling related information thereon. In the presence of the panchas the brown corrugated boxes/cartons were also counted and were found to be 400 (Four Hundred) in number.

2.8 In the presence of the panchas, the brown boxes were randomly cut open, and some of the said boxes were found to be packed with 12 plastic sealed pouches, transparent from one side and silver coloured from the other, mentioning the following particulars:

"Tobacco Chewing Causes Painful Death"
Customer Care No.: 1800112356
Leafy Luxe
For complaints, contact Customer Care Officer: 24x7
Email: grievance.leafylux@gmail.com
Mobile: +91-7027041765
"Premium Chewing Tobacco"
"Only for Export"
Net Weight: 500 g per unit
"Made in India"
"Not for sale to minors"

2.9 The other brown coloured cardboard boxes were also found to be packed with 12 plastic sealed pouches, transparent from one side and silver coloured from the other; but with different details on the label pasted on the said pouches were, as below:

WARNING
Urdu text below the warning reading which translates as "This product is not a safe substitute for cigarettes"
"KALSI PREMIUM CHEWING TOBACCO"
"ONLY FOR EXPORT"
"Weight: 500 g Per Unit"
"This Product Falls Under COTPA Act, 2003"

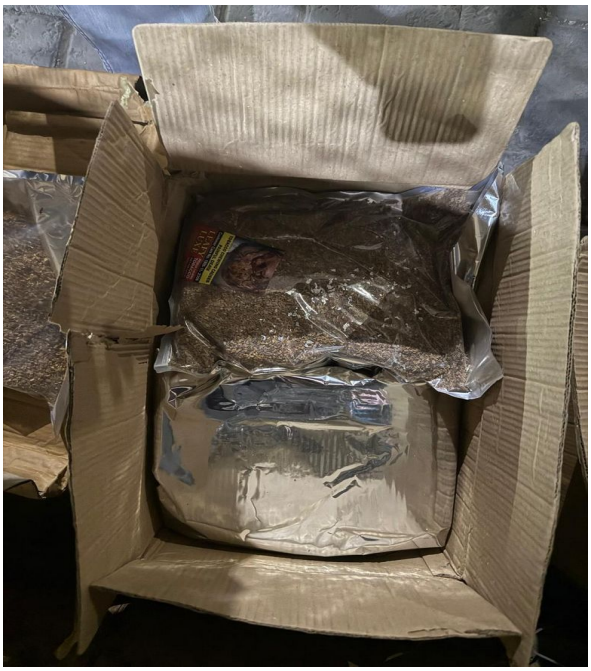
2.10 Representative photographs of the two kinds of packaging so found are reproduced below:



Picture 1 - White HDPE bags



Picture 2 - Brown Cardboard boxes



Picture 3- Brown Cardboard box filed with plastic sealed pouches



Picture 4- Label on the plastic sealed pouch inside the brown cardboard box



Picture 5- second type of Pouch found in the packages destuffed from container CBHU4193168

2.11 On segregation and counting, the goods in each of the two containers were found to be as under:

Table-2: Goods found on examination at Mundra Port (2 containers):

Container No.	Packaging	No. of packages	Approx. gross weight per package	Contents
CBHU4164344	White HDPE woven plastic bags	240	20 Kg	Chopped brownish leaves / bark-like material, loose
	Brown corrugated cartons	400	6.5 Kg	12 plastic sealed pouches per carton, transparent on one side and silver coloured on the other
	White HDPE woven plastic bags	240	20 Kg	Chopped brownish leaves / bark-like material, loose

Container No.	Packaging	No. of packages	Approx. gross weight per package	Contents
CBHU4193168	Brown corrugated cartons	400	6.5 Kg	12 plastic sealed pouches per carton, transparent on one side and silver coloured on the other

2.12 On being called by the officers, at around 19:45 hours, Shri Ajayrajsinh B. Jhala, Customs-empanelled Chartered Engineer, joined the panchnama proceedings and was shown the declared description of the goods and the de-stuffed cargo, which was then physically examined by him. Shri Ajayrajsinh B. Jhala informed the officers that the contents of the pouches and of the woven HDPE bags appeared to be filled with saw-dust, soft pieces of wood or leaves, and expressed his apprehension as to the authenticity of the declared description of the product as ***"Scented chewing Tobacco"***.

2.13 On being asked in the presence of the panchas with respect to the Tobacco Board registration certificate required in relation to sale/distribution/marketing/export of tobacco products, Shri Satish Kumar Jangid, authorised representative of M/s Shriji Overseas, stated that he was not aware of any such document.

2.14 Six representative samples were drawn from each distinct category of packaging for further testing and valuation purposes, which were then placed in separate green-coloured envelopes and sealed with the Lac Seal of DRI, Vapi, paper slips bearing the particulars of the samples being pasted thereon and signed. The samples so drawn were as under:

Table-3: Samples drawn under Panchnama dated 12.02.2026

Sr.	Container No.	Source of sample	Marking
1.	CBHU4164344	Contents of white HDPE woven plastic bags	AS1 to AS6
2.	CBHU416434	Plastic sealed pouches contained in brown	BS1 to BS6

Sr.	Container No.	Source of sample	Marking
	4	corrugated cartons	
3.	CBHU4193168	Contents of white HDPE woven plastic bags	CS1 to CS6
4.	CBHU4193168	Plastic sealed pouches branded "Kalsi" contained in brown corrugated cartons	DS1 to DS6
5.	CBHU4193168	Plastic sealed pouches branded "Leafy Luxe" contained in brown corrugated cartons	ES1 to ES6

One set of each sample was handed over to Shri Satish Kumar Jangid. Further one set of sample was handed over to Shri Ajayrajsinh B. Jhala, Chartered Engineer, for the purpose of valuation.

2.15 As the goods examined were found, prima facie, not to correspond with the description and nature of the goods declared in the respective Shipping Bills, and the values declared therein were suspected to be grossly and exorbitantly inflated, coupled with the fact that M/s M.P. Traders, vide its e-mail dated 12.02.2026, categorically denied having filed the said Shipping Bills or having any knowledge of the export consignments, the circumstances and evidence provided sufficient and reasonable grounds to believe that the said goods were liable to confiscation under Section 113 (i) of the Customs Act, 1962. Accordingly, the goods were detained under the said Panchnama and handed over to Shri Vivek Dattatraya Raut, Manager (General), CWC CFS, Mundra, for safe custody under Supratnama dated 12.02.2026 **(RUD-06)**, with specific directions not to dispose of, remove, part with, or otherwise deal with the said goods without the prior written permission of the competent officer. The empty containers bearing Nos. CBHU4164344 and CBHU4193168 were thereafter released.

3. ATTEMPTED SEARCH AND SEALING OF THE PREMISES OF M/s SHRIJI OVERSEAS UNDER PANCHNAMA DATED 13.02.2026

3.1 On 13.02.2026, the officers attempted to search the premises of M/s Shriji Overseas at Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham-370230. Upon reaching the said

premises, it was observed that the premises had a green and brown coloured sliding gate of about 5.5 feet in height which was locked from inside and within the entrance gate there stood a large warehouse-like building together with open space and several sheds surrounding the main structure, and a board bearing the name of M/s Shriji Overseas, GSTIN 24AKFPJ4349C3ZG, Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham-370230 was affixed on the side of the entrance gate.

3.2 The officers knocked on the gate and called for someone to come to the entrance; however, no person came. After waiting for a considerable time, the officers knocked again and again no one came. As no concerned person of M/s Shriji Overseas was present at the premises, the said premises were sealed with the Lac Seal of the Directorate of Revenue Intelligence, and a notice was pasted directing the concerned person not to tamper with the seal or remove anything from the premises without the permission of DRI, Vapi and directing the owner or representative to contact DRI, Vapi. The Panchnama concluded at 18:00 hours on 13.02.2026 **(RUD-07)**.

3.3 Since the premises of M/s Shriji Overseas is situated in a Special Economic Zone, intimation was given to the Department of Commerce in terms of **Notification No. S.O. 2666(E) dated 05.08.2016.** Accordingly, vide letter F. No. DRI/AZU/SRU/VSU/INV-02/2026 dated 19.02.2026 **(RUD-08)**, addressed to the Joint Secretary (SEZ), Department of Commerce, Ministry of Commerce and Industry, New Delhi, the Department was intimated of the action initiated by the DRI in relation to M/s Shriji Overseas. Copies of the aforesaid letter were sent to the Deputy Commissioner, Customs KASEZ, the Chief Commissioner of Customs, Gujarat Zone, and the Development Commissioner, Kandla Special Economic Zone, Gandhidham, for information and necessary action.

4. SEARCH AT THE PREMISES OF M/s SHRIJI OVERSEAS

4.1 By e-mail dated 19.02.2026 addressed to M/s Shriji Overseas at its registered e-mail "shrijioverseas99@gmail.com" **(RUD-09)**, the said firm was intimated that the officers of the Directorate of Revenue Intelligence had visited its premises on 13.02.2026 and had waited there for a considerable period with a view to conducting the search proceedings. However, as no proprietor or other concerned/authorized person of M/s Shriji Overseas was present at the premises, the search could not be conducted. Accordingly, the premises were sealed with

the seal of the Directorate of Revenue Intelligence. The firm was further requested to ensure the presence of its Proprietor/authorized person at the said premises on 26.02.2026, so as to facilitate the conduct of the search proceedings.

4.2 By reply dated 21.02.2026 **(RUD-10),** M/s Shriji Overseas submitted that on account of urgent and unavoidable health-related issues of his father, the Proprietor **Shri Raj Vardhan Jha** would not be available on the mentioned date and time. However, it was informed that responsible person had been authorized to facilitate the search proceeding who would remain present to assist the officers during the process. It was further informed by **Shri Raj Vardhan Jha** that all records, documents, stock details and information required during the process would be made available.

4.3 Accordingly, on 26.02.2026 the premises of M/s Shriji Overseas at Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham-370230 was searched under Panchnama dated 26.02.2026 **(RUD-11)**. During the panchnama proceedings, Shri Mohammad Akhlak, authorised representative of Shriji, was present at the premises during the proceedings. The Lac Seal of the Directorate affixed on 13.02.2026 was found intact and untampered, and was thereupon cut open in the presence of the panchas.

4.4 On the shutter of the main godown being opened by Shri Mohammad Akhlak, a huge quantity of rolls of different types of fabrics was found stacked inside. On being asked to produce the documents relating to the said goods and to quantify the stock, Shri Mohammad Akhlak stated that he was not aware of the quantity of the said goods and that Shri Raj Vardhan Jha, Proprietor, would be able to furnish the information regarding the stock of various items stored in the premises. Two machines were found lying inside the godown in uninstalled and unoperational condition, and on being asked, Shri Mohammad Akhlak informed that the same were used for cutting tobacco leaves /raw tobacco so as to convert it into the finished product. On being asked about the manufacturing/processing being carried out in the premises related to the finished product i.e “Scented Chewing Tobacco” by M/s Shriji, Shri Mohammad Akhlak could not explain any process being carried out at the premises in relation to such manufacture or processing.

4.5 In the shed-covered area situated on the left side of the godown, the goods were found packed in brown corrugated cartons bearing no particulars whatsoever regarding the

manufacturer, supplier or marketer, description of the goods, date of manufacture, batch/lot number, expiry date, or other prescribed statutory declarations. Upon opening representative cartons, each carton was found to contain three sealed plastic pouches of 2 Kg each, transparent on one side and silver-coloured on the other, containing material which appeared to be chopped brown leaves and bark. The said pouches bore the printed particulars “Tobacco Chewing Causes Painful Death”, “Andalus Premium Chewing Tobacco”, “Only for Export” and “Weight 2 kg per unit”; however, they did not bear any particulars regarding the name and address of the manufacturer, description of the goods, date of manufacture, batch/lot number, expiry date, or other mandatory statutory declarations. When questioned about the nature of the goods, Shri Mohammad Akhlak stated that the goods were chewing tobacco, but expressed his inability to provide any information regarding their source or origin. In addition, rolls of fabric were found stacked along the wall adjoining the said shed-covered area.

4.6 The shed-covered area on the right side of the godown was found empty. At the rear side of the godown, HDPE bags filled with chopped brown leaves were found stored, in respect whereof Shri Mohammad Akhlak likewise stated that the goods were chewing tobacco but expressed his inability to state the origin thereof. Recycled PP granules were also found kept in large FIBC bags at the said place, in respect those also Shri Mohammad Akhlak could not furnish any details.

4.7 The entire office premises was searched systematically but no documents whatsoever relating to the goods found in the premises were recovered.

4.8 On being asked to produce the inward and outward stock registers, purchase and sale invoices, delivery challans, e-way bills, job-work records, production and processing records, packing records, GST returns, Bills of Entry and Shipping Bills filed in respect of the goods stored, and any other statutory or commercial documents maintained in the normal course of business for accounting of the said goods, Shri Mohammad Akhlak expressed his inability to produce the same and informed that no such records were available at the premises.

4.9 For the purpose of ascertaining the quantity of goods of description chewing tobacco found lying in different parts of the premises, the goods were systematically stacked at one place and counted in the presence of the panchas and Shri Mohammad Akhlak. The brown

corrugated cartons were found to number 3,957 (Three Thousand Nine Hundred Fifty-Seven), the combined gross weight of the three pouches contained in each carton being found on random weighment to be approximately 6 Kg per carton. The white HDPE woven plastic bags filled with what appeared to be chopped brownish leaves were found to number 1,166 (One Thousand One Hundred Sixty-Six), the gross weight of each bag being found on random weighment to be approximately 20 Kg.

4.10 Representative samples were drawn at random from the contents of the white HDPE woven plastic bags and from the contents of the plastic sealed pouches contained in the brown corrugated cartons, placed in transparent plastic zip-lock pouches and thereafter in separate green-coloured envelopes sealed with the Lac Seal of DRI, Vapi. The samples were marked as under:

Table-4: Samples drawn under Panchnama dated 26.02.2026

Sr.	**Source of sample**	**Marking**
1.	White HDPE woven plastic bags	YS-1 to YS-5
2.	Brown corrugated cartons	ZS-1 to ZS-5

4.11 The goods described as chewing tobacco found lying inside the premises, packed in white HDPE woven plastic bags and in brown corrugated cartons containing plastic sealed pouches, were detained under the said Panchnama under the reasonable belief that the physical appearance, nature of packing and form of storage of the said goods were found to be similar to the goods detained under Panchnama dated 12.02.2026 drawn at CWC CFS, Mundra in the export consignments filled using the IEC of M/s M.P. Traders and that these goods appeared to be intended for export under mis-declaration and over-valuation, and were therefore liable to confiscation under the Customs Act, 1962. The detained goods were handed over to Shri Mohammad Akhlak, Authorised Representative of M/s Shriji Overseas, for safe custody under Supratnama dated 26.02.2026 **(RUD-12)**.

5. STATEMENTS OF THE CONCERNED PERSONS OF M/s SHRIJI OVERSEAS

5.1 The statement of **Shri Mohammad Akhlak, Authorised Representative of M/s Shriji Overseas**, was recorded under Section 108 of the Customs Act, 1962 on 16.04.2026, wherein he inter alia stated that **(RUD-13)**:

(i) He is working as Supervisor of the warehouse at M/s Shriji Overseas since around October-November 2024. The day-to-day business activities of M/s Shriji Overseas are looked after by its Proprietor, Shri Rajvardhan Shankar Jha.

(ii) He stated that his duties primarily include supervising the unloading of goods from vehicles, the reloading of goods into containers and the warehousing of goods, and that he also supervises the cleaning and handling of goods as required. He stated that he has dealt mainly with fabric and scented chewing tobacco products.

(iii) He stated that scented chewing tobacco is received in two types of packaging, namely plastic pouches of 500 grams or 1 Kg packed in cardboard boxes having a total net weight of approximately 6 Kg, and HDPE bags of approximately 20 Kg and that in the case of cardboard boxes of 6 Kg the goods are received and warehoused at the premises of M/s Shriji Overseas and thereafter loaded into export containers “as such” for export from Mundra Port. He stated in respect of HDPE bags that the bags are opened and, if required, visible impurities such as plastic pieces, rope pieces or paper which may get mixed during packing at the supplier’s end are manually removed, thereafter the scented chewing tobacco is repacked in the same packing material, warehoused and subsequently loaded into export containers.

(iv) On being shown the Panchnama dated 26.02.2026 wherein two machines were found lying in an uninstalled and unoperational condition inside the godown, and being asked whether he had ever seen the said machines in working condition, he informed that he had seen the said machines in working condition once or twice in the year 2024 when he had initially joined, and that as per his understanding the machines were used for sifting of tobacco, that he does not have exact knowledge of their functioning, and that thereafter he has never seen the said machines in operation.

(v) On being asked as to who gives instructions for repacking of goods and preparation of export consignments, he stated that such instructions are given by Shri Rajvardhan Shankar Jha.

(vi) On being asked whether the goods are altered in weight or packing before export, he stated that the packing of the goods remains the same as that in which the goods are received.

(vii) On being asked whether any brand labels or markings are changed or affixed on the goods before export, he stated that as per his knowledge no brand labels or markings are changed or affixed on the goods at the premises of M/s Shriji Overseas.

5.2 Statement dated 27.04.2026 of **Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas,** was recorded under Section 108 of the Customs Act, 1962 on 27.04.2026 **(RUD-14),** wherein he inter alia stated that:

(i) He perused the Panchnama dated 26.02.2026 and the statement dated 16.04.2026 of Shri Mohammad Akhlak, Authorised Representative of M/s Shriji Overseas, and he agreed with the contents and facts thereof.

(ii) He stated that scented chewing tobacco is received in two types of packaging, namely plastic pouches of 500 grams or 1 Kg packed in cardboard boxes having a total net weight of approximately 6 Kg, and HDPE bags of approximately 20 Kg; that in the case of cardboard boxes the goods are received and warehoused at the premises of M/s Shriji Overseas and thereafter loaded into export containers “as such” for export from Mundra Port.

(iii) On being asked as to who looks after the day-to-day business of M/s Shriji Overseas, he stated that the day-to-day business activities of M/s Shriji Overseas are looked after by him only.

(iv) On being asked to comment upon the fact that, as per the Letter of Approval of M/s Shriji Overseas, only manufacturing activity is listed as an authorised operation in respect of goods of CTH 2403, whereas the Panchnama and the statement of Shri Mohammad Akhlak disclose that no manufacturing activity is being carried out in respect of goods of CTH 2403, he agreed that no processing of the goods of CTH 2403 other than sun drying and removal of

impurities is carried out, and that he agreed that there is no manufacturing activity being carried out as per the SEZ Act and the Rules made thereunder.

(v) On being asked to explain in detail how the price of the goods falling under CTH 2403 procured by M/s Shriji Overseas is decided between him and the DTA supplier, he stated that price of the goods is decided by the DTA supplier only, and that no formal purchase order or procurement order is generally issued by M/s Shriji Overseas to the DTA supplier.

(vi) On being asked why he has no role or say in determining the price of the goods procured from the DTA suppliers, he stated that the pricing of the goods is decided by the DTA suppliers and that he generally has no role in the determination of the price of the goods procured from them; that the goods are sent by the DTA suppliers for export through the SEZ route so that the DTA suppliers can claim GST refund and Compensation Cess refund benefits; that the goods are thereafter exported by him after adding approximately 2% to 3% value over the procurement value; that once the export remittance is credited into M/s Shriji Overseas's bank account he transfers the amount to the concerned DTA supplier as per the value mentioned in the Bill of Supply; and that hence the per-unit price or value of the goods does not materially affect him.

(vii) On being asked to name the DTA units from whom he has procured goods of CTH 2403 in the last five years, he produced the stock statement of M/s Shriji Overseas **(RUD-15)** wherein the names of all the DTA units are mentioned along with the DTA procurement number, invoice number, date etc..

(viii) He stated that after the said Panchnama dated 26.02.2026 at the premises of M/s Shriji Overseas, "Out of Charge" had been granted in respect of DTA procurements pertaining to M/s Zebron EV Pvt. Ltd., M/s Intelliconnect Traders, M/s Avtar Enterprises, M/s Preet Enterprise, M/s Skyline Exim, M/s Alpha Tradelink and M/s Sun Overseas, and that the goods covered under the said DTA procurements were presently lying at the premises of M/s Shriji Overseas.

(ix) He stated that he files the Shipping Bills on behalf of M/s Shriji Overseas in respect of the export consignments pertaining to goods procured from the various DTA suppliers, that

while filing such Shipping Bills the details of M/s Shriji Overseas are mentioned in the "SEZ Unit Details" section of the Shipping Bill, and that his own Digital Signature Certificate is used for filing the said Shipping Bills.

(x) On being asked to comment upon the observation that M/s Shriji Overseas had filed most of the Shipping Bills using the IEC of M/s M.P. Traders and that, apart from M/s M.P. Traders, Shipping Bills had been filed only using the IECs of M/s Avtar Enterprises and M/s ARM Exports, he stated that goods were procured from various DTA units and suppliers and after receipt of such goods at the premises of M/s Shriji Overseas the inventories were not maintained separately DTA supplier-wise and no separate inventory or record was maintained in respect of the goods procured from different DTA units; that the goods were stored together and were loaded and exported on a random basis without segregation corresponding to the respective DTA supplier or entity from whom the goods had been procured; and that in most cases the Shipping Bills for export of such goods were filed using the IEC of M/s M.P. Traders only, a few Shipping Bills having been filed using the IEC of M/s Avtar Enterprises during November 2025 and using the IEC of M/s ARM Exports during August 2025.

(xi) On being asked whether he had sold, transferred or otherwise passed ownership or title of the goods to M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports after procurement from the DTA suppliers and, if not, to explain on what basis the Shipping Bills came to be filed using their IECs, he stated that the goods procured from the various DTA suppliers were not separately identified, segregated or maintained exporter-wise at the premises and that no ownership-wise distinction was maintained in respect of such goods; that despite the same, Shipping Bills were filed by him using the IECs of M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports; and that the reasons for filing the exports using the IECs of such DTA entities was that, in the event that export remittance was not realised, responsibility for non-realisation could be attributed to the concerned DTA supplier or exporter entity and the liability would not remain solely upon him or upon M/s Shriji Overseas.

(xii) he stated that the machines found at the premises of M/s Shriji Overseas are not being used for any manufacturing, processing, blending, packing or any other activity in relation to

goods falling under CTH 2403, and that the said machines were not operational and were not used for manufacture or processing of scented chewing tobacco.

(xiii) On being asked whether any brand labels or markings are changed or affixed on the goods before export, he stated that no brand labels or markings are changed or affixed on the goods at the premises of M/s Shriji Overseas.

(xiv) On being shown the Panchnama dated 12.02.2026 drawn at CWC CFS, Mundra and the Panchnama dated 26.02.2026 drawn at the premises of M/s Shriji Overseas, and being asked to state who was the owner of the said goods, he stated that in respect of the Panchnama dated 12.02.2026 the goods contained in containers bearing Nos. CBHU4164344 and CBHU4193168 were stuffed and attempted to be exported under the Shipping Bills produced by his representative at the time of the Panchnama proceedings; that, as already stated by him earlier, the said goods did not belong to M/s M.P. Traders; that the goods had been procured from various DTA suppliers and were lying mixed together at the premises without any separate identification or segregation supplier-wise or exporter-wise; and that he was therefore unable to specifically identify the actual ownership of the goods stuffed in the aforesaid containers.

(xv) On being asked who signs the export invoices and packing lists in respect of the Shipping Bills filed by M/s Shriji Overseas, he stated that he is the person who signs the export invoices and packing lists attached with the Shipping Bills filed by M/s Shriji Overseas using the IECs of the various exporter entities.

(xvi) He stated that neither he nor M/s Shriji Overseas had undertaken or caused to be undertaken any testing, laboratory analysis, quality certification or independent verification of the quality, composition or specifications of the goods falling under CTH 2403 procured from DTA suppliers prior to export.

(xvii) He stated that neither he nor M/s Shriji Overseas was registered or licensed under the Cigarettes and Other Tobacco Products Act, 2003 (COTPA), and that no registration, licence, or other statutory authorisation under the said Act had been obtained in respect of the goods declared under CTH 2403.

5.3 Another statement of **Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas** was recorded under Section 108 of the Customs Act, 1962 on 08.06.2026 and 09.06.2026 **(RUD- 16)**, wherein he inter alia stated that:

(i) On being asked, upon perusal of the Panchnama dated 09.05.2026, to state from which DTA suppliers the goods found thereunder had been procured, he stated that the said goods pertained to M/s Zebron EV Pvt. Ltd., M/s Intelliconnect Traders, M/s Sun Overseas, M/s Alpha Tradelink, M/s Skyline Exim, M/s Preet Enterprise, M/s Avtar Enterprises and M/s Harishree; and that in respect of the goods detained under Panchnamas dated 12.02.2026, 26.02.2026 and 09.05.2026 he was working on identifying the inward invoices and the quantity individually received, which details he undertook to submit on 15.06.2026 along with the details of the goods exported till date, as the inventories had not been kept separate party-wise.

(ii) On being asked to provide details regarding the quality and other parameters of the "Scented Chewing Tobacco" purchased by M/s Shriji Overseas, he stated that the quality is not checked by him, and that M/s Shriji Overseas has executed agreements with all the DTA suppliers wherein it is stated that the sole responsibility for quality, specification and characteristics of the goods supplied to the SEZ unit lies entirely with the DTA supplier.

(iii) He perused the account statement of M/s Shriji Overseas submitted by him vide e-mail dated 28.05.2026 **(RUD-17)**.

(iv) On being asked to state the terms of payment for the supplies received from the DTA suppliers and the details of payments made by M/s Shriji Overseas till date, he stated that till date payments had been made to M/s Avtar Enterprises, M/s M.P. Traders, M/s Sun Overseas, M/s Sanwariya Traders, M/s Zebron EV, M/s Intelliconnect Traders and M/s SPN Trading Company; that he would submit the invoice-wise details on 15.06.2026; and that the terms of payment stipulated in the supply invoices are 180 days.

(v) On being asked to explain the reasons for non-payment to the remaining DTA suppliers, he stated that M/s Shriji Overseas makes payment to the DTA supplier only after the goods are exported and the export proceeds in respect of such exports are received from the overseas buyer.

(vi) He stated that the goods supplied by the DTA suppliers were finished goods, ready for consumption and marketable as such, and that no further processing, blending, manufacturing or other value-addition activity was undertaken by him before export. He further stated that M/s Shriji Overseas did not have warehousing permission for goods falling under CTH 2403 under its Letter of Approval and that the goods were subjected to sun-drying merely to project or represent the same as having undergone a manufacturing activity.

(vii) He stated that no separate authorisation, power of attorney, board resolution, mandate letter or consent letter had been executed by M/s M.P. Traders, M/s Avtar Enterprises or M/s ARM Exports authorising M/s Shriji Overseas to file Shipping Bills using their IECs or to sign export invoices, packing lists or other export documents in their names. However, the agreements executed with the DTA suppliers contained a clause stating that the goods were supplied for export through the SEZ unit under Rule 46(11) of the Special Economic Zones Rules, 2006. He further stated that, apart from such agreement clauses, he did not possess any separate written authorisation from the aforesaid entities.

(viii) On being asked whether M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports had physically taken delivery of the goods before export, he stated that they had not; that the goods remained in the possession and custody of M/s Shriji Overseas at all material times prior to export; and that the goods were never handed over or delivered to the aforesaid entities.

(ix) He stated that the Shipping Bills were filed using the IECs of M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports so that, in the event of non-realisation of export remittances, responsibility for such non-realisation could be attributed to the respective DTA supplier or exporter entity, rather than remaining solely with him or M/s Shriji Overseas. He further stated that, despite the Shipping Bills being filed using the IECs of the said entities, the goods remained in the possession and custody of M/s Shriji Overseas and were exported from its premises; that he understood such exports to be permissible under Rule 46(11) of the Special Economic Zones Rules, 2006; and that he undertook to submit a detailed written clarification, along with supporting documents.

(x) On being asked to explain, it having been observed from the Manufacturing-cum-Processing Agreements executed between M/s Shriji Overseas and the DTA suppliers that the

goods were stated to be supplied for the purpose of third-party export through the SEZ unit under Rule 46(11) of the Special Economic Zones Rules, 2006, whereas the said Rule provides for export through a merchant exporter or status holder, and it being observed that the Shipping Bills in question were filed by M/s Shriji Overseas whereas M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports were neither merchant exporters nor status holders and the goods remained in the possession and custody of M/s Shriji Overseas, under which specific provision of the Special Economic Zones Act, 2005, the Special Economic Zones Rules, 2006, the Customs Act, 1962 or any other law, rule, notification or circular M/s Shriji Overseas had filed Shipping Bills and export documents using the IECs of the aforesaid DTA entities, he stated that the filing of Shipping Bills using the IECs of the aforesaid DTA entities was done on the basis of his understanding that the same was permissible under Rule 46(11) of the Special Economic Zones Rules, 2006, and that he had not obtained any separate written approval, legal opinion or clarification from the Development Commissioner, the Customs authorities or any other Government authority in that regard. He undertook to submit a detailed written clarification.

5.4 A further statement of **Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas** was recorded under Section 108 of the Customs Act, 1962 on 22.06.2026 **(RUD-18)**, wherein he submitted files containing documents relating to the Shipping Bills filed by M/s Shriji Overseas, the Letter of Approval documents and agreements with the DTA suppliers, and the documents relating to DTA procurement **(RUD-19)**, and inter alia stated that:

(i) He furnished the supplier-wise reconciliation of goods falling under CTH 2403, declared as “Scented Chewing Tobacco”, detained by DRI at the premises of M/s Shriji Overseas under Panchnamas dated 26.02.2026 and 09.05.2026, aggregating 93,712 kg. The said goods were procured from various DTA suppliers, namely Alpha Tradelink, Ashwamegh Corporation, Astral Enterprises, Avtar Enterprises, Bajrang Impex, Harishree Industries, Intelliconnect Traders, Nextzen Chem, Preet Enterprises, Sanwariya Traders, Skyline Exim, SPN Trading Company, Sun Overseas and Zebron EV Private Limited. He further furnished the reconciliation of goods detained at Mundra Port under the Panchnama dated 12.02.2026, aggregating 14,400 kg, which were procured from Zebron EV Private Limited, Preet Enterprises and Intelliconnect Traders.

(ii) He stated that the AD Code of M/s Shriji Overseas was declared in the Shipping Bills, whereas M/s M.P. Traders or M/s Avtar Enterprises were mentioned as exporters, due to which the concerned bank had not accepted the documents for issuance of Bank Realisation Certificates, and that applications for amendment of the relevant Shipping Bills had been filed to rectify the discrepancy.

6. ANOTHER SEARCH OF THE PREMISES OF M/s SHRIJI OVERSEAS AND PANCHNAMA DATED 09.05.2026

6.1 From the statement dated 27.04.2026 of Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, recorded under Section 108 of the Customs Act, 1962, and from his submissions, it came to notice that "Out of Charge" had been granted in respect of DTA procurements of goods falling under CTH 2403 after the panchnama proceedings dated 26.02.2026 and that the goods covered under the said DTA procurements were presently lying at the premises of M/s Shriji Overseas. Since additional consignments of goods of CTH 2403 under investigation had thus been received into the SEZ unit after the detention of 26.02.2026, it became necessary to examine the said goods and to search the premises again so as to ascertain their nature, quantity and linkage with the export consignments under investigation. Accordingly, the premises were searched under Panchnama dated 09.05.2026 **(RUD-20)**.

6.2 Shri Mohammad Akhlak, Authorised Representative of M/s Shriji Overseas, opened the main gate of the premises. On being asked to show the goods that had entered the premises after the proceedings of 26.02.2026, he led the officers to the rear side of the main godown and showed the said goods, informing that the said additional consignments had arrived at the premises of M/s Shriji Overseas approximately ten to fifteen days after the search proceedings conducted by DRI on 26.02.2026. The goods were found to be in two separate types of packaging, namely brown corrugated cardboard cartons and white HDPE woven plastic bags.

6.3 On examination of the brown corrugated cardboard cartons, it was observed that the said cartons bore printed labels containing the particulars-

"Tobacco Chewing Causes Painful Death",

"Customer Care No. 1800-11-2356",
"Leafy Luxe Premium Chewing Tobacco", "Only for Export",
"Weight 500 g per unit",
"Made in India" and
"For complaints contact Customer Care Officer
24x7 at Email: grievance.leafyluxe@gmail.com or call on +91- 7027041765";

However, the said cartons bore no particulars of the name and address of the manufacturer, supplier or marketer, the manufacturing date, the batch number, the expiry date. On representative cartons being opened at random, each carton was found to contain ten plastic sealed pouches of 500 grams each, transparent from one side and silver coloured from the other, containing what appeared to be chopped brown leaves and bark, the said pouches bearing the same printed particulars and likewise bearing no particulars of the name and address of the manufacturer, manufacturing date, batch number, expiry date. On being asked, Shri Mohammad Akhlak stated that the said goods were chewing tobacco but expressed his inability to state the origin or source thereof.

6.4 On examination of the white HDPE woven plastic bags it was observed that the said bags bore no markings, labels, brand names, manufacturer's details, batch particulars or any other identification particulars whatsoever, and on representative bags being opened at random the same were found to contain what appeared to be chopped brownish leaves or bark-like material loosely packed therein.

6.5 On being asked, Shri Mohammad Akhlak informed that these goods are to be exported. The office premises, cupboards, tables, almirahs and other places were searched systematically; however, no statutory records, invoices, purchase documents, stock registers, transport documents or other relevant commercial records pertaining to the said goods were found therein.

6.6 The goods so found were systematically stacked and counted in the presence of the panchas and of Shri Mohammad Akhlak. The brown corrugated cartons newly found at the premises were found to number 3,850 (Three Thousand Eight Hundred Fifty **)**, the combined

gross weight of the ten pouches contained in each carton being found on random weighment to be approximately 5 Kg per carton; and the white HDPE woven plastic bags newly found at the premises were found to number 1,370 (One Thousand Three Hundred Seventy **)**, the gross weight of each bag being found on random weighment to be approximately 20 Kg.

6.7 Representative samples were drawn at random from the contents of the white HDPE woven plastic bags and from the contents of the plastic sealed pouches contained in the brown corrugated cartons, and were marked as under:

Table-5: Samples drawn under Panchnama dated 09.05.2026

Sr.	**Source of sample**	**Marking**
1.	White HDPE woven plastic bags	PS-1 to PS-5
2.	Brown corrugated cartons	QS-1 to QS-5

Representative samples bearing the markings PS-5 and QS-5 were handed over to Shri Mohammad Akhlak.

6.8 The above mentioned goods found at premises of M/s Shriji Overseas, described as chewing tobacco and packed in white HDPE woven plastic bags and in brown corrugated cardboard cartons containing plastic sealed pouches, were detained under section 113(i) of the Customs Act, 1962, under the said Panchnama upon the officers observing that the physical appearance, nature of packing and brand label on the goods were similar to the goods detained under Panchnama dated 12.02.2026 drawn at CWC CFS, Mundra in the export consignments filed using the IEC of M/s M.P. Traders; that the subject goods had been procured into the SEZ from the Domestic Tariff Area to be exported; that the Authorised Representative had informed that the goods are already in finished form and require no further processing or value addition and are to be exported as such, whereas the Letter of Approval issued to M/s Shriji Overseas strictly permits “Manufacturing” only in respect of the goods of CTH 2403 under which the said chewing tobacco falls and the procurement of finished goods is a fundamental violation of the authorised operations permitted under the Special Economic Zones Act, 2005 and the Rules made thereunder. The said facts indicated a deliberate scheme to mis-declare and over-value the goods, by inflating the value of the

goods during the DTA-to-SEZ supply so as to avail undue and inflated refund of accumulated Input Tax Credit of GST and Compensation Cess, thereby causing loss to the Government exchequer. The detained goods were handed over to Shri Mohammad Akhlak, Authorised Representative of M/s Shriji Overseas, for safe custody under Supratnama dated 09.05.2026 **(RUD-21)**.

7. SEARCHES AND VISIT REPORTS AT THE PREMISES OF THE EXPORTER ON RECORD AND OF THE SUPPLIERS

7.1 With a view to ascertaining the existence and functioning of the DTA suppliers and Level 2 suppliers, the declared premises of the said concerns were searched under Section 105 of the Customs Act, 1962.

7.2 On 17.03.2026, the declared place of business of **M/s M.P. Traders** at Ground Floor, 1241, Pakbada, Deegarpur Road, Moradabad, Uttar Pradesh-244001 was searched under Panchnama dated 17.03.2026 **(RUD-22)**. The premises were found to be a standalone shop at ground floor admeasuring approximately 250 square feet. One Shri Gulfam Ali, present at the premises, stated that he was working as cleaner, labourer and caretaker at the said address for the last one month, that Shri Sunil Kumar (Mob. 9810389044) is the owner and Proprietor of M/s M.P. Traders and that the firm is involved in trading of soft drinks, cold drinks, dry fruits, energy drinks and drinking water. The premises were found to be empty save for twenty boxes of "Sting" energy drink lying in one corner of the hall, which had expired in the year 2025. Upon search of the drawer of the table, documents of M/s M.P. Traders viz. Bills of Supply, e-way bills and Shipping Bills were found and were resumed under the said Panchnama **(RUD-23)**.

7.3 On 18.03.2026, the declared premises of **M/s Vertex Ventures (GSTIN: 07KZTPK0926F1ZY)** at Ground Floor, Plot No. 62/1-A, Khasra No. 563, Rajeev Nagar, Jain Colony, New Delhi-110042 were searched under Panchnama dated 18.03.2026 **(RUD-24)**. The premises were found to be a hall of approximately 200 square feet. A person named Shri Reshab Sharma present at the premises stated that he had been working as caretaker and manager looking after loading and unloading of goods, that he had been employed by Shri Ankul Kumar, Proprietor and that the firm is engaged in trading of tobacco, cigarettes, supplements, poha, daliya etc. He further informed that Shri Ankul Kumar visits the premises

two or three times a week and himself prepares all the documents relating to the business activities such as sale invoices, purchase invoices and e-way bills, that tobacco and cigarette consignments are mostly received or purchased from Punjab and Jammu & Kashmir and are generally dispatched to clients based at Ahmedabad, and that the transportation of such goods is arranged and handled by Shri Ankul Kumar himself. The premises were found to be vacant and no stock of goods whatsoever was found therein. On search of the drawer of the table, sale invoices relating to scented chewing tobacco, poha, daliya etc. and e-way bills relating to cigarettes were found; however, no purchase invoice or e-way bill pertaining to scented chewing tobacco or tobacco was found in the premises. The documents so found **(RUD-25)**, were resumed under the said Panchnama.

7.4 On 15.04.2026, the declared premises of M/s Sun Overseas (GSTIN: 07APFPP6183F1ZO) at Unit No. 416, Plot No. 8, S.G. Shopping Mall, D.C. Chowk, Rohini Sector-9, New Delhi-110085 were searched under Panchnama dated 15.04.2026 **(RUD-26)**. A person named Shri Punit Anand present at the premises stated that he had been working as caretaker since 01.03.2026, that he had been employed by Shri Bal Kishan, Proprietor, and that M/s Sun Overseas is engaged in trading of tobacco and tobacco products such as bidi and gutkha; however, he clarified that he had never physically seen any tobacco or tobacco product or other goods at the said premises and had only heard his employer discussing such business over the telephone. He further stated that Shri Bal Kishan had gone on a visit to the Vaishno Devi Temple and that he had no idea when he would return, that Shri Bal Kishan visits the premises approximately once or twice a week and that all documents relating to the business activities are prepared by Shri Bal Kishan himself. The premises were found to be vacant and no stock of goods was found therein. Documents found in the drawer of the table, consisting of sale invoices issued to M/s Shriji Overseas together with packing lists and e-way bills, purchase invoices with corresponding e-way bills relating to scented chewing tobacco, KYC documents comprising the GST certificate, IEC, FSSAI licence, Tobacco Board licence and rent agreement, and the bank statement of Yes Bank Current A/c No. 145527000000210, were resumed **(RUD-27).**

7.5 On 15.04.2026, Search Authorisation dated 15.04.2026 was sought to be executed at the registered premises of **M/s Himpat Enterprises** at Ground Floor, Shop No. D-33, Jain

Nagar Extension, Karala, New Delhi-110081. On reaching the said premises, it was observed that the premises is a shop which was found closed and locked, that a board displaying the trade name "Himpat Enterprises" together with the GSTIN, mobile number and name of the owner was affixed on the shutter, and that a Panchnama dated 06.01.2026-07.01.2026 drawn by the Inspector, Anti-Evasion, Central Tax (Delhi West), stood pasted on the shutter of the said shop. The condition of the premises was duly documented and photographed, the search authorisation could not be executed, and a Visit Report dated 15.04.2026 was accordingly prepared **(RUD-28)**.

7.6 On 23.09.2026, Search Authorisation dated 22.09.2026 was sought to be executed at the registered premises of **M/s Intelliconnect Traders Private Limited (GSTIN: 24AAFCK5691R2ZQ)** at A-1202, Prahlad Nagar Trade Center, B/H Titanium City Center, Times of India Road, Vejalpur, Ahmedabad-380051. The premises were found closed. The neighbours informed that the office opens only occasionally and does not function on a regular basis. On registered mobile No. 9376075371 being contacted, the person answering stated that he looks after the accounts-related work from Delhi and that the Directors were out of the city, and furnished the e-mail ID dolly050320@gmail.com for service of summons. The said registered mobile number stands registered, as per the Subscriber Detail Record, to C/o Ajay Communication, Shri Suresh Kumar, Bhiwadi, Rajasthan (Table-7 hereinafter). The search authorisation could not be executed, and a Visit Report dated 23.09.2026 was prepared **(RUD-29)**. By letter dated 28.09.2026 **(RUD-30)**, this office informed the Deputy/Assistant Commissioner, Division-VIII-Vejalpur, CGST Ahmedabad South Commissionerate of these facts and requested necessary action against M/s Intelliconnect Traders Private Limited (GSTIN: 24AAFCK5691R2ZQ) under the CGST, SGST and IGST Acts, 2017.

7.7 On 26.09.2026, the premises of **M/s Preet Enterprise** at Godown No. 01, Plot No. 211, GIDC, Anjar, Kachchh-370110 were searched under Panchnama dated 26.09.2026 **(RUD-31)**, Shri Taral Nandlal Rupareliya, Proprietor of M/s Preet Enterprise, was present. He stated that M/s Preet Enterprise supplies tobacco products to M/s Shriji Overseas and that Shri Raj Vardhan Jha had contacted him for these purchases. A tobacco blending machine was found installed in the godown, but it was not in working condition. He produced outward supply invoices relating to M/s Shriji Overseas, **(RUD-32)**, which were resumed under the

Panchnama. No incriminating document or material was found during the search, and nothing apart from these invoices was resumed.

7.8 On 26.09.2026, officers of DRI, visited the area where premises of M/s Astral Enterprise is stated to be located at Revenue Survey No. 982/1, Ground Floor, Shop No. 5, Anjar Town, Anjar, Kachchh, Gujarat-370110, for execution of Search Authorisation. The officers verified the area physically, made enquiries with local persons and checked the address particulars and the geographical coordinates of the premises on the ground. The premises could not be traced at the given address. The Search Authorisation therefore could not be executed, and a Visit Report dated 26.09.2026 was prepared **(RUD-33)**. By letter dated 06.10.2026 **(RUD-34)**, this office informed the Deputy/Assistant Commissioner, Range-I, Division Anjar-Bhachau, CGST Kutch-Gandhidham Commissionerate of these facts and requested necessary action against M/s Astral Enterprise (GSTIN: 24AKCPP7615A1ZK) under the CGST, SGST and IGST Acts, 2017.

7.9 On 12.10.2026, a Search Authorisation dated 12.10.2026 was sought to be executed at the registered premises of M/s Alpha Tradelink (GSTIN: 24AUXPJ9024E1ZE) at Shop No. 06, Plot No. 209, Ward DC-2, Gandhidham, Kachchh, Gujarat-370201. The premises were found to be a commercial shop, which was closed. The lock of the shop had been sealed by the office of the Assistant/ Deputy Commissioner of State Tax (Enforcement), Division-11, Junagadh, and a sealing memo dated 01.10.2026 signed by the Assistant Commissioner of State Tax (1), Enforcement Division-11, Junagadh was pasted on the shutter. As per the sealing memo, a search was conducted at the premises on 01.10.2026 under Section 67(2) of the CGST/GGST Act, 2017. The premises were then found closed, and access could not be obtained as the Proprietor was stated to be out of town. The premises were therefore sealed to maintain status quo, with the seal to be opened at the time of the next search proceeding. The condition of the premises, the sealed lock and the sealing memo were documented and photographed, the search authorisation could not be executed, and a Visit Report dated 12.10.2026 was prepared **(RUD-35)**.

7.10 On 12.10.2026, Search Authorisation dated 12.10.2026 was sought to be executed at the registered premises of M/s Skyline Exim (GSTIN: 24AJSPD7941A1ZD) at Ground Floor, Shop No. 1, Plot No. 58, DC-2, Bharat Nagar, Gandhidham, Kachchh, Gujarat-

370201. The premises were found to be a commercial shop, closed and locked, with no signboard displayed. The occupant of the adjacent shop stated that the shop had been closed for about two months, and gave the mobile number of Shri Vikas Gakhar (Mob. 9426915990), stated to be the owner of the premises. On being contacted over telephone, Shri Vikas Gakhar stated that M/s Skyline Exim had been running its business from the premises. He stated that, as the rent had not been paid for the last two months, he had taken back possession of the shop from Shri Jignesh Ghushabhai Dobariya, Proprietor of M/s Skyline Exim, and that the premises are now in his possession. The condition of the premises was documented and photographed, the search authorisation could not be executed, and a Visit Report dated 12.10.2026 was prepared **(RUD-36)**. By letter dated 12.10.2026 **(RUD-37)**, this office informed the Deputy/Assistant Commissioner, Range-I, Gandhidham Urban Division, CGST Kutch-Gandhidham Commissionerate of these facts and requested necessary action against M/s Skyline Exim (GSTIN: 24AJSPD7941A1ZD) under the CGST, SGST and IGST Acts, 2017.

7.11 On 12.10.2026, the premises of **M/s Nextzen Chem** (GSTIN: 24AIDPB0186F1ZV) at Ground Floor, Plot No. S-1, Shop No. 01, Dira Complex, Village Antarjal, Taluka Gandhidham, Kachchh, Gujarat-370205 were searched under Panchnama dated 12.10.2026 **(RUD-38)**, in pursuance of Search Authorisation dated 12.10.2026. A signboard bearing the name and address of M/s Nextzen Chem was found affixed above the entrance. Shri Ketankumar Vithaldas Bhut, Proprietor of M/s Nextzen Chem, was present. The premises were found to be a commercial shop/godown of about 250 square feet, with two tables and three chairs. A tobacco blending machine was found lying in the premises, but it had not been installed. Pipes, drums and solar panels were also lying there, which, as stated by him, had been kept by the owner of the premises for installation on the roof. He stated that M/s Nextzen Chem supplies tobacco products to M/s Shriji Overseas and that Shri Raj Vardhan Jha had contacted him for these purchases. He produced outward supply invoices, inward supply invoices and ledgers relating to M/s Shriji Overseas, which were resumed under the Panchnama **(RUD-39)**. No incriminating document or material, other than the documents resumed, was found during the search, and nothing else was resumed.

7.12 On 10.10.2026, Search Authorisation dated 08.10.2026 was sought to be executed at the registered premises of M/s Avtar Enterprises (GSTIN: 07CTIPV5239H1Z6) at Ground Floor, B-132/4, Khasra No. 93/8, Phase-2, Vijay Vihar, Rohini, New Delhi, North Delhi-110085. The premises were found in use as a coaching centre named "Let's Study Computer Institute and Tuition Centre". Shri Ashwini Vashisht, owner of the premises, stated that M/s Avtar Enterprises had taken the premises on rent and had vacated them about five months earlier. He further stated that the premises were then let to another person, who has been running the coaching centre there for about a month. The premises were photographed, the search authorisation could not be executed, and a Visit Report dated 10.10.2026 was prepared **(RUD-40)**. By letter dated 15.10.2026 **(RUD-41)**, this office informed the jurisdictional GST commissionerate of these facts and requested necessary action against M/s Avtar Enterprises (GSTIN: 07CTIPV5239H1Z6) under the CGST, SGST and IGST Acts, 2017.

7.13 On 10.10.2026, Search Authorisation dated 08.10.2026 was sought to be executed at the registered premises of M/s Sanwariya Traders (GSTIN: 07CJXPJ4337F2ZT) at Ground Floor, Shop No. 2, Plot No. K-105, Old No. 104, Khasra No. 86/20, Block-K, Vijay Vihar, New Delhi, North West Delhi-110085. The premises were found to be a residential house. A lady who came to the door denied that M/s Sanwariya Traders or Shri Chirag Jain, its Proprietor, existed at the premises, and denied that the premises had been let to any firm or person. Shri Chirag Jain was then called on his registered mobile No. 8383001608 and answered on the third call. He confirmed that he is the Proprietor of M/s Sanwariya Traders and stated that the firm is located at the registered address. On being told that no such firm exists at that address, he fell silent, gave no satisfactory reply and disconnected the call. The search authorisation could not be executed, and a Visit Report dated 10.10.2026 was prepared **(RUD-42)**. By letter dated 15.10.2026 **(RUD-43)**, this office informed the jurisdictional GST commissionerate of these facts and requested necessary action against M/s Sanwariya Traders (GSTIN: 07CJXPJ4337F2ZT) under the CGST, SGST and IGST Acts, 2017.

7.14 On 10.10.2026, Search Authorisation dated 08.10.2026 was sought to be executed at House No. M-50, Raghubir Nagar/Tagore Garden, near Neel Kamal School Uniform, West Delhi-110027. This is the address of Shri Sunil Kumar, Proprietor of M/s M.P. Traders, in the Subscriber Detail Record of mobile No. 9810389044 (Table-7). The premises were found to

be a residential house. An elderly lady who opened the door stated that she is the owner of the house. She denied knowing Shri Sunil Kumar, and again denied knowing him when shown his photograph. She also denied that the house had been let to him. The house number on the electricity meter was photographed, the search authorisation could not be executed, and a Visit Report dated 10.10.2026 was prepared **(RUD-44)**.

7.15 On 10.10.2026, the premises of M/s Bajrang Impex (GSTIN: 24BPTPA0461E1Z9) at R.S. No. 24/4, Plot No. 38, Satyam Park, Dared Road, Dared, Jamnagar, Gujarat-361005 were searched under Panchnama dated 10.10.2026 **(RUD-45)**. The name, address and GSTIN of M/s Bajrang Impex were displayed at the entrance. Shri Hardik Bhanjibhai Amrutiya, Proprietor of M/s Bajrang Impex, was present. The premises were found to be a hall of about 20 feet by 50 feet, with an office cabin containing a table, two chairs and a sofa. About 3 tonnes of brass scrap were lying in the hall. He stated that M/s Bajrang Impex trades in brass scrap. He further stated that the firm had undertaken a transaction in chewing tobacco once, in December 2025, and has no other place of business. Photocopies of purchase and sale invoices and ledgers relating to the trading of tobacco were resumed under the Panchnama **(RUD-46).**

7.16 On 15.10.2026, Search Authorisation dated 14.10.2026 was sought to be executed at the registered premises of M/s Harishree Industry (GSTIN: 24AVAPT6480G1ZF) at 01, Ruda Transportnagar, Sat Hanuman Temple, Navagram, Rajkot, Gujarat-360003. The premises could not be located at the given address. Enquiries were made with several shop owners and other persons in the area, and no premises in the name of M/s Harishree Industry could be identified there. The search authorisation could not be executed, and a Visit Report dated 15.10.2026 was prepared **(RUD-47)**.

7.17 On 15.10.2026, the premises of M/s Ashwamegh Corporation (GSTIN: 24AGNPV5473B1Z6) at GF Shed No. 36, Ratnamani Industrial Estate, near Bahuchar Party Plot, Kathwada, Ahmedabad, Gujarat-382430 were searched under Panchnama dated 15.10.2026 **(RUD-48)**, in pursuance of Search Authorisation dated 09.10.2026. The premises had been found closed on 10.10.2026, when no person was available for the search, and had been sealed. On 15.10.2026, Shri Sudhir Ratanshibhai Vaja, Proprietor of M/s Ashwamegh Corporation, was present, and the seal was found intact before it was opened. The premises appeared to have been closed for a long time, with dust lying at the entrance. A locally made mixing machine was found in the premises, together with 1,268 empty tins of Baghban tobacco of 50 grams capacity and one white PP bag of about 18 to 20 Kg, which he stated contained tobacco. He stated that M/s Ashwamegh Corporation purchased Baghban tobacco in tins and pouches from M/s Dhanraj Enterprise, Rajkot and M/s Shree Mogal Enterprise, Jamnagar. He further stated that the contents were mixed in the machine for 15 to 20 minutes and packed in PP bags of about 18 to 20 Kg for supply to M/s Shriji Overseas in KASEZ. He also stated that the premises had been locked for about six to eight months, as no order for tobacco had been received, and that no business had been carried out from there during this period. Refund applications, purchase and sales records, company documents, export documents and GST returns of M/s Ashwamegh Corporation were resumed under the Panchnama**.**

7.18 On 17.10.2026, the premises of M/s ARM Exports (GSTIN: 09AAXPJ6175E1Z5) at 111/168, Ashok Nagar, Harsh Nagar, Kanpur, Uttar Pradesh-208012 were searched under Panchnama dated 17.10.2026 **(RUD-49),** in pursuance of Search Authorisation dated 16.10.2026. Shri Rajnish Jain, Proprietor of M/s ARM Exports, was present. He stated that he himself looks after the purchases, sales, exports and accounts of the firm. The premises were found to be a three-storey building on a plot of about 1,300 square feet. The office of M/s ARM Exports was on the ground floor, and construction work was in progress on the upper floors. Documents relating to the business of M/s ARM Exports and its transactions with M/s Shriji Overseas were resumed under the Panchnama. These include its invoices to M/s Shriji Overseas, the SEZ procurement and Let Export Order documents, the ledger of M/s Shriji Overseas for 2025-26 and 2026-27, and the statement of its account with HDFC Bank. They also include purchase invoices of goods of CTH 2403, its balance sheets for 2024-25 and 2025-26, its registration documents including the Tobacco Board registration and the LUT acknowledgement, and its GSTR-1 and GSTR-3B returns for June 2025. Nothing else was resumed. The Panchnama and the documents were received from DRI, Lucknow Zonal Unit under letter dated 19.10.2026 **(RUD-50)**.

8. DTA SUPPLIERS NAMED IN THE STOCK STATEMENT OF M/s SHRIJI OVERSEAS

8.1 During the course of his statement recorded under Section 108 of the Customs Act, 1962 on 27.04.2026, Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, produced a stock statement naming all the DTA suppliers from whom the goods of CTH 2403 had been procured over the preceding years. Whereas the ten Shipping Bills dated 08.02.2026 covering the consignment detained at CWC CFS, Mundra had been filed using the IEC of M/s M.P. Traders alone, the stock statement disclosed that M/s M.P. Traders was but one of 16 DTA suppliers in the supply chain. The genuineness of each such supplier, the circumstances in which its tax invoices came to be raised upon M/s Shriji Overseas, the extent of its knowledge of the value and description under which the goods were ultimately declared for export, were matters which could not be determined from the records of M/s Shriji Overseas alone and required independent verification. It was accordingly considered necessary to extend the investigation to each DTA supplier named in the stock statement, so as to ascertain

the role played by each in the modus operandi. The said suppliers, together with the Proprietor, Partners or Directors of each, as the case may be, are set out in Table-6 below:

Table-6: DTA suppliers named in the stock statement and their Proprietors, Partners or Directors

Sr.	Name of the DTA supplier	GSTIN	Constitution	Proprietor / Partners / Directors
1	M/s Alpha Tradelink	24AUXPJ9024E1ZE	Proprietorship	Shri Vimal Kishorchandra Jani
2	M/s ARM Exports	09AAXPJ6175E1Z5	Proprietorship	Shri Rajnish Jain
3	M/s Ashwamegh Corporation	24AGNPV5473B1Z6	Proprietorship	Shri Sudhir Ratanshibhai Vaja
4	M/s Astral Enterprise	24AKCPP7615A1ZK	Proprietorship	Deena Himanshu Panchal
5	M/s Avtar Enterprises	07CTIPV5239H1Z6	Proprietorship	Shri Vikas
6	M/s Bajrang Impex	24BPTPA0461E1Z9	Proprietorship	Shri Hardik Bhanjibhai Amrutiya
7	M/s Harishree Industry	24AVAPT6480G1ZF	Proprietorship	Shri Tanti Nirav Kishorbhai
8	M/s Intelliconnect Traders Private Limited	24AAFCK5691R2ZQ	Private Limited Company	Smt. Dolly Pandit; Shri Satish Pandit and Shri Devender, Directors
9	M/s M.P. Traders	09ASSPK3356R2ZN	Proprietorship	Shri Sunil Kumar
10	M/s Nextzen Chem	24AIDPB0186F1ZV	Proprietorship	Shri Ketankumar Vithaldas Bhut
11	M/s Preet Enterprise	24AIUPR6927K1ZE	Proprietorship	Shri Taral Nandlal Rupareliya

Sr.	Name of the DTA supplier	GSTIN	Constitution	Proprietor / Partners / Directors
12	M/s Sanwariya Traders	07CJXPJ4337F2ZT	Proprietorship	Shri Chirag Jain
13	M/s Skyline Exim	24AJSPD7941A1ZD	Proprietorship	Shri Jignesh Ghushabhai Dobariya
14	M/s SPN Trading Company	09BZKPA2977C1ZD	Proprietorship	Smt. Savita Ahuja
15	M/s Sun Overseas	07APFPP6183F1ZO	Proprietorship	Shri Bal Kishan Pal
16	M/s Zebron EV Private Limited	24AACCZ1020E1ZZ	Private Limited Company	Shri Vinamra Manju Singh and Shri Virender Prasad Directors

9. STATEMENTS OF THE DTA SUPPLIERS AND OF OTHER RELATED PERSONS

9.1 Statement dated 17.06.2026 of **Shri Rajnish Jain, Proprietor of M/s ARM Exports** GSTIN: 09AAXPJ6175E1Z5, was recorded under Section 108 of the Customs Act, 1962 on 17.06.2026 **(RUD-51)**, wherein he submitted a file containing copies of purchase invoices of chewing tobacco and pan masala with e-way bills, invoices raised upon M/s Shriji Overseas with relevant e-way bills, and copies of the corresponding Shipping Bills **(RUD-52)**, and inter alia stated that:

(i) On being asked, he stated that M/s ARM Exports is a proprietorship concern, that the nature of business of the firm is export of pan masala and tobacco products of various brands, and that he looks after all the business activities including sale, purchase and banking.

(ii) On being asked whether he is a merchant exporter, he stated that they are not a merchant exporter.

(iii) On being asked to explain how and when M/s ARM Exports came into contact with M/s Shriji Overseas, he stated that he came into contact with Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, in the year 2024 through his business associates. He stated that he was concerned about payment in lieu of supply or exports and that Shri Raj Vardhan offered him that they also do third party exports and that payment would directly be credited to the bank account of M/s ARM Exports. He further stated that the first supply of pan masala and chewing tobacco was made to M/s Shriji Overseas in June 2025.

(iv) On being asked to provide complete details of the goods supplied, he stated that M/s ARM Exports supplied Pan Masala; Chewing Tobacco and Glasswares.

(v) On being asked whether the goods of CTH 2403 were manufactured by his firm or procured from third parties, he stated that the said goods were procured from various traders, namely M/s M & N Enterprise, M/s Maa Chamunda Bhandar, M/s L.P. Enterprises, M/s Kartikey Traders, M/s Sawariya Trade and M/s Global Trade Links, mostly based in Uttar Pradesh.

(vi) He stated that the chewing tobacco supplied was marketed under various brand names, such as Tulsi, Double Black and SNK, and was supplied in packaged form in small retail pouches or packets intended for retail sale, which were packed into monoboxes and thereafter into larger cartons for bulk supply and transportation. He further stated that the weight of each retail pouch and the number of pouches in each monobox varied depending upon the brand and product variant.

(vii) On being asked whether he had any test report for the quality of the goods of CTH 2403 supplied to M/s Shriji Overseas, he stated that he had no such test report and that they had never got the said goods tested.

(viii) He stated that the goods were physically delivered to the premises of M/s Shriji Overseas situated in KASEZ, the complete movement being reflected in the invoices, e-way bills and transportation documents submitted by him.

(ix) On being asked as to any agreements, correspondence, e-mails, purchase orders or business arrangements executed between M/s ARM Exports and M/s Shriji Overseas, he stated that there is no formal agreement, correspondence, e-mail, purchase order or business

arrangement between them and that all communication regarding the supply of pan masala and chewing tobacco was done through telephone calls only.

(x) He stated that M/s ARM Exports had authorised M/s Shriji Overseas telephonically to file Shipping Bills using its IEC, and that no formal agreement, consent letter or copy of any such authorisation was available.

(xi) On being asked to explain the circumstances in which Shipping Bills came to be filed using the IEC of M/s ARM Exports while the goods remained in the custody and possession of M/s Shriji Overseas, and to state who proposed and who approved such an arrangement, he stated that Shri Raj Vardhan Jha informed him that the Shipping Bills would be filed using the IEC of M/s ARM Exports.

(xii) On being asked to provide the details of the export consignments of goods of CTH 2403 in which the name of M/s ARM Exports appeared as exporter, he stated that the following exports were undertaken using the IEC of M/s ARM Exports against the DTA supply of 2,750 Kg of chewing tobacco, namely Shipping Bill No. 4702130 dated 23.08.2025 for 1,000 Kg of FOB value Rs. 31,48,455/-, Shipping Bill No. 4702135 dated 23.08.2025 for 1,000 Kg of FOB value Rs. 31,48,455/- and Shipping Bill No. 4702145 dated 23.08.2025 for 750 Kg of FOB value Rs. 23,46,795/-, and that the said goods had already been exported.

(xiii) On being asked to identify the overseas buyer, he stated that the overseas buyer was M/s Grand Impex Trading Co. LLC, Office No. 102-038, Dubai Investment Park, Dubai, UAE, that one Shri Aashish Aggarwal is the concerned person of the said overseas buyer, and that he does not presently have the contact details of Shri Aashish Aggarwal as he had contacted him through Shri Raj Vardhan Jha only.

(xiv) On being asked who arranged the overseas buyer, he stated that Shri Raj Vardhan Jha had arranged the overseas buyer in respect of the exports made using the IEC of M/s ARM Exports.

(xv) On being asked why he did not export the goods directly instead of exporting through M/s Shriji Overseas, he stated that this was their first export transaction, that he did not possess sufficient knowledge of customs clearance procedures and other regulatory formalities involved in the export process, that he did not have any prospective overseas

buyer within his contacts or business network, and that they therefore exported the goods through M/s Shriji Overseas who facilitated the export transaction.

(xvi) On being asked to comment upon the statement of Shri Raj Vardhan Jha that in respect of the Shipping Bills filed using the IEC of M/s ARM Exports the payment may have been received directly in the bank account of M/s ARM Exports since its own AD Code was used, he stated that he completely agreed with the said fact, that the payment was received directly in the bank account of M/s ARM Exports since its own AD Code was used, and that the goods covered under the said Shipping Bills had already been exported.

(xvii) On being asked whether M/s ARM Exports had any role in determining the export price, the overseas sale value, the buyer selection, the quantity exported or the commercial terms of export, he stated that M/s ARM Exports had no role in determining the export price, the overseas sale value, the buyer selection or the quantity exported, and that all these aspects were looked after by Shri Raj Vardhan Jha.

9.2 Statement dated 01.07.2026 of **Shri Rajesh Kumar, Manager of M/s Himpat Enterprises**, a Level-2 supplier of M/s Avtar Enterprises, M/s M.P. Traders, M/s Intelliconnect Traders Private Limited, M/s Sun Overseas, M/s Zebron EV Private Limited, M/s Sanwariya Traders and M/s SPN Trading Company, was recorded under Section 108 of the Customs Act, 1962 on 01.07.2026 **(RUD-53)**, wherein he submitted purchase and sales related documents **(RUD-54)** and inter alia stated that:

(i) On being asked he stated that he has been associated with M/s Himpat Enterprises since December 2025.

(ii) On being asked as to the constitution of M/s Himpat Enterprises, he stated that the firm commenced business in November 2024 and was registered under GST on 19.11.2024, that it is a proprietorship firm of Shri Anuj, and that the business activity of the firm is trading in scented chewing tobacco, cigarettes, chips and pan masala supplied to local entities.

(iii) On being asked to name the entities to whom scented chewing tobacco has been supplied since the commencement of business, he stated that supplies had been made to M/s Avtar Enterprises (07CTIPV5239H1Z6), M/s M.P. Traders (09ASSPK3356R2ZN), M/s

Intelliconnect Traders Private Limited (24AAFCK5691R2ZQ), M/s Sun Overseas (07APFPP6183F1ZO), M/s Zebron EV Private Limited (24AACCZ1020E1ZZ), M/s Sanwariya Traders (07CJXPJ4337F2ZT), M/s Aparna Enterprises (07HNJPR5858C1ZH), M/s SPN Trading Company (09BZKPA2977C1ZD) and M/s MPK Trading (09EHJPK8301Q1ZN), and produced the sale invoices issued by M/s Himpat Enterprises along with copies of the corresponding e-way bills.

(iv) On being asked to state the persons with whom he deals at each of the said entities, he named Shri Vikas, Proprietor of M/s Avtar Enterprises (Mob. 9870527492); Shri Bal Kishan Pal, Proprietor of M/s Sun Overseas (Mob. 9582950056); Shri Chirag Jain, Proprietor of M/s Sanwariya Traders (Mob. 8383001608); Shri Sunil Kumar, Proprietor of M/s M.P. Traders (Mob. 9810389044); Smt. Savita Ahuja, Proprietor of M/s SPN Trading Company (Mob. 9220978534); Shri/Smt. Vinamra Manju Singh of M/s Zebron EV Private Limited (Mob. 7027090765); and Smt. Dolly of M/s Intelliconnect Traders Private Limited (Mob. 9376075371), and stated that the aforesaid persons are the ones who negotiate price, place orders and arrange payment on behalf of their respective firms in dealings with M/s Himpat Enterprises.

(v) On being asked to comment upon the observation, from the sale invoices, that Compensation Cess had been charged on the basis of the Maximum Retail Price although no MRP is declared on the packaging, whereas where no MRP is declared the Cess is required to be discharged on the taxable value, he stated that they purchase scented chewing tobacco of various brands, namely Vimal, V-1, Rajnigandha, Tulsi, Kamla Pasand and SS; that M/s Himpat Enterprises charges Cess on the basis of the MRP applicable to the goods at the point of its purchase; and that no MRP is declared on the goods supplied by them because the goods are meant for export and the buyer has specifically instructed them not to declare any MRP on the packaging.

(vi) On being asked as to the form of packaging in which goods of CTH 2403 are supplied, he stated that they supply the goods in bulk packing of 500 gm, 1 Kg and 2 Kg, without any MRP declared thereon, packed in plastic pouches which are further packed in brown cardboard boxes.

(vii) On being asked as to the form in which the goods of CTH 2403 are procured and whether any process is carried out thereon after procurement, he stated that they procure the goods in small retail packs of various brands, namely Tulsi and SS-1, from suppliers including M/s Arien Sales and Marketing, M/s Ananta Sales, M/s Om Traders, M/s S.K. Agencies, M/s Aggarwal Traders, M/s Krishna Seva Agencies, M/s BZ Traders, M/s AZ Enterprises, M/s Shree Shyam Traders, M/s Mahaveer Traders, M/s Sri Sai Enterprises, M/s Raj Traders, M/s Pappu Traders and M/s Viraj Traders; and that they at M/s Himpat Enterprises unpack the said goods and repack them into 500 gm, 1 Kg and 2 Kg packs as per the requirement of the buyers, in plastic pouches which are further packed in cardboard boxes.

(viii) On being asked to explain, it having been observed from the sale invoices that scented chewing tobacco had been sold at approximately Rs. 3,000/- per Kg, how the said price was arrived at, he stated that they procure the goods at prices ranging between Rs. 2,000/- and Rs. 2,800/- per Kg and, after adding their profit margin and processing expenses, sell the same at approximately Rs. 3,000/- per Kg.

(ix) On being asked who negotiates or approves the price and terms of supply, he stated that he himself looks after the dispatch and receiving of the goods only and that the accounts and payment related work is looked after by Shri Anuj only.

(x) On being asked whether M/s Himpat Enterprises holds any registration or licence under the Cigarettes and Other Tobacco Products Act, 2003, he stated that since they do not carry out any manufacturing process no such registration or licence is required, and produced FSSAI Licence No. 13325998000416.

9.3 Statement dated 08.07.2026 of **Shri Taral Nandlal Rupareliya, Proprietor of M/s Preet Enterprise** (24AIUPR6927K1ZE); DTA supplier was recorded under Section 108 of the Customs Act, 1962 on 08.07.2026 **(RUD-55)**, wherein he submitted a file containing purchase and sale invoices, bank statement and e-way bills **(RUD-56)**, and inter alia stated that:

(i) On being asked as to the constitution of the firm and his role, he stated that M/s Preet Enterprise is a proprietorship concern which commenced operations in July 2017, that he is

the proprietor of the firm, that the firm is engaged in electrical works and the trading and supply of tobacco products, and that he looks after the overall day-to-day affairs of the firm.

(ii) On being asked how and when he came into contact with M/s Shriji Overseas, he stated that he came into contact with Shri Raj Vardhan Jha in July 2025 through his friend Shri Vishal residing at Gandhidham and they mutually agreed that M/s Preet Enterprise would supply scented chewing tobacco to M/s Shriji Overseas; and that the first such supply was made in September 2025.

(iii) On being asked whether the goods of CTH 2403 supplied were manufactured by his firm or procured, he stated that M/s Preet Enterprise is not engaged in the manufacture of goods falling under CTH 2403; that the goods were procured from M/s Dhanraj Enterprise (24EXBPM4811B1Z0), M/s Shree Mogal Enterprise (24AERPN4079H1Z2), M/s Dwarkesh Marketing (24CZJPK8570P2ZI) and M/s Ronak Enterprise (24AZSPN4313J1Z4); that the goods were purchased in the form of small retail pouches, packets or tins of various brands such as M Gold, 138 and Baghban under valid GST tax invoices; that after procurement the retail pouches, packets or tins were opened and their contents were mixed together in a blending machine to obtain a homogeneous mixture; that thereafter the blended scented chewing tobacco was packed into plain white HDPE bags each having a net weight of approximately 20 kilograms; that the said white HDPE bags did not bear any brand name, trade mark, label, retail sale price, manufacturer's particulars or any other markings and nothing was printed or written on the bags; and that the goods so packed were supplied to M/s Shriji Overseas under LUT during the period September 2025 to January 2026.

(iv) he stated that the goods supplied to M/s Shriji Overseas were already marketable and ready for consumption at the time of supply and that the blended scented chewing tobacco packed in the said HDPE bags was a finished product which did not require any further processing or manufacturing before being supplied.

(v) On being asked as to the current status of payment against the supplies made to M/s Shriji Overseas **,** he stated that at the commencement of business Shri Raj Vardhan Jha had informed him that payment would be released only after the goods were exported, and had assured him that immediately upon receipt of the export remittances he would transfer the sale proceeds; and that till date no payment whatsoever has been received by M/s Preet

Enterprise from M/s Shriji Overseas or from any other person or entity against the supplies made, although the invoices stipulate a payment term of sixty days, Shri Raj Vardhan Jha having informed him that the export proceeds in respect of their supplies had not yet been received.

(vi) He stated that M/s Preet Enterprise had no role in identifying or arranging overseas buyers, negotiating export prices, fixing export terms and conditions, preparing export documents, or carrying out customs clearance and export formalities. He further stated that the role of M/s Preet Enterprise was limited to supplying goods to M/s Shriji Overseas at KASEZ against its tax invoices, and that all matters relating to exports, including identification of overseas buyers, negotiation of export prices and fixation of export terms, were handled entirely by Shri Raj Vardhan Jha and M/s Shriji Overseas.

(vii) He stated that M/s Preet Enterprise did not carry out any laboratory testing, chemical analysis or independent quality certification of the goods supplied, relied upon the quality and specifications of the branded products procured from its suppliers, and did not undertake any separate testing or certification after blending. Accordingly, no test report, quality certificate or laboratory report was available with them.

(viii) He stated that the goods procured are branded scented chewing tobacco products sold in the market with a printed Retail Sale Price, and that the purchase price is generally determined on the basis of the Retail Sale Price after allowing a trade discount mutually agreed depending upon the quantity purchased and prevailing market conditions.

(ix) On being shown the Valuation Reports issued by the Customs-empanelled Chartered Engineer in respect of the goods supplied by M/s Preet Enterprise and detained under Panchnamas dated 26.02.2026 and 09.05.2026, and being asked to comment as to why the said goods had been valued at Rs. 90/- per Kg as against the declared value of Rs. 2,300/- per Kg shown in his tax invoices, he stated that he accepted that they had supplied the said goods in white HDPE bags of 20 Kg to M/s Shriji Overseas; that they had supplied the goods after blending the branded scented chewing tobacco procured from various suppliers; that they themselves never got the goods tested; and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods. On being further asked to comment upon the valuation report, he stated that he had gone through the same and that the value

assessed by the Chartered Engineer is very low as compared to the value at which they had supplied the goods, and that they themselves never got the goods tested.

9.4 Statement of **Shri Jignesh Ghushabhai Dobariya, Proprietor of M/s Skyline Exim** GSTIN: 24AJSPD7941A1ZD, DTA Supplier, was recorded under Section 108 of the Customs Act, 1962 on 08.07.2026 **(RUD-57)**, wherein he submitted a file containing purchase and sale invoices, bank statement and e-way bills **(RUD-58)**, and inter alia stated that:

(i) He established M/s Skyline Exim in December 2025, the firm being engaged in the supply of tobacco products and pan masala.

(ii) He came into contact with Shri Manish Patel, who is handling his supplies to M/s Shriji Overseas, in March 2023 through his friend Shri Ashok Chandhanbhai Ghoniya residing at Adipur, Kutch; that Shri Manish Patel informed him that M/s Shriji Overseas handles export relating to scented chewing tobacco and pan masala; that they thereafter mutually agreed that M/s Skyline Exim would supply scented chewing tobacco and pan masala to M/s Shriji Overseas.

(iii) He stated that M/s Skyline Exim is not engaged in the manufacture of goods falling under CTH 2403; that the goods were procured from M/s Dwarkesh Marketing (24CZJPK8570P2ZI) and M/s Dhanraj Enterprise (24EXBPM4811B1Z0) in the form of small retail pouches, packets or tins of various brands such as Tobacco-138 under valid GST tax invoices; that after procurement the retail pouches, packets or tins were opened and their contents were mixed together to obtain a homogeneous mixture; that the blended scented chewing tobacco was thereafter packed into plain white HDPE bags each having a net weight of approximately 20 kilograms; that the said white HDPE bags did not bear any brand name, trade mark, label, MRP, manufacturer's particulars or any other markings; and that the goods so packed were supplied to M/s Shriji Overseas under LUT during the period December 2025 to January 2026.

(iv) He stated that the goods were already marketable and ready for consumption at the time of supply and that the blended scented chewing tobacco packed in the said HDPE bags

was a finished product which did not require any further processing or manufacturing before being supplied.

(v) On being asked as to the current status of payment, he stated that at the commencement of business Shri Manish Patel had informed him that payment would be released only after the goods were exported and the corresponding export remittances received, and that till date no payment whatsoever, either in full or in part, has been received by M/s Skyline Exim from M/s Shriji Overseas, although the invoices stipulate a payment term of ninety days.

(vi) He stated that M/s Skyline Exim had no role in identifying overseas buyers, negotiating export prices or fixing the terms of export, and that its role was limited to supplying goods to M/s Shriji Overseas at KASEZ against its tax invoices. He further stated that all matters relating to exports were handled entirely by Shri Manish Patel or Shri Raj Vardhan Jha of M/s Shriji Overseas.

(vii) He stated that M/s Skyline Exim does not carry out any laboratory testing, chemical analysis or independent quality certification of the goods supplied, that they rely upon the quality and specifications of the branded products procured from their suppliers, and that accordingly no test report, quality certificate or laboratory report is available with them.

(viii) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer and being asked to comment as to why the goods had been valued at Rs. 90/- per Kg as against the declared value of about Rs. 2,300/- per Kg shown in his tax invoices, he stated that he accepted that they had supplied the said goods in white HDPE bags of 20 Kg to M/s Shriji Overseas, that they had supplied the goods as received by blending them, that they themselves never got the goods tested and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods. He further stated, on perusal of the valuation report, that the value assessed by the Chartered Engineer is substantially lower than the value at which M/s Skyline Exim supplied the goods.

(ix) On being shown the Agreement dated 30.12.2025 executed between M/s Shriji Overseas and M/s Skyline Exim submitted by M/s Shriji Overseas, wherein it is mentioned that the sole responsibility for quality, specification and characteristics of the goods supplied

to the SEZ unit lies entirely with M/s Skyline Exim, he accepted that the said agreement was executed and that the contents therein are true. On being asked whether the condition of the said agreement that M/s Skyline Exim shall supply raw tobacco to the SEZ unit and that the SEZ unit shall act as the manufacturer and processor of the goods had ever been observed, he stated that M/s Skyline Exim had supplied the goods of CTH 2403 in the finished form only and that the said condition had never been observed. On being asked whether he knew about Rule 46(11) of the SEZ Rules referred to in the agreement, he stated that he is not aware of the provisions of the said Rule and does not know the legal meaning or implication of the condition mentioned in the agreement.

9.5 Statement of **Shri Ketankumar Vithaldas Bhut, Proprietor of M/s Nextzen Chem** GSTIN: 24AIDPB0186F1ZV, DTA Supplier was recorded under Section 108 of the Customs Act, 1962 on 08.07.2026 in pursuance of Summons dated 04.06.2026 **(RUD-59)**, wherein he submitted a file containing purchase and sale invoices, bank statement and e-way bills **(RUD-60)**, and inter alia stated that:

(i) He started M/s Nextzen Chem in April 2025 for supply of tobacco products, he being its proprietor and looking after the overall day-to-day affairs of the firm.

(ii) He stated that he came into contact with Shri Raj Vardhan Jha in February 2025 through members of the Kansara Samaj residing at Adipur, Gandhidham known to both of them; that Shri Raj Vardhan Jha informed him that M/s Shriji Overseas required "Scented Chewing Tobacco" in bulk quantity for export purposes and asked whether he could supply the same to its unit located in KASEZ, Gandhidham; and that thereafter, in September 2025, M/s Nextzen Chem started supply of scented chewing tobacco to M/s Shriji Overseas.

(iii) He stated that M/s Nextzen Chem is not engaged in the manufacture of goods falling under CTH 2403; that the goods were purchased from M/s Patel Agency (GSTIN: 24AXVPC2686G1Z7) under valid GST tax invoices in the form of branded retail pouches, packets or tins of brands such as 138 and other similar brands; that after receipt the retail pouches, packets and tins were opened and their contents were mixed together using a mixing machine so as to obtain a uniform mixture; that the blended scented chewing tobacco was thereafter packed into plain white HDPE bags each containing approximately 20 Kg; that the said HDPE bags did not carry any brand name, trade mark, manufacturer's details, batch

number, MRP, label or any other identifying markings; and that the goods so packed were supplied to M/s Shriji Overseas under LUT.

(iv) He stated that the goods were already marketable and ready for consumption at the time of supply and were a finished product which did not require any further processing or manufacturing.

(v) He stated that at the commencement of business Shri Raj Vardhan Jha had informed him that payment would be released only after the goods were exported and the corresponding export remittances received, and that till date no payment whatsoever, either in full or in part, has been received by M/s Nextzen Chem from M/s Shriji Overseas or from any other person or entity against the supplies made.

(vi) On being asked, he stated that M/s Nextzen Chem has claimed refund of GST in respect of the supplies made to M/s Shriji Overseas and submitted the details of the refund claims made.

(vii) On being asked whether M/s Nextzen Chem had any role in identifying the overseas buyer, negotiating the export price or fixing the terms of export, he stated that it had no role whatsoever therein, its role being limited to supplying the goods to M/s Shriji Overseas at KASEZ against its tax invoices, and further stated that he had spoken to Shri Raj Vardhan Jha about two or three days earlier regarding the outstanding payment and had been assured that the payment would be released shortly.

(viii) On being shown the Agreement dated 30.12.2025 executed between M/s Shriji Overseas and M/s Nextzen Chem submitted by M/s Shriji Overseas, wherein it is mentioned that the sole responsibility for quality, specification and characteristics of the goods supplied to the SEZ unit lies entirely with M/s Nextzen Chem, he accepted that the said agreement was executed and that the contents therein are true and that such sole responsibility lies entirely with M/s Nextzen Chem. On being asked whether the condition of the said agreement that M/s Nextzen Chem shall supply raw tobacco to the SEZ unit and that the SEZ unit shall act as the manufacturer and processor of the goods had ever been observed, he stated that M/s Nextzen Chem had supplied only “Scented Chewing Tobacco” in finished form and that the said condition had not been observed. On being asked whether he knew about Rule 46(11) of

the SEZ Rules, he stated that he is not aware of the provisions of the said Rule and does not know the legal meaning or implication of the condition mentioned in the agreement.

(ix) He stated that the goods procured from his suppliers were branded scented chewing tobacco products bearing a printed MRP or RSP, and that the purchase price was generally determined on the basis of the MRP or RSP after allowing a trade discount mutually agreed upon depending on the quantity purchased and prevailing market conditions.

(x) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer in respect of the goods supplied by M/s Nextzen Chem and detained under Panchnamas dated 26.02.2026 and 09.05.2026, and being asked to comment as to why the goods had been valued at Rs. 90/- per Kg as against the declared value of Rs. 2,600/- per Kg shown in his tax invoices, he stated that he accepted that they had supplied the said goods in white HDPE bags of approximately 20 Kg each to M/s Shriji Overseas, that they had supplied the goods as received by mixing them, and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods. He further stated, on perusal of the valuation report, that the value assessed by the Chartered Engineer is substantially lower than the value at which M/s Nextzen Chem supplied the goods.

9.6 Statement of **Shri Sudhir Ratanshibhai Vaja, Proprietor of M/s Ashwamegh Corporation** GSTIN: 24AGNPV5473B1Z6, DTA Supplier was recorded under Section 108 of the Customs Act, 1962 on 09.07.2026 **(RUD-61)**, wherein he submitted a file containing purchase and sale invoices, bank statement and e-way bills **(RUD-62)**, and inter alia stated that:

(i) He established M/s Ashwamegh Corporation in May 2024, engaged in the trading and supply of tobacco products.

(ii) He stated that he came into contact with Shri Raj Vardhan Jha in June 2025 through his friend Shri Praveen Ahir residing at Anjar, Kutch; that he thereafter met Shri Raj Vardhan Jha on two occasions at Gandhidham; that Shri Raj Vardhan Jha informed him that M/s Shriji Overseas required “Scented Chewing Tobacco” in bulk quantity for export purposes and asked whether he could supply the same; and that thereafter, in September 2025, M/s Ashwamegh Corporation started supply of scented chewing tobacco to M/s Shriji Overseas.

(iii) He stated that M/s Ashwamegh Corporation is not engaged in the manufacture of goods classifiable under CTH 2403; that the goods were purchased from M/s Shree Mogal Enterprise (24AERPN4079H1Z2) and M/s Dhanraj Enterprise (24EXBPM4811B1Z0) against valid tax invoices in the form of branded retail pouches, packets and tins bearing brand names such as "Baghban" and "138"; that upon receipt the retail packs and tins were opened and their contents were blended in a mixing machine to obtain a homogeneous mixture which was thereafter subjected to drying; that the blended scented chewing tobacco was subsequently packed into plain white HDPE bags containing approximately 20 Kg each; that the said bags did not bear any brand name, trade mark, manufacturer's particulars, batch number, MRP, label or any other identifying mark; and that the goods so packed were supplied to M/s Shriji Overseas under LUT.

(iv) He stated that the goods were marketable and ready for consumption at the time of supply and were a finished product which did not require any further processing or manufacturing.

(v) He stated that at the beginning of the business Shri Raj Vardhan Jha had informed him that payment would be made only after the goods were exported and the export proceeds realised from the overseas buyers, and had assured him that the sale consideration would be remitted immediately upon receipt of such export remittances; and that to date M/s Ashwamegh Corporation has not received any payment, whether in whole or in part, from M/s Shriji Overseas or from any other person or entity in respect of the said supplies, although the invoices stipulate a credit period of sixty to ninety days.

(vi) On being asked whether batch-wise or lot-wise identification was maintained, he stated that no such identification was maintained and that after delivery to M/s Shriji Overseas the individual batches or lots could not be identified or distinguished from one another.

(vii) He stated that M/s Ashwamegh Corporation had no role in identifying overseas buyers, negotiating export prices or fixing the terms of export, and that its role was limited to supplying goods to M/s Shriji Overseas at KASEZ against its tax invoices. He further stated that all matters relating to exports were handled entirely by Shri Raj Vardhan Jha and M/s Shriji Overseas.

(viii) On being asked as to the manner in which quality, composition and specifications are ensured, he stated that M/s Ashwamegh Corporation has undertaken a laboratory test and chemical analysis of the goods supplied and undertook to submit the same in two or three days by e-mail.

(ix) On being shown the Agreement dated 30.05.2024 executed between M/s Shriji Overseas and M/s Ashwamegh Corporation, wherein it is mentioned that the sole responsibility for quality, specification and characteristics of the goods supplied to the SEZ unit lies entirely with M/s Ashwamegh Corporation, he accepted that the said agreement was executed and that the contents therein are true. On being asked whether the condition that M/s Ashwamegh Corporation shall supply raw tobacco to the SEZ unit and that the SEZ unit shall act as the manufacturer and processor of the goods had ever been observed, he stated that M/s Ashwamegh Corporation had supplied only "Scented Chewing Tobacco" in finished form and that the said condition had not been observed. On being asked whether he knew about Rule 46(11) of the SEZ Rules, he stated that he is not aware of the provisions of the said Rule and does not know the legal meaning or implication of the condition mentioned in the agreement.

(x) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer and being asked to comment as to why the goods had been valued at Rs. 90/- per Kg as against the declared value of around Rs. 2,280/- per Kg shown in his tax invoices, he stated that he had supplied the said goods in white HDPE bags of approximately 20 Kg each to M/s Shriji Overseas, that he had supplied the goods as received by mixing them, and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods. He further stated, on perusal of the valuation report, that the value assessed by the Chartered Engineer is substantially lower than the value at which M/s Ashwamegh Corporation supplied the goods.

9.7 Statement of **Shri Vimal Kishorchandra Jani, Proprietor of M/s Alpha Tradelink**, DTA Supplier, was recorded under Section 108 of the Customs Act, 1962 on 09.07.2026 **(RUD-63)**, wherein he submitted a file containing purchase and sale invoices, bank statement and e-way bills **(RUD-64)**, and inter alia stated that:

(i) He established M/s Alpha Tradelink in November 2025, engaged in the trading and supply of tobacco products.

(ii) On being asked, he stated that he came into contact with Shri Raj Vardhan Jha in January 2025 through his wife's maternal uncle residing at Bhachau, Kutch; that he thereafter met Shri Raj Vardhan Jha on two or three occasions at Gandhidham; that Shri Raj Vardhan Jha informed him that M/s Shriji Overseas required "Scented Chewing Tobacco" in bulk quantity for export purposes and asked whether he could supply the same; and that thereafter, in December 2025, M/s Alpha Tradelink started supply of scented chewing tobacco to M/s Shriji Overseas.

(iii) On being asked, he stated that M/s Alpha Tradelink is not engaged in the manufacture of goods falling under CTH 2403; that the goods were purchased from M/s Shree Mogal Enterprise (24AERPN4079H1Z2), M/s Dhanraj Enterprise (24EXBPM4811B1Z0), M/s P.R. Sheth & Co. (24FOGPS5639L1Z9) and M/s Dwarkesh Marketing (24CZJPK8570P2ZI) in the form of branded retail pouches, packets or tins of brands such as Baghban, 138 and Manikchand Gold; that after receipt the retail pouches, packets and tins were opened and their contents were mixed together using a mixing machine so as to obtain a uniform mixture which was thereafter dried; that the blended scented chewing tobacco was thereafter packed into plain white HDPE bags each containing approximately 20 Kg; that the said HDPE bags did not carry any brand name, trade mark, manufacturer's details, batch number, MRP, label or any other identifying markings; and that the goods so packed were supplied to M/s Shriji Overseas under LUT.

(iv) On being asked, he stated that the goods were already marketable and ready for consumption at the time of supply and were a finished product which did not require any further processing or manufacturing.

(v) On being asked as to the current status of payment, he stated that at the commencement of business Shri Raj Vardhan Jha had informed him that payment would be released only after the goods were exported and the corresponding export remittances received, and that till date no payment whatsoever, has been received by M/s Alpha Tradelink from M/s Shriji Overseas or from any other person or entity, although the invoices stipulate a payment term of ninety days.

(vi) On being asked whether M/s Alpha Tradelink had any role in identifying the overseas buyer, negotiating the export price or fixing the terms of export, he stated that it had no role whatsoever therein, its role being limited to supplying the goods to M/s Shriji Overseas at KASEZ against its tax invoices, all matters relating to export having been looked after entirely by Shri Raj Vardhan Jha and M/s Shriji Overseas.

(vii) On being asked as to the manner in which quality, composition and specifications are ensured, he stated that M/s Alpha Tradelink has undertaken a laboratory test and chemical analysis of the goods supplied and undertook to submit the same in two or three days. (**No such test report has been furnished till date).**

(viii) On being shown the Agreement dated 30.12.2025 executed between M/s Shriji Overseas and M/s Alpha Tradelink, wherein it is mentioned that the sole responsibility for quality, specification and characteristics of the goods supplied to the SEZ unit lies entirely with M/s Alpha Tradelink, he accepted that the said agreement was executed and that the contents therein are true. On being asked whether the condition that M/s Alpha Tradelink shall supply raw tobacco to the SEZ unit and that the SEZ unit shall act as the manufacturer and processor of the goods had ever been observed, he stated that M/s Alpha Tradelink had supplied only “Scented Chewing Tobacco” in finished form and that the said condition had not been observed. On being asked whether he knew about Rule 46(11) of the SEZ Rules, he stated that he is not aware of the provisions of the said Rule and does not know the legal meaning or implication of the condition mentioned in the agreement.

(ix) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer and being asked to comment as to why the goods had been valued at Rs. 90/- per Kg as against the declared value of around Rs. 2,350/- per Kg shown in his tax invoices, he stated that he accepted that they had supplied the said goods in white HDPE bags of approximately 20 Kg each to M/s Shriji Overseas, that they had supplied the goods as received by mixing them, and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods. He further stated, on perusal of the valuation report, that the value assessed by the Chartered Engineer is substantially lower than the value at which M/s Alpha Tradelink supplied the goods.

9.8 Statement dated 10.07.2026 of **Shri Prashant Rameshchandra Sheth, Proprietor of M/s P.R. Sheth & Co.** (GSTIN: 24FOGPS5639L1Z9), a Level-2 supplier of M/s Alpha Tradelink and M/s Skyline Exim, was recorded under Section 108 of the Customs Act, 1962 on 10.07.2026 **(RUD-65)**, wherein he submitted a file containing purchase and sale invoices, bank statement and e-way bills **(RUD-66)**, and inter alia stated that:

(i) He commenced the trading of scented chewing tobacco of the Baghban brand-138 and Rajnigandha pan masala through his proprietorship firm M/s P.R. Sheth & Co. about four months earlier, he being its sole proprietor and looking after the overall day-to-day management and affairs of the firm.

(ii) On being asked, he stated that M/s Alpha Tradelink is the principal wholesale purchaser of scented chewing tobacco of the Baghban brand falling under HSN 24039910 / 24039930 and of Rajnigandha pan masala falling under HSN 21069020 from his firm; that he supplied scented chewing tobacco under HSN 24039910 to M/s Skyline Exim on three occasions; and that he also supplies these goods to various other retailers.

(iii) On being asked, he stated that he came into contact with Shri Vimal Jani, Proprietor of M/s Alpha Tradelink (Mob. 9974964499), in February 2026 through his wife's maternal uncle Shri Dineshbhai Ambalsheda, a resident of Rajkot; that Shri Vimal Jani enquired whether he could undertake the bulk supply of scented chewing tobacco and Rajnigandha pan masala; that accordingly from February 2026 onwards he commenced supplying bulk quantities of scented chewing tobacco, primarily under the "Baghban" brand, in pack sizes of 25 g, 50 g, 200 g and 500 g, and also Rajnigandha pan masala, to M/s Alpha Tradelink; and that in respect of the supplies made to M/s Skyline Exim he was contacted by Shri Jigneshbhai through Shri Vimal Jani, pursuant to which he supplied the aforesaid goods to M/s Skyline Exim on three occasions.

(iv) On being asked, he stated that he procured scented chewing tobacco, primarily of the "Baghban" brand, mainly from M/s Subhas Agency, Jam Jodhpur, and also from M/s Aradhana Agency, Morbi, and submitted copies of the invoices and corresponding e-way bills.

(v) He stated that M/s P.R. Sheth & Co. was not engaged in the manufacture or processing of any goods falling under HSN 24039910 / 24039930, and that the goods supplied were purchased in the form of branded retail pouches, packets or tins of the Baghban brand, bearing specified descriptions and printed Maximum Retail Prices (MRPs), and were supplied as such to M/s Alpha Tradelink and M/s Skyline Exim.

(vi) On being asked, he stated that the goods were fully marketable and ready for consumption at the time of supply and that no manufacturing, alteration, packing, repacking or any other processing was undertaken by him prior to their supply.

(vii) On being asked as to the current status of payment, he stated that M/s P.R. Sheth & Co. has received full payment in respect of all supplies made to M/s Alpha Tradelink and M/s Skyline Exim and that no amount is outstanding from either of them.

(viii) On being asked whether M/s P.R. Sheth & Co. has any business transaction with, or has ever supplied goods under HSN 24039910 / 24039930 to, M/s Shriji Overseas, KASEZ, Gandhidham, he stated that M/s P.R. Sheth & Co. has no business transaction whatsoever with M/s Shriji Overseas and has never supplied any such goods to M/s Shriji Overseas.

(ix) On being asked whether M/s P.R. Sheth & Co. holds any registration or licence under the Cigarettes and Other Tobacco Products Act, 2003, he stated that since they do not carry out any manufacturing process no such registration or licence is required, and produced FSSAI Licence No. 10726030000243.

9.9 Statement dated 10.07.2026 of **Shri Bhushan Jayantbhai Kesaria, Proprietor of M/s Dwarkesh Marketing** GSTIN: 24CZJPK8570P2ZI, a Level-2 supplier of M/s Preet Enterprise, M/s Skyline Exim, M/s Alpha Tradelink and M/s Ashwamegh Corporation, was recorded under Section 108 of the Customs Act, 1962 on 10.07.2026 **(RUD-67)**, wherein he submitted purchase, sale invoices and bank statements **(RUD-68)**, and inter alia stated that:

(i) He stated that M/s Dwarkesh Marketing is his proprietorship concern and the firm is engaged in the wholesale trading of tobacco and allied products including pan masala, scented chewing tobacco, cigarettes, bidis, mouth fresheners and areca nut.

(ii) On being asked as to his role and responsibilities, he stated that he is the sole proprietor and has been managing the firm since its establishment, being responsible for all business activities and all major business decisions of the firm being taken by him.

(iii) On being asked to name the entities to whom scented chewing tobacco has been supplied from F.Y. 2024-25 till date on a business-to-business basis, he stated that supplies had been made to M/s Preet Enterprise (24AIUPR6927K1ZE), M/s Skyline Exim (24AJSPD7941A1ZD), M/s Alpha Tradelink (24AUXPJ9024E1ZE), M/s Ashwamegh Corporation (24AGNPV5473B1Z6), M/s S.Y. Traders (24HCNPS2644G1Z9), M/s Dhanraj Enterprise (24EXBPM4811B1Z0), M/s J.M. Trading Company (24ADBPK6382M1Z9), M/s H.M. Traders (24ANGPJ8285K1ZJ) and M/s Raj Kamal Pan House (24AAEFR5457Q1ZL).

(iv) On being asked to state the persons with whom he coordinates at each of the said four first-named entities, he named Shri Taral Rupareliya of M/s Preet Enterprise (Mob. 9054855005), Shri Jignesh Dobariya of M/s Skyline Exim (Mob. 9379411111), Shri Vimal Jani of M/s Alpha Tradelink (Mob. 9974964499) and Shri Sudhir Vaja of M/s Ashwamegh Corporation (Mob. 8200879870), and stated that the said persons negotiate the prices, place purchase orders, coordinate the supply of goods and arrange payments on behalf of their respective firms.

(v) On being asked whether M/s Dwarkesh Marketing has ever supplied goods directly to the premises of M/s Shriji Overseas at KASEZ, Gandhidham, he stated that it has never supplied any goods directly to the said premises; that all supplies were made only to the registered business addresses of the respective purchasing firms as mentioned in the tax invoices and e- way bills; that he personally generates the e-way bills for such supplies and the consignee address mentioned therein is always the registered address of the respective purchasing firm.

(vi) On being asked as to the form in which the goods of CTH 2403 are procured and whether any process is carried out thereon, he stated that M/s Dwarkesh Marketing procures the goods in finished retail packs of various brands including 138, Tulsi, Maniklal Gold and Baghban from M/s J.T. and Company, M/s Jay Bhavani Trading, M/s Aradhna Agency, M/s Shree Krishna Sales Corporation, M/s Jenish Sales Agency and M/s Kanabar Sales Agency; and that after procurement no manufacturing, processing, repacking, relabelling, blending or

any other value addition is carried out by M/s Dwarkesh Marketing, the goods being supplied in the same condition and packing in which they are received from the suppliers after adding his trading margin.

(vii) On being asked whether M/s Dwarkesh Marketing holds any registration or licence under the Cigarettes and Other Tobacco Products Act, 2003, he stated that since they do not carry out any manufacturing process no such registration or licence is required, and produced FSSAI Licence No. 10724019000174.

9.10 Statement of **Shri Manish Ramniklal Mirani, Controller of M/s Dhanraj Enterprise** GSTIN: 24EXBPM4811B1Z0, a Level-2 supplier of M/s Preet Enterprise, M/s Skyline Exim, M/s Alpha Tradelink and M/s Ashwamegh Corporation, was recorded under Section 108 of the Customs Act, 1962 on 16.07.2026 **(RUD-69)**, wherein he submitted sale invoices along with the relevant e-way bills **(RUD-70)**, and inter alia stated that:

(i) On being asked, he stated that in December 2024 he started M/s Dhanraj Enterprise, which is registered in the name of his wife Smt. Manisha Manish Mirani, who is the sole proprietor of the said firm.

(ii) On being asked, he stated that that the firm is registered in the name of his wife and that all business activities of the firm are managed by him and all major business decisions in the firm is being taken by him.

(iii) On being asked to name the entities to whom scented chewing tobacco has been supplied from F.Y. 2024-25 till date, he stated that supplies had been made to M/s Preet Enterprise, M/s Skyline Exim, M/s Alpha Tradelink, M/s Ashwamegh Corporation and M/s S.Y. Traders.

(iv) On being asked to state the persons with whom he coordinates at each of the said entities, he named Shri Taral Bhai of M/s Preet Enterprise (Mob. 9274574057), Shri Jignesh Bhai of M/s Skyline Exim (Mob. 9379411111), Shri Vimal Bhai of M/s Alpha Tradelink (Mob. 9974964499) and Shri Sudhir Bhai of M/s Ashwamegh Corporation (Mob. 8200879870), and stated that the said persons negotiate the prices, place purchase orders, coordinate the supply of goods and arrange payments on behalf of their respective firms.

(v) On being asked whether M/s Dhanraj Enterprise has ever supplied goods directly to the premises of M/s Shriji Overseas at KASEZ, Gandhidham, he stated that it has never supplied any goods directly to the said premises; that all supplies were made only to the registered business addresses of the respective purchasing firms.

(vi) He stated that M/s Dhanraj Enterprise procured goods falling under CTH 2403 in finished retail packs of various brands, including 138 and Baghban, from M/s Rutvi Enterprise, Bhavnagar, and M/s Mahendra Kumar & Co., Jamnagar. He further stated that no manufacturing, processing, repacking, relabelling, blending or any other value addition was carried out after procurement, and that the goods were supplied in the same condition and packing as received from the suppliers, after adding his trading margin.

9.11 Statement of **Shri Chirag Jain, Proprietor of M/s Sanwariya Traders** GSTIN: 07CJXPJ4337F2ZT, DTA Supplier was recorded under Section 108 of the Customs Act, 1962 on 27.07.2026 **(RUD-71)**, wherein he submitted a file containing purchase and sale invoices, bank statement and e-way bills **(RUD-72)**, and inter alia stated that:

(i) In October 2025 he established M/s Sanwariya Traders, engaged in the trading and supply of tobacco products, he being its sole proprietor.

(ii) He stated that he came into contact with Shri Raj Vardhan Jha in February 2025 at Kanpur where the latter had come to meet some person regarding tobacco products; and that thereafter, in December 2025, M/s Sanwariya Traders started supply of scented chewing tobacco to M/s Shriji Overseas.

(iii) On being asked, he stated that M/s Sanwariya Traders is not engaged in the manufacture of goods falling under CTH 2403; that the goods were purchased from M/s Vertex Ventures (07KZTPK0926F1ZY) and M/s Himpat Enterprises (07DTKPA2221P1ZN) in the form of transparent packets packed in cardboard boxes; and that after receipt of the goods they supply the goods “as is” to M/s Shriji Overseas.

(iv) On being asked whether the goods supplied were already marketable and ready for consumption, he stated that the goods were already marketable and ready for consumption at the time of supply and were a finished product which did not require any further processing or manufacturing.

(v) On being asked as to the current status of payment, he stated that they have received 100% payment for the goods supplied to M/s Shriji Overseas.

(vi) On being asked whether he receives any information from M/s Shriji Overseas as to whether the goods supplied have been exported, he stated that they do not receive any such information and that he therefore has no knowledge of whether or when such goods are exported.

(vii) On being asked whether M/s Sanwariya Traders had any role in identifying the overseas buyer, negotiating the export price or fixing the terms of export, he stated that it had no role whatsoever therein, its role being limited to supplying the goods to M/s Shriji Overseas at KASEZ against its tax invoices, all matters relating to export having been looked after entirely by Shri Raj Vardhan Jha and M/s Shriji Overseas.

(viii) On being asked, he stated that M/s Sanwariya Traders has never subjected its goods to any kind of laboratory test, that they ask the buyer, namely M/s Shriji Overseas, to have the product tested if it needs to do so, and that they have never received any complaint regarding the quality of the goods supplied.

(ix) On being asked how the purchase price of the goods procured from his suppliers is arrived at, he stated that the goods procured by M/s Sanwariya Traders are sent to M/s Shriji Overseas for quality testing; that after the quality of the goods is verified M/s Shriji Overseas informs them of the price at which they are willing to purchase the goods; that based on the said price they quote their purchase price to M/s Vertex Ventures and M/s Himpat Enterprises; and that thereafter negotiations take place and once both parties agree the purchase price is finalised.

(x) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer in respect of the goods supplied by M/s Sanwariya Traders and detained under Panchnama dated 26.02.2026, which were found packed in cardboard boxes weighing approximately 6 Kg net each, and being asked to comment as to why the said goods had been valued at Rs. 90/- per Kg as against the declared value of around Rs. 3,052/- per Kg shown in his tax invoices, he stated that he accepted that they had supplied the said goods in cardboard boxes having three transparent packets of approximately 2 Kg each to M/s Shriji Overseas,

that he cannot comment why the value arrived at by the valuer is so low, and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods.

9.12 Statement of **Shri Vikas, Proprietor of M/s Avtar Enterprises** GSTIN: 07CTIPV5239H1Z6, DTA Supplier was recorded under Section 108 of the Customs Act, 1962 on 27.07.2026 **(RUD-73)**, wherein he submitted purchase and sale invoices, bank statements and e-way bills **(RUD-74)**, and inter alia stated that:

(i) On being asked, he stated that in July 2025 he established M/s Avtar Enterprises, engaged in the trading and supply of tobacco products and cold drinks, he being its sole proprietor and looking after the overall day-to-day affairs of the firm.

(ii) On being asked how and when he came into contact with Shri Raj Vardhan Jha, he stated that around June 2025 he came into contact with a person named Manish in Delhi who provided him with the mobile number of Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas; that Manish informed him that if he intended to start a business dealing in tobacco products he could supply such products to M/s Shriji Overseas as Shri Raj Vardhan Jha had overseas buyers; and that pursuant to these discussions M/s Avtar Enterprises commenced the supply of scented chewing tobacco to M/s Shriji Overseas in September 2025.

(iii) On being asked whether the goods of CTH 2403 supplied were manufactured or procured, he stated that M/s Avtar Enterprises is not engaged in the manufacture of goods falling under CTH 2403; that the goods were purchased from M/s Vertex Ventures (07KZTPK0926F1ZY) and M/s Himpat Enterprises (07DTKPA2221P1ZN) in the form of transparent packets packed in cardboard boxes of approximately 6 Kg or 5 Kg each; and that after receipt of the goods they supply the goods “as is” to M/s Shriji Overseas.

(iv) On being asked whether the goods supplied were already marketable and ready for consumption, he stated that the goods were already marketable and ready for consumption at the time of supply and were a finished product which did not require any further processing or manufacturing.

(v) On being asked as to the current status of payment, he stated that they have received most of the payment for the goods supplied to M/s Shriji Overseas from Shri Raj Vardhan Jha in their bank account.

(vi) On being asked whether he receives any information from M/s Shriji Overseas as to whether the goods supplied have been exported, he stated that they do not receive any such information and that he therefore has no knowledge of whether or when such goods are exported.

(vii) On being asked whether M/s Avtar Enterprises had any role in identifying the overseas buyer, negotiating the export price or fixing the terms of export, he stated that it had no role whatsoever therein, its role being limited to supplying the goods to M/s Shriji Overseas at KASEZ against its tax invoices, all matters relating to export having been looked after entirely by Shri Raj Vardhan Jha and M/s Shriji Overseas.

(viii) On being asked as to the manner in which quality, composition and specifications are ensured, he stated that M/s Avtar Enterprises has never subjected its goods to any kind of laboratory test, that the buyer is free to test the goods, and that they have never received any complaint regarding the quality of the goods supplied.

(ix) On being asked how the purchase price of the goods procured from his suppliers is arrived at, he stated that they procure the goods from M/s Vertex Ventures and M/s Himpat Enterprises at an agreed price and thereafter add their profit margin as a trader and sell the goods at a competitive price to M/s Shriji Overseas.

(x) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer in respect of the goods supplied by M/s Avtar Enterprises and detained under Panchnamas dated 26.02.2026 and 09.05.2026, and being asked to comment as to why the said goods had been valued at Rs. 90/- per Kg as against the declared value of around Rs. 2,300/- to Rs. 3,000/- per Kg shown in his tax invoices, he stated that he accepted that they had supplied the said goods in cardboard boxes of 5 Kg or 6 Kg containing transparent packets to M/s Shriji Overseas, that he cannot comment why the value arrived at by the valuer is so low, and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods.

9.13 Statement of **Shri Bal Kishan Pal, Proprietor of M/s Sun Overseas**, DTA Supplier, GSTIN: 07APFPP6183F1ZO was recorded under Section 108 of the Customs Act, 1962 on

28.07.2026 **(RUD-75)**, wherein he submitted a file containing purchase and sale invoices, bank statements and e-way bills **(RUD-76)**, and inter alia stated that:

(i) On being asked, he stated that in April-May 2025 he established M/s Sun Overseas, engaged in the trading and supply of tobacco products, he being its sole proprietor.

(ii) On being asked how and when he came into contact with Shri Raj Vardhan Jha, he stated that a few persons in his employ go into the market for marketing purposes; that around July 2025 during a visit a marketing person brought the contact number of Shri Raj Vardhan Jha; that he thereafter contacted Shri Raj Vardhan Jha over the telephone and had discussions regarding the supply of scented chewing tobacco; and that pursuant thereto M/s Sun Overseas commenced supply of scented chewing tobacco to M/s Shriji Overseas in November 2025.

(iii) On being asked whether the goods of CTH 2403 supplied were manufactured or procured, he stated that M/s Sun Overseas is not engaged in the manufacture of goods falling under CTH 2403; that the goods were purchased from M/s Vertex Ventures (07KZTPK0926F1ZY) and M/s Himpat Enterprises (07DTKPA2221P1ZN) in the form of transparent packets of 2 Kg, 1 Kg or 500 gm packed in cardboard boxes of approximately 6 Kg or 5 Kg each; and that after receipt of the goods they supply the goods “as is” to M/s Shriji Overseas.

(iv) On being asked whether the goods supplied were already marketable and ready for consumption, he stated that the goods were already marketable and ready for consumption at the time of supply and were a finished product which did not require any further processing or manufacturing.

(v) On being asked whether he receives any information from M/s Shriji Overseas as to whether the goods supplied have been exported, he stated that they do not receive any such information and that he therefore has no knowledge of whether or when such goods are exported.

(vi) On being asked whether M/s Sun Overseas had any role in identifying the overseas buyer, negotiating the export price or fixing the terms of export, he stated that it had no role whatsoever therein, its role being limited to supplying the goods to M/s Shriji Overseas at

KASEZ against its tax invoices, all matters relating to export having been looked after entirely by Shri Raj Vardhan Jha and M/s Shriji Overseas.

(vii) On being asked as to the manner in which quality, composition and specifications are ensured, he stated that M/s Sun Overseas has had laboratory tests done for its products in the past from a reputed laboratory, that he would produce the laboratory test reports as he did not have the same with him and did not presently remember the name of the laboratory, that the buyer is free to test the goods, and that they have never received any complaint regarding the quality of the goods supplied.

(viii) On being asked how the purchase price of the goods procured from his suppliers is arrived at, he stated that the purchase price is fixed by him by discussing the same with Shri Anuj (Mob. 7027041765) at M/s Himpat Enterprises and with Shri Ankur (Mob. 7027175902) at M/s Vertex Ventures as per market demand.

(ix) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer in respect of the goods supplied by M/s Sun Overseas and detained under Panchnamas dated 26.02.2026 and 09.05.2026, and being asked to comment as to why the said goods had been valued at Rs. 90/- per Kg as against the declared value of around Rs. 2,300/- to Rs. 2,900/per Kg shown in his tax invoices, he stated that he accepted that they had supplied the said goods in cardboard boxes of 5 Kg or 6 Kg containing transparent packets of 500 gm, 1 Kg or 2 Kg to M/s Shriji Overseas, that he cannot comment why the value arrived at by the valuer is so low, and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods; and he further stated that he is not sure whether the goods supplied by M/s Sun Overseas are kept at the premises of M/s Shriji Overseas or are disposed of by exporting or in some other way, Shri Raj Vardhan Jha being better placed to answer that aspect.

9.14 Statement of **Shri Ankul Kumar, Proprietor of M/s Vertex Ventures** GSTIN: 07KZTPK0926F1ZY, a Level-2 supplier of M/s Avtar Enterprises, M/s M.P. Traders, M/s Intelliconnect Traders Private Limited, M/s Sun Overseas, M/s Zebron EV Private Limited, M/s Sanwariya Traders and M/s SPN Trading Company, was recorded under Section 108 of the Customs Act, 1962 on 30.07.2026 **(RUD-77)**, wherein he submitted purchase invoices,

sale invoices with e-way bills, ledgers and FSSAI licence details **(RUD-78)**, and inter alia stated that:

(i) he started M/s Vertex Ventures in the August 2025 for trading of tobacco, pan masala etc., and being engaged in trading in scented chewing tobacco, cigarettes, chips and pan masala supplied to local entities.

(ii) On being asked as to his role and day-to-day responsibilities, he stated that his responsibilities include procurement and dispatch of goods.

(iii) On being asked to name the entities to whom scented chewing tobacco has been supplied since the commencement of business, he stated that supplies had been made to M/s Avtar Enterprises (07CTIPV5239H1Z6), M/s M.P. Traders (09ASSPK3356R2ZN), M/s Intelliconnect Traders Private Limited (24AAFCK5691R2ZQ), M/s Sun Overseas (07APFPP6183F1ZO), M/s Zebron EV Private Limited (24AACCZ1020E1ZZ), M/s Sanwariya Traders (07CJXPJ4337F2ZT), M/s SPN Trading Company (09BZKPA2977C1ZD) and M/s MPK Trading (09EHJPK8301Q1ZN).

(iv) On being asked to state the persons with whom he deals at the said entities, he stated that his elder brother Shri Anuj communicates with the concerned persons of the said entities to negotiate price, place orders and arrange payment.

(v) On being asked as to the form of packaging in which goods of CTH 2403 are supplied, he stated that they supply the goods in bulk packing of 500 gm, 1 Kg and 2 Kg packed in plastic pouches, as well as in retail packing packed in small plastic pouches.

(vi) On being asked as to the form in which the goods of CTH 2403 are procured and whether any process is carried out thereon, he stated that they procure the goods in small retail packs of various brands from M/s Om Traders, M/s BZ Traders and M/s Krishna Sewa Agencies and that they do not carry out any process on the goods after procurement, and produced the purchase invoices and ledgers along with the corresponding e-way bills.

(vii) On being asked whether M/s Vertex Ventures holds any registration or licence under the Cigarettes and Other Tobacco Products Act, 2003, he stated that since they do not carry

out any manufacturing process no such registration or licence is required, and produced FSSAI Licence No. 13325998000550.

9.15 Statement of **Shri Mohit Kaushik, Authorised Representative of M/s Intelliconnect Traders Private Limited** (GSTIN: 24AAFCK5691R2ZQ), DTA Supplier was recorded under Section 108 of the Customs Act, 1962 on 31.07.2026 **(RUD-79)**, wherein he submitted purchase and sale invoices, KYC and bank statements **(RUD-80)**, and inter alia stated that:

(i) He stated that M/s Intelliconnect Traders Private Limited is a private limited company registered under the GST Act on 24.10.2017, that the company has three Directors namely Shri Satish Pandit, Smt. Dolly Pandit and Shri Devender, that the company is engaged in the business of trading and supply of pan masala, tobacco products and cigarettes, and that he is an employee of the company whose responsibility is to look after the loading and unloading of goods at the company's premises.

(ii) On being asked whether the goods classifiable under CTH 2403 supplied were manufactured or procured, he stated that M/s Intelliconnect Traders Private Limited is not engaged in the manufacture of such goods; that the goods were procured from M/s Vertex Ventures (07KZTPK0926F1ZY) and M/s Himpat Enterprises (07DTKPA2221P1ZN) against valid GST tax invoices; that the goods were received in the form of sealed cases containing three individual packs of 2 Kg each aggregating to 6 Kg per case; and that the same were supplied to M/s Shriji Overseas in the original condition as received, without any alteration, processing, blending, repacking or relabelling.

(iii) On being asked whether the goods supplied were already marketable and ready for consumption, he stated that the scented chewing tobacco supplied was marketable and ready for consumption at the time of supply and was a finished product which did not require any further processing or manufacturing.

(iv) On being asked as to the current status of payment, he stated that at the beginning of the business he was informed that payment would be made after the export of the goods and realisation of the export proceeds from the overseas buyers; that as per his knowledge the company has received approximately Rs. 40 lakh against the supplies made to M/s Shriji

Overseas whereas an amount of around Rs. 3.91 crore is still outstanding; and that the company has been continuously following up with M/s Shriji Overseas for realisation of the outstanding dues.

(v) On being asked whether the company had any role in identifying the overseas buyer, negotiating the export price or fixing the terms of export, he stated that it had no role whatsoever therein, its role being limited to supplying scented chewing tobacco to M/s Shriji Overseas against its tax invoices, all matters relating to export having been looked after entirely by Shri Raj Vardhan Jha and M/s Shriji Overseas.

(vi) On being asked as to the manner in which quality, composition and specifications are ensured, he stated that he is not aware whether the company undertook any laboratory testing, chemical analysis, certification or any other quality check in respect of the goods supplied or whether any test report is available, Shri Devender who looks after the business operations of the company being aware of such matters.

(vii) On being shown the Agreement dated 30.05.2024 executed between M/s Shriji Overseas and M/s Intelliconnect Traders Private Limited, he stated that he is not aware whether the said agreement was executed or of the contents thereof, the Directors of the company being aware of the execution and terms thereof.

(viii) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer in respect of the goods supplied by the company and being asked to comment as to why the said goods had been valued at Rs. 90/- per Kg as against the declared value shown in its tax invoices, he stated that M/s Intelliconnect Traders Private Limited had supplied the scented chewing tobacco in the same condition as received from the suppliers without carrying out any processing, manufacturing, blending, repacking or relabelling, the Directors being aware of such matters; and further stated, on perusal of the valuation report, that the value assessed by the Chartered Engineer is substantially lower than the value at which the company supplied the goods.

9.16 Statement of **Shri Hardik Bhanjibhai Amrutiya, Proprietor of M/s Bajrang Impex** (GSTIN: 24BPTPA0461E1Z9), DTA Supplier, was recorded under Section 108 of the

Customs Act, 1962 on 11.08.2026 **(RUD-81)**, wherein he submitted a file containing purchase and sale invoices and e-way bills **(RUD-82)**, and inter alia stated that:

(i) On being asked, he stated that he started his proprietorship firm M/s Bajrang Impex in October 2024 for trading of metal scrap and supplies of chewing tobacco.

(ii) On being asked, he stated that he came into contact with Shri Raj Vardhan Jha, Proprietor, M/s Shriji Overseas through Shri Jay Parmar residing at Mundra, Gandhidham, known to both of them; that Shri Raj Vardhan Jha informed him that M/s Shriji Overseas required "Scented Chewing Tobacco" in bulk quantity for export purposes and asked whether he could supply the same to its unit located in KASEZ, Gandhidham; and that thereafter, in December 2025, M/s Bajrang Impex started supply of scented chewing tobacco to M/s Shriji Overseas.

(iii) On being asked whether the goods of CTH 2403 supplied were manufactured or procured, he stated that M/s Bajrang Impex is not engaged in the manufacture of goods falling under CTH 2403; that the goods were purchased from M/s Khodiyar Enterprises, Bombay Market, Kalavad, Jamnagar (GSTIN: 24EHUPS0536J1ZT) under valid GST tax invoices in the form of branded retail pouches, packets or tins of brands such as Baghban and other similar brands; that after receipt the retail pouches, packets and tins were opened and their contents were mixed together using a mixing machine so as to obtain a uniform mixture; that the blended scented chewing tobacco was thereafter packed into plain white plastic pouches each containing 1 Kg; that the said pouches did not carry any brand name, trade mark, manufacturer's details, batch number, MRP, label or any other identifying markings; that two or three such pouches were packed in a small carton and two small cartons in a larger carton; and that the goods so packed were supplied to M/s Shriji Overseas under LUT.

(iv) On being asked he stated that the goods supplied by them were finished goods requiring no further processing, that no batch-wise or lot-wise identification was maintained and the individual lots could not be distinguished after delivery, that the firm had no role whatsoever in identifying the overseas buyer, negotiating the export price or fixing the terms of export, and that no payment had been received from M/s Shriji Overseas, Shri Raj Vardhan Jha having assured him that the payment would be made once the testing of the goods seized by DRI is finished.

(v) On being shown the Valuation Reports of the Customs-empanelled Chartered Engineer, he stated that M/s Bajrang Impex had supplied the goods in plain white plastic pouches of approximately 1 Kg each, whereas the goods detained were in packs of 20 Kg. He further stated that, in his view, the goods detained were not supplied by M/s Bajrang Impex, and that they had never received any complaint from M/s Shriji Overseas regarding the quality of the goods.

(vi) On being shown the Agreement dated 30.12.2025 submitted by M/s Shriji Overseas, he stated that he had not signed any such agreement and did not accept that it was executed between M/s Bajrang Impex and M/s Shriji Overseas. He further stated that M/s Bajrang Impex had supplied scented chewing tobacco only in finished form and that he is not aware of Rule 46(11) of the SEZ Rules.

9.17 Statement of **Shri Bharat Damjibhai Patel, Proprietor of M/s Patel Trading** (GSTIN: 24BWXPP2855A2Z9), a Level-2 supplier of M/s Nextzen Chem, was recorded under Section 108 of the Customs Act, 1962 on 22.09.2026 **(RUD-83)**, wherein he, inter alia, stated that:

(i) he commenced the wholesale trading of tobacco products in November 2025 under M/s Patel Trading and he is responsible for all its business activities including purchase, sale, banking and statutory compliance;

(ii) M/s Patel Trading supplied "Scented Chewing Tobacco" to M/s Nextzen Chem on two occasions only in December 2025;

(iii) the person with whom he dealt at M/s Nextzen Chem is Shri Ketanbhai Bhut (Mob. 9998012358), who negotiated the price, placed the orders, coordinated the supplies and arranged the payments;

(iv) M/s Patel Trading never supplied any goods directly to the premises of M/s Shriji Overseas at KASEZ, Gandhidham, all its supplies having been made to the registered address of M/s Nextzen Chem as mentioned in the tax invoices and in the e-way bills generated by him;

(v) M/s Patel Trading procures goods of CTH 2403 in finished retail packs of various brands, mainly "138" and "Baghban", from M/s Deepsun (GSTIN: 24ABGPP5349C1ZS), and supplies them in the same condition and packing in which they are received, after adding its trading margin, without any manufacturing, processing, repacking, relabelling, blending or other value addition; and

(vi) M/s Patel Trading holds no registration or licence under the Cigarettes and Other Tobacco Products Act, 2003, and holds a State FSSAI licence No. 10725022000466.

9.18 Statement of **Smt. Komal S. Chanchpara, Proprietor of M/s Patel Agency** (GSTIN: 24AXVPC2686G1Z7), a Level-2 supplier of M/s Nextzen Chem, was recorded under Section 108 of the Customs Act, 1962 on 23.09.2026, **(RUD-84)**, wherein she, inter alia, stated that:

(i) M/s Patel Agency is a proprietorship concern registered under the Goods and Services Tax on 03.07.2024 and engaged in the wholesale trading of tobacco and allied products, of which she is the sole proprietor, the affairs of the firm being looked after by her together with her husband Shri Sanjaybhai Chanchpara;

(ii) M/s Patel Agency supplied "Scented Chewing Tobacco" to M/s Nextzen Chem under thirteen invoices;

(iii) the person with whom she dealt at M/s Nextzen Chem is Shri Ketanbhai Bhut (Mob. 9998012358), who negotiated the price, placed the orders, coordinated the supplies and arranged the payments;

(iv) M/s Patel Agency never supplied any goods directly to the premises of M/s Shriji Overseas at KASEZ, Gandhidham, all its supplies having been made to the registered address of M/s Nextzen Chem as mentioned in the tax invoices and in the e-way bills generated by her;

(v) M/s Patel Agency procures goods of CTH 2403 in finished retail packs of various brands, mainly "138" and "Rajnigandha", from M/s Shiv Shakti Marketing (GSTIN: 08AFAPJ6204N1ZF), M/s SS Traders (GSTIN: 06ACTPA6039Q1Z0), M/s Rutvi Enterprise (GSTIN: 24AAWPV3605N1ZY) and others, and supplies them in the same condition and

packing in which they are received, after adding its trading margin, without any manufacturing, processing, repacking, relabelling, blending or other value addition; and

(vi) M/s Patel Agency holds no registration or licence under the Cigarettes and Other Tobacco Products Act, 2003, and holds a State FSSAI licence.

10. FURTHER STATEMENT DATED 30.09.2026 OF SHRI RAJ VARDHAN JHA, PROPRIETOR OF M/s SHRIJI OVERSEAS, AND E-MAILS FURNISHED BY HIM

10.1 A further statement of **Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas**, was recorded under Section 108 of the Customs Act, 1962 on 30.09.2026 in pursuance of Summons dated 25.09.2026 **(RUD-85)**, wherein he inter alia stated that:

(i) He produced the ledger accounts maintained in the books of M/s Shriji Overseas in respect of the DTA suppliers **(RUD-86)** and stated that M/s Shriji Overseas has paid the full invoice value of the supplies received from M/s Avtar Enterprises, M/s Intelliconnect Traders Private Limited, M/s M.P. Traders, M/s Sanwariya Traders, M/s SPN Trading Company, M/s Sun Overseas and M/s Zebron EV Private Limited. He further stated that no payment has been made against the goods procured from M/s Preet Enterprise, M/s Nextzen Chem, M/s Alpha Tradelink, M/s Skyline Exim, M/s Ashwamegh Corporation, M/s Bajrang Impex, M/s Astral Enterprise and M/s Harishree Industry, the understanding with these eight suppliers being that payment would be released only upon export of the goods and receipt of the corresponding remittance from the overseas buyer, and the invoice value standing in the books of M/s Shriji Overseas as trade payables until then.

(ii) On being asked whether M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports were aware that thirty-nine, seven and three Shipping Bills respectively were being filed using their IECs upon the Digital Signature Certificate of M/s Shriji Overseas, he stated that each of them was aware of the filing of shipping bills in their names. He explained that upon the filing of every Shipping Bill on ICEGATE an intimation is generated automatically and sent to the e-mail address registered against the Importer-Exporter Code of the entity named as exporter, further messages being generated at every stage of processing including the Let Export Order, and that all such intimations in respect of the forty-nine Shipping Bills stand transmitted to the three entities. He further stated that M/s Shriji Overseas had received

no authorisation from M/s M.P. Traders, M/s Avtar Enterprises or M/s ARM Exports for the filing of Shipping Bills upon their Importer-Exporter Codes.

(iii) On being asked to produce the Bank Realisation Certificates in respect of the remittances received against the forty-nine Shipping Bills, with a Shipping Bill-wise correlation, he stated that the Shipping Bills were filed using the IECs of M/s M.P. Traders and M/s Avtar Enterprises. He stated that the AD Code declared in each Shipping Bill is the AD Code of the entity named as exporter in it, and that the bank has, for that reason, declined to issue Bank Realisation Certificates in the name of M/s Shriji Overseas. He stated that he has applied for amendment of the Shipping Bills so as to substitute the name and AD Code of M/s Shriji Overseas for those of the named exporter, and that the applications are pending. He further stated that his earlier statement dated 27.04.2026 to the effect that the AD Code of M/s Shriji Overseas had been declared in the Shipping Bills was misstated by him.

(iv) On being asked whether M/s Shriji Overseas is registered with the Tobacco Board of India as an exporter of tobacco, he stated that M/s Shriji Overseas is not so registered and holds no Registration-cum-Membership Certificate issued by the Board, notwithstanding which the forty-nine Shipping Bills covering goods declared as “Scented Chewing Tobacco” of CTH 2403 were filed by him using his own Digital Signature Certificate. He stated that M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports each hold a valid registration with the Tobacco Board.

(v) On being asked to submit the written clarification undertaken by him as to the filing of the Shipping Bills using the IECs of M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports under Rule 46(11) of the Special Economic Zones Rules, 2006, he stated that, upon examination of the said Rule and of the export documents, Rule 46(11) has no application whatsoever to the exports undertaken from the premises of M/s Shriji Overseas upon the Importer-Exporter Codes of the said three entities. He admitted that the forty-nine Shipping Bills, covering goods procured by M/s Shriji Overseas from the DTA suppliers, held in its possession and custody at all material times, stuffed at and moved from its premises and filed upon its own Digital Signature Certificate, ought to have been filed declaring M/s Shriji Overseas as the exporter.

(vi) On being shown the statements recorded under Section 108 of the Customs Act, 1962 of Shri Taral Nandlal Rupareliya (M/s Preet Enterprise), Shri Jignesh Ghushabhai Dobariya (M/s Skyline Exim), Shri Ketankumar Vithaldas Bhut (M/s Nextzen Chem), Shri Sudhir Ratanshibhai Vaja (M/s Ashwamegh Corporation), Shri Vimal Kishorchandra Jani (M/s Alpha Tradelink), Shri Chirag Jain (M/s Sanwariya Traders), Shri Vikas (M/s Avtar Enterprises), Shri Bal Kishan Pal (M/s Sun Overseas), Shri Mohit Kaushik (M/s Intelliconnect Traders Private Limited) and Shri Hardik Bhanjibhai Amrutiya (M/s Bajrang Impex), he perused each of them, put his dated signature on the last page thereof and stated that he agreed with their contents.

(vii) On being shown the seven Shipping Bills Nos. 7019588, 7020040, 7020041, 7020045, 7020046, 7020047 and 7020051 all dated 15.11.2025 filed using the IEC of M/s Avtar Enterprises, in which the goods are described as "Scented Tobacco" but declared under CTI 21069020, he stated that the goods covered by them are scented chewing tobacco procured by M/s Shriji Overseas from various DTA suppliers and are not goods of Chapter 21. He stated that the correct tariff item is 24039930, and that the declaration of CTI 21069020 was made by him inadvertently at the time of self-submission of the Shipping Bills upon his own Digital Signature Certificate and is a mis-declaration on his part.

10.2 On 01.10.2026, Shri Raj Vardhan Jha forwarded copies of e-mails **(RUD-87)** exchanged between M/s Shriji Overseas and M/s Creative Impex Limited, Hong Kong, the notify party of the goods exported by M/s Shriji Overseas. In the e-mails dated 22.04.2026, 14.05.2026 and 15.09.2026, Shri Raj Vardhan Jha asked M/s Creative Impex Limited to release a pending payment, and stated in the last that the payment was required in order to ship the pending goods. By its e-mail dated 23.04.2026, M/s Creative Impex Limited stated that they are putting all payments on hold because the GST registration of M/s Shriji Overseas stood suspended. By its e-mail dated 15.05.2026, after the registration had been restored, M/s Creative Impex Limited asked M/s Shriji Overseas first to deliver the goods lying at the premises of M/s Shriji Overseas, against which it had already paid an advance. By its e-mail dated 26.09.2026, M/s Creative Impex Limited stated that the shipments due in December 2025 and January 2026 had not been received, and referred to the investigation by the Directorate of Revenue Intelligence of which Shri Raj Vardhan Jha had informed it. It

also stated that the standard of the goods supplied did not match the rate applied, and asked for the valuation report of the Directorate, if any. It stated that any final payment would be settled only on a proper valuation at current market rates, and that any excess already paid would have to be refunded.

11. NON-APPEARANCE AGAINST SUMMONS ISSUED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962

11.1 During the investigation, summonses were issued under Section 108 of the Customs Act, 1962 to the persons connected with the exports and with the supplies made to M/s Shriji Overseas. Where the summonses issued at the declared places of business were returned, summonses were also issued at the addresses furnished in the Subscriber Detail Records **(paragraph 11.2)**. The persons named in **"Annexure-D"** did not appear in response to any of the summonses issued to them, and none of them has tendered a statement. The summonses, their service, the responses received and the criminal complaints filed are as mentioned in **Annexure-D**.

11.2 Subscriber details called for from the telecom service providers. M/s M.P. Traders, M/s SPN Trading Company, M/s Zebron EV Private Limited, M/s Astral Enterprise and M/s Intelliconnect Traders Private Limited did not appear in response to the summonses issued at their declared places of business, most of which were returned undelivered **(Annexure-D)**. The Subscriber Detail Records of the mobile numbers registered with their Goods and Services Tax registrations were therefore called for from the telecom service providers concerned, who furnished the particulars together with their certificates **(RUD-140)**. The particulars so furnished are as under:

Table-7: Particulars furnished in the Subscriber Detail Records

Sr.	Entity	Mobile No.	Registered subscriber	Address as per the Subscriber Detail Record
1	M/s M.P. Traders	9810389044	Shri Sunil Kumar	M-50, Raghubir Nagar, Tagore Garden, J.J. Colony, near Neel Kamal School Uniform, West

Sr.	Entity	Mobile No.	Registered subscriber	Address as per the Subscriber Detail Record
				Delhi, Delhi-110027
2	M/s SPN Trading Company	9220978534	Shri Pawan Ahuja	166, Maharaja Agarsen Gali, Old Gupta Colony, Dr. Mukherjee Nagar S.O., Delhi-110009
3	M/s Intelliconnect Traders Private Limited	9824552555	Shri Venkat Adusumilli	A-5, LDRP-ITR Staff Quarters, 15, Gandhinagar, Gujarat-382016
4	M/s Intelliconnect Traders Private Limited	9376075371	C/o Ajay Communication, Shri Suresh Kumar	Shop No. 228, Krish Square, near Alwar By-pass, Bhiwadi, Rajasthan-301019
5	M/s Astral Enterprise	9892764645	Deena Himanshu Panchal	5/42, Manbai Keshavji Wadi, Village Road, behind Link Fashion, Mumbai-400078, Maharashtra
6	M/s Zebron EV Private Limited	7027090765	C/o Diya Enterprises, Shri Ajay Kumar	Complex Market Dharuhera Rewari, Near Bhagat Singh Chowk,Near Bhagat Singh Chowk, Hr Vill. Rewari Near Bhagat Singh Near Bhagat Singh Chowk, Rewari 123106, Rewari 123106, Haryana, IN

11.3 Summonses were then issued at the addresses shown in **Table-7**. Their service and result are shown against Sr. 1, 5 and 8 to 11 of **Annexure-D**. **The criminal complaints**

shown in Annexure-D have been filed before the Court of the Chief Judicial Magistrate, Vapi under Section 208 of the Bharatiya Nyaya Sanhita, 2023.

12. TESTING OF THE GOODS

12.1 The representative samples drawn under the Panchnamas dated 12.02.2026, 26.02.2026 and 09.05.2026 were required to be tested to verify the declaration of the exporter and to ascertain the true nature, composition and quality of the goods.

12.2 The samples drawn under Panchnama dated 12.02.2026 were first forwarded to the Central Revenue Control Laboratory (CRCL), Vadodara, vide its letter dated 24.02.2026 **(RUD-141)**, CRCL Vadodara expressed its inability to test the samples for want of the requisite equipment and recommended that the samples be tested at the National Institute of Research on Commercial Agriculture, Rajahmundry. The National Institute of Research on Commercial Agriculture, Rajahmundry vide its e-mail dated 27.02.2026 **(RUD-142)**, informed that it does not undertake testing related to tobacco products. It also recommended that the samples be tested at the National Tobacco Testing Laboratory, Central Drug Testing Laboratory, Directorate General of Health Services, Mumbai. E-mails were accordingly addressed on 05.03.2026 to the National Tobacco Testing Laboratory, Mumbai; CRCL, New Delhi and to CRCL, Visakhapatnam **(RUD-143)**. The National Tobacco Testing Laboratory, Mumbai vide its e-mail dated 09.03.2026 **(RUD-144)**, expressed its inability to generate a test report for these products with legal authority. CRCL, New Delhi did not respond to the e-mail dated 05.03.2026 or to the reminder issued.

12.3 CRCL, Visakhapatnam confirmed vide its e-mail dated 06.03.2026 **(RUD-145)** that its laboratory is capable of testing "Scented Chewing Tobacco" products. Accordingly, the seven samples (AS;BS;CS;DS;ES;YS;ZS) drawn during the investigation were forwarded to CRCL, Visakhapatnam vide letter dated 11.03.2026 along with Test Memos **(RUD-146)**. CRCL, Visakhapatnam issued its Test Reports dated 12.05.2026 **(RUD-147)**. The findings of these Test Reports are as under:

Table-8: Test Reports dated 12.05.2026 of CRCL, Visakhapatnam

Sample	Source	Description recorded	Finding
AS2	HDPE bags, Container CBHU4164344, Panchnama dated 12.02.2026	Mixture of light and dark brown coloured chopped small flakes of tobacco and hard ribs of tobacco leaves, containing complex aromatic flavouring additives like Phenyl Ethyl alcohol and Geraniol	Has the characteristics of scented tobacco
BS2	Cartons, Container CBHU4164344, Panchnama dated 12.02.2026	Mixture of light and dark brown coloured chopped small flakes of tobacco and hard ribs of tobacco leaves, menthol based flavoring agents and other additives	Has the characteristics of scented tobacco
CS2	HDPE bags, Container CBHU4193168, Panchnama dated 12.02.2026	Mixture of light and dark brown coloured chopped small flakes of tobacco and hard ribs of tobacco leaves, menthol based flavoring agents and other additives	Has the characteristics of scented tobacco
DS2	Container CBHU4193168, Panchnama dated 12.02.2026	Mixture of light and dark brown coloured chopped small flakes of tobacco and hard ribs of tobacco leaves, menthol based flavoring agents and other additives	Has the characteristics of scented tobacco
ES2	Container CBHU4193168, Panchnama dated 12.02.2026	Mixture of light and dark brown coloured chopped small flakes of tobacco and hard ribs of tobacco leaves, menthol based flavoring agents and other additives	Has the characteristics of scented tobacco
YS1	HDPE woven	Mixture of light and dark brown	Has the

Sample	Source	Description recorded	Finding
	plastic bags, Panchnama dated 26.02.2026	coloured chopped small flakes of tobacco and hard ribs of tobacco leaves, containing complex aromatic flavouring additives like Geraniol, Patchouli alcohol and a menthol-based product	characteristics of scented tobacco
ZS1	Plastic sealed pouches in brown corrugated cartons, Panchnama dated 26.02.2026	Mixture of light and dark brown coloured chopped small flakes of tobacco and hard ribs of tobacco leaves, containing complex aromatic flavouring additives like Geraniol, Patchouli alcohol and a menthol-based product	Has the characteristics of scented tobacco

12.4 However, the Test Reports of CRCL, Visakhapatnam did not adequately address the queries raised in the Test Memos, as they did not specify the nicotine content, the percentage composition of tobacco leaves, stems, ribs, dust and flakes and other constituents, and the percentage of any non-tobacco material. A clarification was accordingly sought by e-mail dated 27.05.2026 **(RUD-148)**. In response, CRCL, Visakhapatnam, vide its letter dated 05.06.2026 **(RUD-149)**, clarified that the percentage of nicotine content could not be ascertained and that the individual percentages of tobacco leaves, stems, ribs, dust and flakes also could not be determined.

12.5 Thereafter, e-mails were again addressed to CRCL, New Delhi on 08.06.2026 **(RUD-150)**. In reply, CRCL, New Delhi, vide its e-mail dated 10.06.2026 **(RUD-151)**, informed that the laboratory can ascertain whether the sample is scented chewing tobacco or not and can also determine the moisture and nicotine content. In terms of **Circular No. 46/2020-Customs dated 15.10.2020**, CRCL, New Delhi is designated as the referral laboratory. Accordingly, the representative samples were forwarded to the Central Revenue Control Laboratory, New Delhi vide letter dated 11.06.2026 along with Test Memos **(RUD-152)** for

testing and determination of the nicotine content, the moisture content and whether the goods are in the nature of scented chewing tobacco.

12.6 CRCL, New Delhi issued its Test Reports dated **13.07.2026** in respect of the samples drawn under Panchnama dated 12.02.2026 at CWC CFS, Mundra **(RUD-153)**. It issued its Test Reports dated **22.07.2026** and **24.07.2026 (RUD-154)** in respect of the samples drawn under Panchnamas dated 26.02.2026 and 09.05.2026 at the premises of M/s Shriji Overseas. The samples of both the HDPE bags and the cartons detained under each of these Panchnamas were tested. The findings are tabulated below:

Table-9: Test Reports dated 13.07.2026, 22.07.2026 and 24.07.2026 of CRCL, New Delhi

Sample	**Test Memo / Report date**	**Source and corresponding Shipping Bills**	**Description recorded**	**Nicotine**	**Whether Scented**
AS3	14/2026; 13.07.2026	HDPE bags, Container CBHU4164344; S/Bs 9483663, 9483664 and 9483667	Moist; Heterogeneous mixture of vegetative origin, predominantly composed of cut pieces of stems, twigs, stalks and a very small amount of cut leaves and dust, together with glycerin, flavouring compound (menthol) and a few pieces of tiny aluminium foil	1.5	**Scented**
BS3	15/2026; 13.07.2026	Cartons, Container CBHU4164344; S/Bs 9483677 and	Dried; Heterogeneous mixture of vegetative origin, predominantly composed of cut pieces	1.3	**Not scented**

Sample	Test Memo / Report date	Source and corresponding Shipping Bills	Description recorded	Nicotine	Whether Scented
		9483665	of stems, twigs, stalks and a very small amount of cut leaves and dust, with a few pieces of tiny aluminium foil; negative for glycerin and menthol		
CS3	16/2026; 13.07.2026	Container CBHU4193168; S/Bs 9483537, 9483538 and 9483539	Moist; Heterogeneous mixture of vegetative origin, composed of cut pieces of stems, twigs, stalks and cut leaves and dust, together with glycerin, flavouring compound (menthol) and a few pieces of tiny aluminium foil	1.8	**Scented**
DS3	17/2026; 13.07.2026	Container CBHU4193168; S/Bs 9483371 and 9483533	Dried; Heterogeneous mixture of vegetative origin, predominantly composed of cut pieces of stems, twigs, stalks and a very small amount of cut leaves and dust, with a few pieces of tiny	1.3	**Not scented**

Sample	Test Memo / Report date	Source and corresponding Shipping Bills	Description recorded	Nicotine	Whether Scented
			aluminium foil; negative for glycerin and menthol		
ES3	18/2026; 13.07.2026	Container CBHU4193168; S/Bs 9483371 and 9483533	Dried; Heterogeneous mixture of vegetative origin, predominantly composed of cut pieces of stems, twigs, stalks and a very small amount of cut leaves and dust, with a few pieces of tiny aluminium foil; negative for glycerin and menthol	1.9	**Not scented**
YS2	19/2026; 24.07.2026	HDPE bags detained under Panchnama dated 26.02.2026	Heterogeneous mixture of vegetative origin composed of cut pieces of leaves, stems and twigs together with dust; positive for flavouring compound (menthol); free from glycerin	1.1	**Scented**
ZS2	20/2026; 22.07.2026	Cartons detained under Panchnama	Moist heterogeneous mixture of vegetative	1.6	**Scented**

Sample	Test Memo / Report date	Source and corresponding Shipping Bills	Description recorded	Nicotine	Whether Scented
		dated 26.02.2026	origin composed of cut pieces of leaves, stems, twigs, stalks and dust, together with glycerin, flavouring compound (menthol) and a few pieces of tiny aluminium foil		
PS1	21/2026; 24.07.2026	HDPE bags detained under Panchnama dated 09.05.2026	Moist heterogeneous mixture of vegetative origin composed of cut pieces of leaves, stems and twigs together with dust; negative for flavouring compound (menthol); glycerin positive	1.1	**Not scented**
QS1	22/2026; 22.07.2026	Cartons detained under Panchnama dated 09.05.2026	Heterogeneous mixture of vegetative origin, predominantly composed of cut pieces of stems, twigs, stalks and a very small amount of cut leaves and dust, with a few pieces of tiny aluminium foil;	1.6	**Not scented**

Sample	Test Memo / Report date	Source and corresponding Shipping Bills	Description recorded	Nicotine	Whether Scented
			negative for glycerin and menthol		

12.7 In respect of each of these samples, CRCL, New Delhi has further reported that the sample is wholly of tobacco and is free from additives such as jaggery, molasses, lime, sweeteners and spices. It has also reported that no foreign matter is present in the sample and that fungus, mould or insect damage is not visible to the naked eye. Further, it has reported that, based on the tested parameters, the sample has the characteristics of chewing tobacco and that the nicotine content is consistent with IS 3041:2022 for Minced type Chewing Tobacco.

12.8 The findings of the Test Reports of CRCL, New Delhi are material to the present investigation. Of the nine samples tested by the referral laboratory, five samples, namely BS3, DS3, ES3, PS1 and QS1, have been reported as "not scented". Of these, four samples were found negative for both glycerin and menthol, while sample PS1 was found positive for glycerin but negative for menthol. However, the goods covered by these samples had been declared in the respective Shipping Bills and DTA procurement invoices as **"Scented Chewing Tobacco".** The composition determined by the Test Reports is at variance with a genuine article of trade of the declared description and value.

12.9 The Test Reports of CRCL, New Delhi are significant for the mismatch between the declared description and the finding on scenting, and also for what they independently establish regarding the quality of the goods. In five of the nine samples tested, namely AS3, BS3, DS3, ES3 and QS1, the goods have been recorded as predominantly composed of cut pieces of stems, twigs and stalks, with only a very small proportion of cut leaves. Although no percentage has been reported, this finding bears directly on the query raised in the Test Memos as to the proportion of lamina (leaf) as against stem and midrib. Lamina is the fraction of the tobacco plant that constitutes standard, gradable chewing tobacco of

commercial value, whereas stem, midrib and stalk are its low-value, fibrous residue, ordinarily treated in the trade as tobacco refuse or waste.

12.9.1 Seven of the nine samples (AS3, BS3, CS3, DS3, ES3, ZS2 and QS1) were additionally found to contain tiny pieces of aluminium foil. This finding is more consistent with the use of low-quality material in place of the silver used in commercial products. Further, the presence of aluminium foil shows that this product is not a freshly manufactured, quality-controlled finished product. This compositional and chemical evidence provides an independent, scientific basis for holding that the goods were predominantly low-grade tobacco stem and stalk waste, and were incapable of having the commercial value declared in the DTA procurement invoices and the corresponding Shipping Bills.

12.10 It is also pertinent to mention that neither Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, nor any of the DTA suppliers has produced any test report, quality certificate or laboratory report whatsoever. Shri Raj Vardhan Jha has admitted in his statement dated 27.04.2026 that he has never got the goods falling under CTH 2403 tested or verified for quality, composition or specifications before export.

12.11 Verification from the manufacturers of the brands claimed: From the statements recorded from, and documents furnished by, the DTA suppliers and Level-2 suppliers, it has emerged that the source of the goods was stated to be branded retail packs of scented chewing tobacco. M/s Preet Enterprise, M/s Skyline Exim, M/s Nextzen Chem, M/s Ashwamegh Corporation, M/s Alpha Tradelink and M/s Bajrang Impex named, among others, the brands Baghban, 138 and M Gold. M/s ARM Exports named the branded retail packs of scented chewing tobacco majorly of "Tulsi" supplied by them. M/s Himpat Enterprises named, among others, Tulsi, Kamla Pasand and Shikhar/ SS-1 as the brands it unpacked and repacked. It was therefore considered necessary to ascertain from the manufacturers of these brands whether the goods represented by the samples drawn were products manufactured by them. By letters all dated 25.09.2026 **(RUD-155)**, the manufacturers named in **Table-10** below were requested to depute a duly authorised representative to the office of DRI, Vapi on or before 30.09.2026 to collect representative samples of the goods. Each manufacturer was also requested to have the samples examined by the appropriate persons of the company and

to report in writing whether the goods represented by the samples were manufactured by it, with its observations on the identity, composition and authenticity of the goods.

12.11.1 Representative samples of the goods, were handed over to the authorised representatives of these manufacturers under Panchnamas dated 28.09.2026, 29.09.2026, 06.10.2026 and 07.10.2026 drawn at the office of DRI, Vapi **(RUD-156)**. Each manufacturer has thereafter reported in writing that the goods represented by the samples were not manufactured by it. The particulars are as under:

Table-10: Verification of the samples by the manufacturers of the brands claimed

Sr.	**Manufacturer**	**Manufactured under Brand Name(s)**	**Reply dated**	**Finding reported**
1	M/s Dharampal Satyapal Group, Noida	Tulsi, TZ	07.10.2026 **(RUD-157)**	Goods do not conform to the product specifications/ characteristics of the product manufactured by them
2	M/s Trimurti Fragrances & Flavours Private Limited, Delhi	Shikhar, SS-1	10.10.2026 **(RUD-158)**	Goods do not pertain to the company's products, brands or manufacturing activities
3	M/s Evercrest Industries LLP, Vadodara (202609DDZ10000048FCE)	M Gold	05.10.2026 **(RUD-159)**	Not manufactured or supplied by them
4	M/s Urmin Products Pvt. Ltd.,	Baghban 138	15.10.2026	The goods are not

Sr.	Manufacturer	Manufactured under Brand Name(s)	Reply dated	Finding reported
	Ahmedabad (202609DDZ100004B4C82)		**(RUD-160)**	identifiable as the Company's product "BAGHBAN 138".

12.11.2 The manufacturers of the brands from which the DTA suppliers claim to have drawn the goods have thus disowned them, and the goods are not the branded chewing tobacco of those manufacturers. The DTA suppliers justified the invoiced value of the goods on the basis of these branded products. Hence, this justification is without foundation, and the findings of the referral laboratory and of the two Customs-empanelled Chartered Engineers are corroborated.

13. ANALYSIS OF EXPORTS EFFECTED THROUGH M/s SHRIJI OVERSEAS

13.1 By letter dated 18.03.2026 **(RUD-161)** addressed to the Deputy Commissioner (Customs), Kandla Special Economic Zone, information and documents were sought in respect of exports made through M/s Shriji Overseas. In reply, the Joint Commissioner (In-situ), Kandla Special Economic Zone, vide letter dated 17.04.2026 **(RUD-162)**, furnished the Shipping Bills together with their enclosures. The Joint Commissioner (In-situ) also informed that **"the said Shipping Bills have been filed on ICEGATE by the SEZ unit M/s. Shriji Overseas and no authorization as such is given to third party exporters to file Shipping Bills through Kandla SEZ"**. Further, the SEZ authorities furnished the complete KYC documents submitted by M/s. Shriji Overseas and copies of the Bond-cum-Legal Undertakings in Form-H executed by M/s. Shriji Overseas with the SEZ authorities. They also furnished copies of the permissions/approvals granted by the SEZ authorities to M/s. Shriji Overseas in the form of Letters of Approval (LOAs).

13.2 The export data of Kandla Special Economic Zone (INKDL6) has been scrutinised along with the Shipping Bills furnished by the Joint Commissioner (In-situ), Kandla Special Economic Zone and those furnished by Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas. The scrutiny discloses that, apart from the **ten** impugned live Shipping Bills,

thirty-nine Shipping Bills covering goods of CTH 2403 were filed at Kandla Special Economic Zone (INKDL6) using the Importer-Exporter Codes of three entities, namely **M/s M.P. Traders, M/s ARM Exports and M/s Avtar Enterprises**. In all of these Shipping Bills, M/s Shriji Overseas is shown in the "SEZ Unit Details", and the goods were stuffed at and moved from the premises of M/s Shriji Overseas. Further, the export invoices bear the serial number of the export invoice series of **M/s Shriji Overseas itself**. The particulars are tabulated in **Annexure-B** attached with this report.

13.3 The seven Shipping Bills filed on 15.11.2025 using the IEC of **M/s Avtar Enterprises declare the goods as "Scented Tobacco" but classify them under CTI 21069020, which is the tariff item for "Pan masala"**, and not under Chapter 24. Further, these seven Shipping Bills declare the same unit price of 31 USD per kilogram, the same overseas notify party and the same consignee as the Shipping Bills filed later using the IEC of M/s M.P. Traders under CTI 24039930. Accordingly, the goods covered by these seven Shipping Bills are goods falling under CTH 2403 entered for exportation under a tariff item of Chapter 21. These Shipping Bills do not correspond in respect of classification, apart from value, with the goods actually entered for exportation. Shri Raj Vardhan Jha, on being shown these seven Shipping Bills on 30.09.2026, has admitted that the goods covered by them are scented chewing tobacco procured from various DTA suppliers and that the correct tariff item is 24039930. He has further admitted that the declaration of CTI 21069020 was a mis-declaration made by him at the time of self-submission using his own Digital Signature Certificate.

13.4 In each of the twenty-nine past and ten impugned Shipping Bills filed using the IEC of M/s M.P. Traders, the **AD Code declared is 6320055**. In each of the seven Shipping Bills dated 15.11.2025 filed using the IEC of M/s Avtar Enterprises, the AD Code declared is 0510135, which is the AD Code of M/s ARM Exports with HDFC Bank, Kanpur. AD Code 0510135 is also declared in the three Shipping Bills filed using the IEC of M/s ARM Exports. Shri Raj Vardhan Jha stated on 22.06.2026 that the AD Code declared in the Shipping Bills was that of M/s Shriji Overseas. However, on 30.09.2026, he stated that this was misstated and that the AD Code declared in each of the forty-nine Shipping Bills is that of the entity named as exporter in it. Both versions are incorrect for the seven Shipping Bills filed using

the IEC of M/s Avtar Enterprises, as these carry the AD Code of M/s ARM Exports. No remittance has been received against the past 39 shipping bills exported through M/s Shriji Overseas and no Bank Realisation Certificate has been produced in respect of any of the thirty-nine past Shipping Bills any of the parties involved i.e M/s Shriji Overseas; M/s M.P traders, M/s Avtar Enterprises and M/s ARM Exports despite multiple requests.

13.5 The Marks and Numbers declared in all of these Shipping Bills read "SEZ UNIT - SHRIJI OVERSEAS, SHED NO. 302 & 332, A-I TYPE, PHASE-1, KASEZ, GANDHIDHAM, KUTCH, GST-24AKFPJ4349C3ZG", and the SEZ Unit Details on the shipping bills show the Importer-Exporter Code and the name of M/s Shriji Overseas. The Shipping Bills were filed on ICEGATE by M/s Shriji Overseas using the SEZ Online User ID AKfpj4349cpsu0 and the Digital Signature Certificate of Shri Raj Vardhan Jha.

13.6 Scrutiny of the export declarations further discloses that all the forty-nine Shipping Bills were filed under Customs Broker code SELFSUBMITCH001, that is to say, by self-submission. No Customs Broker was engaged in respect of any of them. Therefore, the filing was made directly by M/s Shriji Overseas, the holder of the ICEGATE, and the SEZ Online credentials used.

13.7 The export invoices attached to these Shipping Bills bear numbers of a single export invoice series of M/s Shriji Overseas, running from SO/EX/02 to SO/EX/58, across all three named exporters and across the entire period from August 2025 to February 2026. The number allotted to each Shipping Bill is set out in **Annexure-B**. Thus, M/s ARM Exports, M/s Avtar Enterprises and M/s M.P. Traders, which are three separate proprietary concerns holding three separate Importer-Exporter Codes and three separate Goods and Services Tax registrations, raised no export invoice of their own.

14. VIOLATION OF THE LETTER OF APPROVAL AND OF THE PERMITTED AUTHORISED OPERATIONS

14.1 M/s Shriji Overseas applied on 22.10.2020 for setting up a manufacturing and warehousing service unit in the Kandla Special Economic Zone. An in-principle Letter of Approval was communicated vide letter F.No. KASEZ/IA/SO/44/2020-21 dated 04.11.2020 **(RUD-163)**, subject to conditions.

14.1.1 The application of M/s Shriji Overseas in Form-F under Rule 17 of the Special Economic Zones Rules, 2006, dated 22.10.2020 and signed by Shri Raj Vardhan Jha, Proprietor, was filed along with a project report, an undertaking and an affidavit. These documents were produced by Shri Raj Vardhan Jha during his statement dated 22.06.2026 **(ref: RUD-19)**. M/s Shriji Overseas proposed to manufacture Gutkha (24039990), Khaini (24039910), Zarda (24039930), Pan Masala (21069020), Chewing Tobacco (24039910) and Filter Tobacco/Khaini (24039910 and 24039920), with an installed capacity of 600 lakh pouches per annum. Under the process described in the project report, the supari was to be cut and roasted, the katha ground into powder and the raw tobacco processed in a tobacco processing machine. All the items were then to be mixed in a mixing machine and packed in small pouches on FFS pouch packaging machines for export. The raw materials listed include tobacco under HS Code 24011090, that is, unmanufactured tobacco of heading 2401. The capital goods listed for manufacture were an FFS pouch packing machine, a sealing machine, a supari cutting machine, supari heating equipment, a kattha mixer and a dehumidifier.

14.2 The Letter of Approval No. 30/2020-21 bearing F.No. KASEZ/IA/30/2020-21/4713 dated 09.12.2020 was thereafter issued to M/s Shriji Overseas **(RUD-164)**. The facilities and entitlements were extended for the establishment of a unit at KASEZ for undertaking the authorised operations, namely Manufacturing Activity as per **Annexure-A** and Warehousing Service Activity as per **Annexure-B**. **Annexure-A** to the Letter of Approval, which covers the Manufacturing Activity, lists the same products as proposed in the application **(paragraph 14.1.1)**. **Annexure-B**, which covers the Warehousing Service Activity, does not include any goods falling under Chapter 24 or Chapter 21 whatsoever.

14.3 This Letter of Approval was subject, inter alia, to the following conditions. The unit was required to export the goods manufactured or the goods imported or procured for trading and services as per the provisions of the Special Economic Zones Act, 2005 and the Rules made under it. The unit was permitted to import or procure from the Domestic Tariff Area all the items required for its authorised operations under the approval. The finished goods were to be 100% physically exported, and no DTA sale or clearance of any goods was to be allowed under any circumstances.

14.3.1 In terms of Rule 22 of the Special Economic Zones Rules, 2006, M/s Shriji Overseas executed a Bond-cum-Legal Undertaking in Form-H, which was accepted by the Development Commissioner, KASEZ vide letter dated 11.01.2021. M/s Shriji Overseas executed an enhanced Bond-cum-Legal Undertaking on 30.01.2024, stating in its covering letter that the bond value was enhanced as its work had increased **(RUD-165)**. Both were signed by Shri Raj Vardhan Jha, Proprietor. In the Bond-cum-Legal Undertaking dated 30.01.2024, M/s Shriji Overseas declared that goods procured from the Domestic Tariff Area are admitted into the unit for carrying out the authorised operations and may be removed without payment of duty for export. M/s Shriji Overseas undertook to abide by all the provisions of the Special Economic Zones Act, 2005 and the Rules in respect of the goods for authorised operations.

14.4 The commencement of the authorised operations of M/s Shriji Overseas with effect from 31.03.2021 was taken on record by the Development Commissioner vide letter dated 20.04.2021 **(RUD-166)**. In its intimation of commencement filed on SEZ Online (Request ID 422100097904**)**, M/s Shriji Overseas stated that it had commenced the authorised operation of warehousing service.

14.5 It therefore emerges from the Letter of Approval as amended that the only authorised operation permitted to M/s Shriji Overseas in respect of goods falling under CTH 2403 is manufacture. M/s Shriji Overseas has no warehousing permission whatsoever in respect of these goods. The entitlement of the unit to procure goods from the Domestic Tariff Area is confined to the items required for its authorised operations, in terms of the Letter of Approval itself and of Rule 30 of the Special Economic Zones Rules, 2006.

14.6 The evidence on record revealed that no manufacturing activity whatsoever, within the meaning of Section 2(r) of the Special Economic Zones Act, 2005, was carried out by M/s Shriji Overseas in respect of the goods of CTH 2403. Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, has himself admitted this in his statements:

14.6.1 Shri Raj Vardhan Jha stated on 27.04.2026 that he agreed that there is no manufacturing activity being carried out as per the SEZ Act and the Rules made under it **(paragraph 5.2(iv))**. He stated on 08.06.2026 and 09.06.2026 that the goods supplied by the

DTA supplier were finished goods in the form of final chewing tobacco, ready for consumption and marketable as such.

14.6.2 The two machines found in the premises of M/s Shriji Overseas during Panchnama dated 26.02.2026 and under Panchnama dated 09.05.2026 were found lying in an uninstalled and un-operational condition. Shri Raj Vardhan Jha on being asked has stated that these machines are not being used for any manufacturing, processing, blending, packing or any other activity in relation to goods falling under CTH 2403. The project report on which the Letter of Approval was granted specified various capital goods proposed to be used for the manufacture of the goods. However, during the search proceedings, the said capital goods/machinery were not found installed or available at the premises of M/s Shriji Overseas.

14.6.3 The DTA suppliers in their statements have stated that the goods supplied by them to M/s Shriji Overseas of CTH 2403 were already marketable and ready for consumption at the time of supply and that they were a finished product requiring no further processing or manufacturing.

14.6.4 Section 2(r) of the Special Economic Zones Act, 2005 defines "manufacture" to mean *to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use. It includes processes such as refrigeration, cutting, polishing, blending, repair, remaking and re-engineering*. The words "a new product having a distinctive name, character or use" govern every activity in the definition, including processing. Manufacture implies a change, but every change is not manufacture; a new and different article must emerge, having a distinctive name, character or use.

14.6.5 As per the definition, no manufacturing took place at the premises of M/s Shriji Overseas. The goods were received as scented chewing tobacco or chewing tobacco of CTH 2403 (**Annexure-A to this IR**) and were entered for export as "Scented Chewing Tobacco" of CTH 2403. Their name, character and use did not change. The cartons arrived with sealed pouches already printed "Only for Export" and were loaded into the export containers as such. The only acts Shri Raj Vardhan Jha claims are sun drying and removal of impurities. The chewing tobacco was being dried in the sun and cleaned by hand is still the same

chewing tobacco and the process cannot be called as manufacturing within the meaning of Section 2(r) of the Special Economic Zones Act, 2005.

14.7 Shri Raj Vardhan Jha, Proprietor, M/s Shriji Overseas has further admitted that neither the firm nor its Proprietor, Shri Raj Vardhan Jha, holds any registration or licence under the Cigarettes and Other Tobacco Products Act, 2003 in respect of the goods falling under CTH 2403. Shri Raj Vardhan Jha further admitted on 30.09.2026 that M/s Shriji Overseas is not registered with the Tobacco Board of India and holds no Registration-cum-Membership Certificate issued by the Board. This is despite the fact that the Letter of Approval requires the unit to obtain every registration, clearance or other mandatory requirements prescribed under any Act or Rules from the concerned agency before undertaking such activities.

14.8 The cumulative effect of the above discussion is that M/s Shriji Overseas held a Letter of Approval which permitted it to manufacture goods of CTH 2403. The approval was granted on a project report proposing manufacture in pouches from raw tobacco, supari and katha. However, M/s Shriji Overseas procured finished chewing tobacco, which is itself one of the products it was approved to manufacture, from the Domestic Tariff Area as a zero-rated supply. In violation of the Letter of Approval, it carried out no activity amounting to manufacture within the meaning of Section 2(r) of the Special Economic Zones Act, 2005. M/s Shriji Overseas purchased the goods and caused them to be exported using the IECs of three DTA entities, namely M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports. None of these entities held title to the goods once they enter KASEZ, took delivery of the goods or authorised in writing the filing of any export document using its IEC. In substance, M/s Shriji Overseas was employed as a conduit for the movement of finished tobacco products from the Domestic Tariff Area into the Special Economic Zone under the guise of a manufacturer. This was done so as to make the DTA supply appear to be a zero-rated supply and to enable refund of accumulated Input Tax Credit of GST and Compensation Cess to be drawn upon a grossly inflated invoice value.

14.9 Further, vide letter dated 05.05.2026 **(RUD-167)**, a reference has been made by this office to the Joint Development Commissioner, Kandla Special Economic Zone, Gandhidham, seeking review of Letter of Approval granted to M/s Shriji Overseas. The Joint

Development Commissioner was informed that **Annexure-A** to the Letter of Approval authorised M/s Shriji Overseas to undertake manufacturing activity in respect of "Chewing Tobacco and preparations containing Chewing Tobacco", but no manufacturing activity whatsoever was carried out by the unit. It was requested vide this letter that appropriate action against M/s Shriji Overseas may be taken and a review of the renewal of the Letter of Approval, if already granted, may be done.

15. VALUATION BY THE CHARTERED ENGINEERS AND RE-DETERMINATION OF VALUE

15.1 Valuation of the goods covered by the impugned live Shipping Bills. Shri Ajayrajsinh B. Jhala, Customs-empanelled Chartered Engineer (Mundra Customs), vide his Opinion Certificate dated 21.07.2026 **(RUD-168)**, certified that he had carried out random physical and visual examination of the goods covered by the ten Shipping Bills all dated 08.02.2026 in the presence of the officers of DRI, Vapi. He further certified that he had relied upon this examination, upon the documents and proofs furnished by DRI, Vapi, upon market survey and analysis of similar and identical goods in the domestic market and upon information gathered from the suppliers of similar/identical goods and web sources. He assessed the average wholesale market value of the goods as under:

Table-11: Chartered Engineer's valuation - goods covered by the impugned live Shipping Bills

Sr.	Sample marking	Source	Packaging pattern	Qty (Kg)	Rate (Rs./Kg)	Value (Rs.)
1	AS-1	Container CBHU4164344	Unbranded HDPE woven bags	4,800	100	4,80,000
2	BS-1	Container CBHU4164344	Brown cartons (12 × 500 g pouches)	2,400	110	2,64,000
3	CS-1	Container CBHU4193168	Unbranded HDPE woven	4,800	100	4,80,000

Sr.	Sample marking	Source	Packaging pattern	Qty (Kg)	Rate (Rs./Kg)	Value (Rs.)
			bags			
4	DS-1	Container CBHU4193168	Brown cartons (12 × 500 g pouches)	2,400	160	3,84,000
5	ES-1	Container CBHU4193168	Brown cartons (12 × 500 g pouches)			
Total				**14,400**		**16,08,000**

15.2 As against the value of Rs. 16,08,000/- assessed by Shri Ajayrajsinh B. Jhala, the aggregate declared FOB value of these goods under the ten Shipping Bills is **Rs. 4,00,19,760/**. The declared value is nearly **twenty-five times** the value assessed by the Chartered Engineer, reflecting over-valuation to the extent of **Rs. 3,84,11,760/-**.

15.3 Valuation of the goods seized at the premises of M/s Shriji Overseas. The sealed samples drawn under Panchnamas dated 26.02.2026 and 09.05.2026 were forwarded vide letter dated 11.06.2026 **(RUD-169)** to Shri Bhasker G. Bhatt of M/s B.G. Bhatt & Co., Customs-empanelled Chartered Engineer and Government Approved Valuer. He was requested to undertake an independent valuation, to determine the fair market value on a per kilogram basis for each category of goods and to indicate the corresponding assessable value of the entire quantity represented by each sample category. Shri Bhasker G. Bhatt, vide his opinions dated 29.06.2026 **(RUD-170),** re-determined the value of these goods at Rs. 90/- per kilogram, as under:

Table-12: Chartered Engineer's valuation — goods seized at the premises of M/s Shriji Overseas

Panchnama dated	Sample marking	Packaging and quantity	Weight (Kg)	Value at Rs. 90/Kg (Rs.)
26.02.2026	YS-3	1,166 HDPE woven	23,320	20,98,800

Panchnama dated	Sample marking	Packaging and quantity	Weight (Kg)	Value at Rs. 90/Kg (Rs.)
		bags		
26.02.2026	ZS-3	3,957 corrugated cartons	23,742	21,36,780
09.05.2026	PS-2	1,370 HDPE woven bags	27,400	24,66,000
09.05.2026	QS-2	3,850 corrugated cartons	19,250	17,32,500
Total		**2,536 bags and 7,807 cartons**	**93,712**	**84,34,080**

15.4 As against the value of Rs. 84,34,080/- assessed by Shri Bhasker G. Bhatt, the value at which these goods were procured from the DTA suppliers and received into the SEZ unit as zero-rated supplies aggregates to **Rs. 24,41,20,284/-**. The declared procurement value is nearly **twenty-nine times** the value assessed by the Chartered Engineer, reflecting over-valuation to the extent of **Rs. 23,56,86,204/-**.

15.5 Rejection and re-determination under the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. In the circumstances discussed above, the value declared under Section 14 of the Customs Act, 1962 in the impugned Shipping Bills is not the true value of the goods. The declared value is therefore liable to rejection under Rule 8 and re-determination under the Customs Valuation (Determination of Value of Export Goods) Rules, 2007. In terms of Rule 3 of these Rules, the re-determination has been made by proceeding sequentially from Rule 4 to Rule 6. Rule 4 was found not applicable, as the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation, or in another destination country of importation, was not available. This is because the goods are an unbranded, unlabelled blended mass of predominantly stem and stalk material, for which no comparable contemporaneous export exists. Accordingly, the valuation has been made under Rule 5 of these Rules, on the basis of the physical examination of the goods, the Test Reports of the

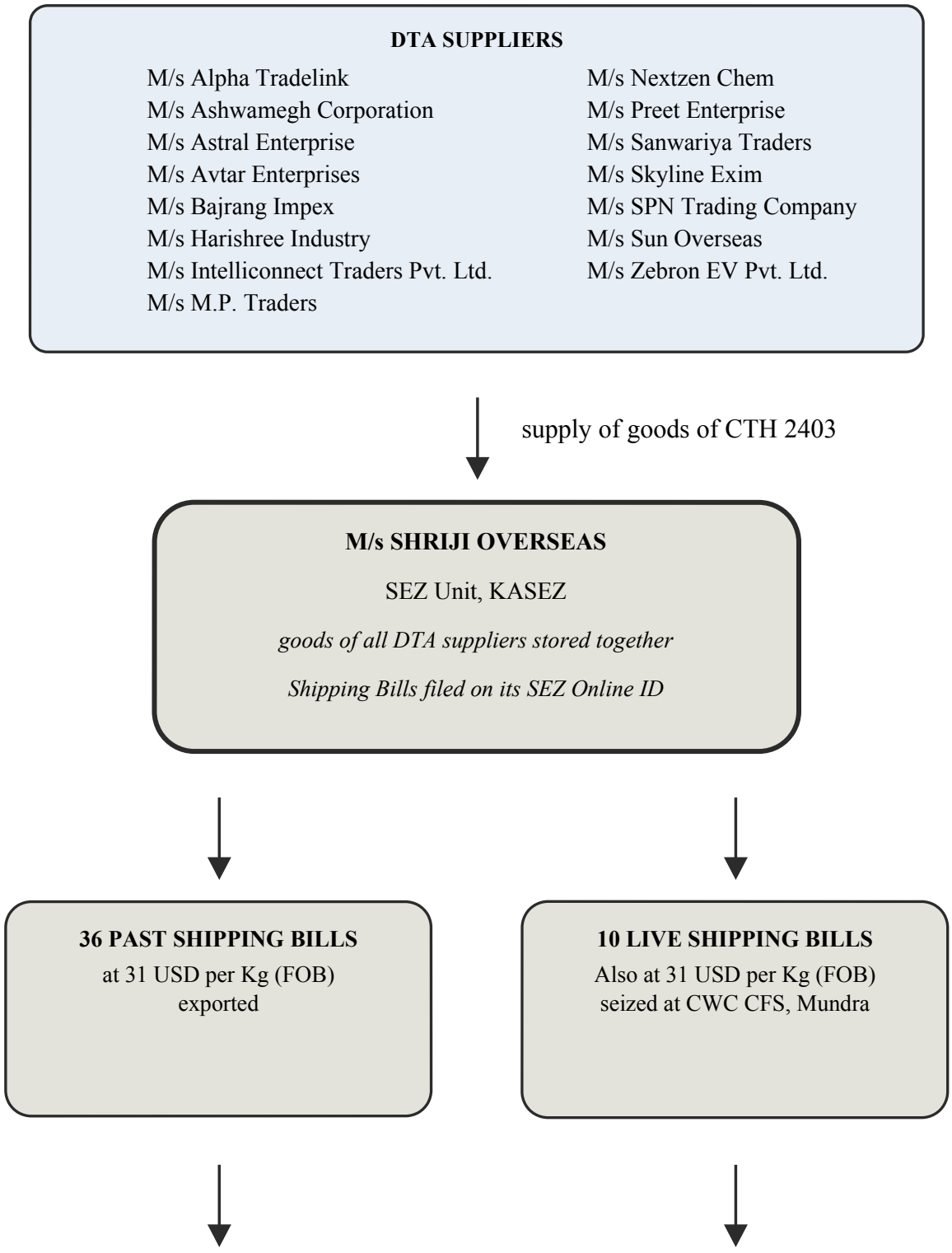
referral laboratory and the valuation opinions of the two Customs-empanelled Chartered Engineers, Shri Ajayrajsinh B. Jhala and Shri Bhasker G. Bhatt.

15.6 Re-determination of value in respect of the impugned live consignment. The value of the goods covered by the ten Shipping Bills all dated 08.02.2026 is re-determined at Rs. 16,08,000/- (Rupees Sixteen Lakh Eight Thousand only) in terms of the Chartered Engineer's opinion dated 21.07.2026, as against the declared FOB value of Rs. 4,00,19,760/-. The re-determined value is **4.02%** of the value declared.

15.7 Re-determination in respect of the past exports. The goods covered by the thirty-nine past Shipping Bills set out in **Annexure-B** are the same in every material particular as the goods covered by the impugned live consignment. The documentary evidence indicates that the goods covered by the past Shipping Bills of CTH 2403, exported by M/s Shriji Overseas were of the same description, were supplied by the same DTA suppliers and were exported to the same overseas buyer "GLOBAL REACH IMPEX FZE LLC, UAE' and notified to "CREATIVE IMPEX LIMITED", Hongkong. The DTA suppliers have uniformly supplied the goods in two forms of packing, namely plain white HDPE bags of about 20 Kg and cardboard boxes of about 5 or 6 Kg containing transparent packets. Further, the goods found at the premises of M/s Shriji Overseas and at Mundra port at the time of examination were of the form of same two type of packagings and weights. This investigation has established that the same modus was followed from August 2025 onwards. At the premises of M/s Shriji Overseas, KASEZ, no manufacturing activity was carried out on the goods supplied by the DTAs of CTH 2403 at any time. Shri Mohammad Akhlak, Authorised Representative of M/s Shriji Overseas, in his statement dated 16.04.2026, stated that he had seen the two machines at the premises working only once or twice, in 2024 only. He stated that the cartons are loaded into export containers 'as such', and the bags are only cleaned of visible impurities by hand and repacked in the same packing material, the packing remaining the same as that in which the goods are received **(paragraphs 5.1(iii), 5.1(iv) and 5.1(vi))**. Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, in his statement dated 27.04.2026, agreed that no manufacturing activity was carried out and no processing was done on the goods supplied by DTA supplied of CTH 2403. He also stated that the machines were not operational and were not used for the manufacture or processing of scented chewing tobacco

(paragraphs 5.2(iv) and 5.2(xii)). In his statement dated 08.06.2026 and 09.06.2026, Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas further stated that the goods supplied by the DTA suppliers were finished goods, ready for consumption, on which no processing, blending, manufacturing or other value addition was carried out before export. M/s Shriji Overseas thus exported the finished goods supplied by the DTA suppliers in the form and packing in which they were received, and the DTA suppliers claimed refund of accumulated Input Tax Credit of GST and Compensation Cess on the inflated value of these supplies.

As per the statements of the DTA suppliers and the Level-2 suppliers **(paragraphs 9.2 to 9.18)**, and the purchase invoices produced by Shri Raj Vardhan Jha, the past supplies followed the same pattern as the goods seized. The supply invoices of the DTA suppliers to M/s Shriji Overseas show similar values throughout, i.e Rs. 2,280/- to Rs. 3,052/- per Kg, for goods of CTh 2403 supplied in the two forms of packing mentioned above. The past supplies were thus invoiced at the same level. The DTA suppliers have procured from the same Level-2 suppliers throughout the period of supply to M/sShriji Overseas. There is, therefore, no doubt that the goods supplied in the past and exported under the past Shipping Bills are the same as the goods seized. The goods covered by the thirty-six past Shipping Bills and by the ten live Shipping Bills passed through the same chain of supply, depicted in **Figure-1 (Chain of supply common to the past and live Shipping Bills)** as under:


DTA SUPPLIERS
M/s Alpha Tradelink
M/s Ashwamegh Corporation
M/s Astral Enterprise
M/s Avtar Enterprises
M/s Bajrang Impex
M/s Harishree Industry
M/s Intelliconnect Traders Pvt. Ltd.
M/s M.P. Traders
M/s Nextzen Chem
M/s Preet Enterprise
M/s Sanwariya Traders
M/s Skyline Exim
M/s SPN Trading Company
M/s Sun Overseas
M/s Zebron EV Pvt. Ltd.
supply of goods of CTH 2403
M/s SHRIJI OVERSEAS
SEZ Unit, KASEZ
goods of all DTA suppliers stored together
Shipping Bills filed on its SEZ Online ID
36 PAST SHIPPING BILLS
at 31 USD per Kg (FOB)
exported
10 LIVE SHIPPING BILLS
Also at 31 USD per Kg (FOB)
seized at CWC CFS, Mundra

SAME OVERSEAS CONSIGNEE AND NOTIFY PARTY	
Consignee	To the order of M/s Global Reach Impex FZE LLC, UAE
Notify party	M/s Creative Impex Limited, Hong Kong
Port of final destination	Jebel Ali, UAE

same in all the 46 Shipping Bills

Figure-1: Chain of supply common to the past and live Shipping Bills

The thirty-six Shipping Bills filed using the IECs of M/s M.P. Traders and M/s Avtar Enterprises were declared at the same unit price of 31 USD per kilogram, consigned to the same overseas notify party and the same consignee i.e "GLOBAL REACH IMPEX FZE LLC, Dubai' and notified to "CREATIVE IMPEX LIMITED", Hongkong. The three Shipping Bills filed using the IEC of M/s ARM Exports were declared at 37.2 USD per kilogram on CIF basis and consigned to M/s Grand Impex Trading Co. LLC, Dubai, with Laem Chabang, Thailand as the port of final destination. The goods of the impugned live consignment were valued by Shri Ajayrajsinh B. Jhala, Customs-empanelled Chartered Engineer. Shri Ajayrajsinh B. Jhala, in his opinion dated 21.07.2026, valued the 9,600 Kg packed in HDPE bags at Rs. 100/- per kilogram and the 4,800 Kg packed in cartons at Rs. 110/- to Rs. 160/- per kilogram. He thus valued the 14,400 Kg at Rs. 16,08,000/-, as against the declared FOB value of Rs. 4,00,19,760/- **(Table-11)**.

The value of the past exports was declared in the same manner i.e at the same per kg price as that of the live consignment. Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, in his statement dated 27.04.2026 **(paragraph 5.2(vi))**, stated that the price of the goods is decided by the DTA suppliers alone and M/s Shriji Overseas procures the goods at that price. He stated that the DTA suppliers send the goods for export through the SEZ route so that they can claim refund of accumulated Input Tax Credit of GST and Compensation Cess. He further stated that he exports the goods after adding about 2% to 3% to the procurement value. He did not confine this to the live consignment, and it applies equally to the exports made from August 2025 onwards. Further, M/s Creative Impex Limited, Hong Kong, the notify party in the past and the live Shipping Bills, has itself questioned the value of the goods. By its e-mail dated 26.09.2026 to M/s Shriji Overseas, M/s Creative Impex Limited, Hong Kong stated that the standard of the goods supplied did not match the rate

applied. M/s Creative Impex Limited, Hong Kong also stated that any final payment would be settled only on a proper valuation at current market rates, and any excess already paid would have to be refunded. By its e-mail dated 15.05.2026, M/s Creative Impex Limited, Hong Kong had asked M/s Shriji Overseas to first deliver the goods lying at its premises, against which it had already paid an advance **(paragraph 10.2)**. The declared value of the past exports is therefore equally liable to rejection under Rule 8, and to re-determination under Rule 5, of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

Further, no remittance has been received against the past 39 shipping bills exported through M/s Shriji Overseas and no Bank Realisation Certificate has been produced in respect of any of the thirty-nine past Shipping Bills by any of the parties involved i.e M/s Shriji Overseas; M/s M.P traders, M/s Avtar Enterprises and M/s ARM Exports despite multiple requests.

The goods covered by the past Shipping Bills have already been exported and are not available for valuation. The past Shipping Bills also do not show how much of the goods in each was packed in HDPE bags and how much in cartons. The past exports are therefore re-determined at the overall rate of the live consignment, which takes the bags and the cartons together. This rate is Rs. 111.67 per kilogram, arrived at by dividing the value of Rs. 16,08,000/- assessed by Shri Ajayrajsinh B. Jhala by the quantity of 14,400 Kg.

In view of the above, the goods covered by the past Shipping Bills were supplied by the same DTA suppliers, in the same packing and at the same level of invoice value, as the goods seized. They were exported by M/s Shriji Overseas without any manufacture, and their declared value rested on the inflated value in the Bills of Supply from DTA to SEZ, as in the impugned live consignment. Accordingly, the Shipping Bill-wise re-determination in respect of both the impugned live consignment and the past exports is as under:

Table-13: Shipping Bill-wise rejection and re-determination of value (Listed "exporter on record" wise in reverse chronological order)

Sr.	S/B No.	Date	Exporter on record	Qty (Kg)	Declared FOB (Rs.)	Rate adopted (Rs./Kg)	Re-determined value (Rs.)
1	9483371	08.02.2026	M/s M.P. Traders	1,200	33,34,980	160	1,92,000
2	9483533	08.02.2026	M/s M.P. Traders	1,200	33,34,980	160	1,92,000
3	9483537	08.02.2026	M/s M.P. Traders	1,600	44,46,640	100	1,60,000
4	9483538	08.02.2026	M/s M.P. Traders	1,600	44,46,640	100	1,60,000
5	9483539	08.02.2026	M/s M.P. Traders	1,600	44,46,640	100	1,60,000
6	9483663	08.02.2026	M/s M.P. Traders	1,600	44,46,640	100	1,60,000
7	9483664	08.02.2026	M/s M.P. Traders	1,600	44,46,640	100	1,60,000
8	9483665	08.02.2026	M/s M.P. Traders	1,200	33,34,980	110	1,32,000
9	9483667	08.02.2026	M/s M.P. Traders	1,600	44,46,640	100	1,60,000
10	9483677	08.02.2026	M/s M.P. Traders	1,200	33,34,980	110	1,32,000
			Sub-total impugned	**14,40**	**4,00,19,760**		**16,08,000**

Sr.	S/B No.	Date	Exporter on record	Qty (Kg)	Declared FOB (Rs.)	Rate adopted (Rs./Kg)	Re-determined value (Rs.)
			live S/Bs	**0**			
11	7227475	22.11.2025	M/s M.P. Traders	1,500	40,82,700	111.67	1,67,505
12	7227481	22.11.2025	M/s M.P. Traders	1,500	40,82,700	111.67	1,67,505
13	7227485	22.11.2025	M/s M.P. Traders	1,500	40,82,700	111.67	1,67,505
14	7227491	22.11.2025	M/s M.P. Traders	1,500	40,82,700	111.67	1,67,505
15	7227496	22.11.2025	M/s M.P. Traders	1,500	40,82,700	111.67	1,67,505
16	7227500	22.11.2025	M/s M.P. Traders	915	24,90,447	111.67	1,02,178
17	7227507	22.11.2025	M/s M.P. Traders	1,500	40,82,700	111.67	1,67,505
18	7227511	22.11.2025	M/s M.P. Traders	1,500	40,82,700	111.67	1,67,505
19	8466296	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
20	8466297	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
21	8466298	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
22	846629	03.01.202	M/s M.P.	1,500	41,43,150	111.67	1,67,505

Sr.	S/B No.	Date	Exporter on record	Qty (Kg)	Declared FOB (Rs.)	Rate adopted (Rs./Kg)	Re-determined value (Rs.)
	9	6	Traders				
23	8466301	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
24	8466412	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
25	8466414	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
26	8466415	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
27	8466416	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
28	8466417	03.01.2026	M/s M.P. Traders	1,500	41,43,150	111.67	1,67,505
29	8500323	05.01.2026	M/s M.P. Traders	200	5,52,420	111.67	22,334
30	9278684	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
31	9278685	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
32	9278686	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
33	9278688	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
34	927869	02.02.202	M/s M.P.	1,500	41,61,750	111.67	1,67,505

Sr.	S/B No.	Date	Exporter on record	Qty (Kg)	Declared FOB (Rs.)	Rate adopted (Rs./Kg)	Re-determined value (Rs.)
	1	6	Traders				
35	9278692	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
36	9278696	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
37	9278697	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
38	9278699	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
39	9278700	02.02.2026	M/s M.P. Traders	1,500	41,61,750	111.67	1,67,505
			Sub-total past S/Bs, M/s M.P. Traders	**41,615**	**11,46,70,767**		**46,47,147**
40	7019588	15.11.2025	M/s Avtar Enterprises	1,500	40,80,375	111.67	1,67,505
41	7020040	15.11.2025	M/s Avtar Enterprises	1,500	40,80,375	111.67	1,67,505
42	7020041	15.11.2025	M/s Avtar Enterprises	1,500	40,80,375	111.67	1,67,505
43	7020045	15.11.2025	M/s Avtar Enterprises	1,500	40,80,375	111.67	1,67,505
44	702004	15.11.202	M/s Avtar	1,500	40,80,375	111.67	1,67,505

Sr.	S/B No.	Date	Exporter on record	Qty (Kg)	Declared FOB (Rs.)	Rate adopted (Rs./Kg)	Re-determined value (Rs.)
	6	5	Enterprises				
45	7020047	15.11.2025	M/s Avtar Enterprises	1,500	40,80,375	111.67	1,67,505
46	7020051	15.11.2025	M/s Avtar Enterprises	1,500	40,80,375	111.67	1,67,505
			Sub-total past S/Bs, M/s Avtar Enterprises	**10,500**	**2,85,62,625**		**11,72,535**
47	4702130	23.08.2025	M/s ARM Exports	1,000	31,48,455	111.67	1,11,670
48	4702135	23.08.2025	M/s ARM Exports	1,000	31,48,455	111.67	1,11,670
49	4702145	23.08.2025	M/s ARM Exports	750	23,46,795	111.67	83,753
			Sub-total past S/Bs, M/s ARM Exports	**2,750**	**86,43,705**		**3,07,093**
Total	**49 S/Bs**			**69,265**	**19,18,96,857**		**77,34,775**

15.8 The over-valuation so disclosed aggregates to Rs. 18,41,62,082/- (Rupees Eighteen Crore Forty-One Lakh Sixty-Two Thousand Eighty-Two only) for 49

Shipping Bills. The declared value is of the order of twenty-five times the re-determined value.

15.9 It is pertinent to mention that the over-valuation in the present case does not arise from a mere difference of opinion as to price. The declared unit price of 31 USD per kilogram was adopted uniformly across forty-six of the forty-nine Shipping Bills. It was adopted irrespective of the DTA supplier from whom the goods had been procured and irrespective of whether the goods were packed in unbranded HDPE bags or in branded cartons. A price which does not vary with the source, the packing or the brand of the goods is not a price arrived at in the course of trade. Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, has himself stated that he adds only 2% to 3% to the procurement value and that the per-unit price or value of the goods does not materially affect him. The declared value therefore does not represent the price at which the goods were ordinarily sold or offered for sale in the course of international trade, and was never intended to represent it. Hence, the requirement of Section 14 of the Customs Act, 1962 is not satisfied.

16. SEIZURE OF THE GOODS

16.1 The goods covered by the ten impugned live Shipping Bills **(Table-1**), detained at CWC CFS, Mundra under Panchnama dated 12.02.2026, were seized vide Seizure Memo dated 22.07.2026 **(RUD-171)** under Section 110(1) of the Customs Act, 1962. The seizure was made under the reasonable belief that the goods were liable to confiscation under Section 113(i) of the Customs Act, 1962, on account of the mis-declaration of their value and the filing of the Shipping Bills by mis-utilisation of the Importer-Exporter Code of M/s M.P. Traders.

16.2 The live goods seized at Central Warehousing Corporation Container Freight Station, Mundra, Kutch, Gujarat-370421, whose Shipping Bills were filed, weigh 14,400 Kg and the re-determined value of these goods is Rs. 16,08,000/- (**Table-11**). They were handed over to Shri Vivek Dattatraya Raut, Manager (General), CWC CFS, Mundra, for safe custody.

16.3 The goods detained at the premises of M/s Shriji Overseas under Panchnamas dated 26.02.2026 and 09.05.2026 were seized vide Seizure Memo dated 22.07.2026 **(RUD-172)** under Section 110(1) of the Customs Act, 1962. The seizure was made under the reasonable

belief that the goods were liable to confiscation under Section 113(i) of the Customs Act, 1962. These goods had been procured into the SEZ unit from the Domestic Tariff Area as zero-rated supplies at a grossly inflated value. They were held for export without any manufacture, contrary to the Letter of Approval.

16.4 The goods seized at the the premises of M/s Shriji Overseas situated at Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham, Kachchh, Gujarat-370230, weigh 93,712 Kg and the redetermined value of these goods is Rs. 84,34,080/-. They were handed over to Shri Mohammad Akhlak, Authorised Representative of M/s Shriji Overseas, for safe custody.

17. EXTENSION OF TIME UNDER THE PROVISO TO SECTION 110(2) OF THE CUSTOMS ACT, 1962

17.1 The goods referred to above were detained under Panchnama dated 12.02.2026 at CWC CFS, Mundra and under Panchnamas dated 26.02.2026 and 09.05.2026 at the premises of M/s Shriji Overseas situated at Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham, Kachchh, Gujarat-370230. Accordingly, in terms of the proviso to Section 110(2) of the Customs Act, 1962, the Competent Authority extended the time limit for issuance of notice under Section 124 of the Customs Act, 1962 in respect of the seized goods by a further period of **ninety days up to 09.11.2026**. This extension was communicated to M/s Shriji Overseas vide letter bearing F. No. DRI/AZU/SRU/VSU/INV-02/2026 dated 10.08.2026 **(RUD-173)**.

18. PROCUREMENT OF GOODS OF CTH 2403 FROM THE DOMESTIC TARIFF AREA AND REFUND OF ACCUMULATED INPUT TAX CREDIT OF GST AND COMPENSATION CESS CLAIMED BY THE DTA SUPPLIERS

18.1 The details of the goods of CTH 2403 procured by M/s Shriji Overseas from the Domestic Tariff Area are enclosed as **Annexure-A** to this report. It can be observed that M/s Shriji Overseas procured goods of **CTH 2403** from the following sixteen Domestic Tariff Area suppliers from June 2025 to January 2026:

Table-14: Particulars of the Domestic Tariff Area suppliers of goods of CTH 2403 to M/s Shriji Overseas (from June 2025 to January 2026)

Sr.	Name of the DTA supplier	GSTIN	Constitution	Proprietor / Partners / Directors	Declared value (Rs.)
1	M/s Alpha Tradelink	24AUXPJ9024E1ZE	Proprietorship	Shri Vimal Kishorchandra Jani	3,46,69,200
2	M/s ARM Exports	09AAXPJ6175E1Z5	Proprietorship	Shri Rajnish Jain	84,70,000
3	M/s Ashwamegh Corporation	24AGNPV5473B1Z6	Proprietorship	Shri Sudhir Ratanshibhai Vaja	2,01,28,000
4	M/s Astral Enterprise	24AKCPP7615A1ZK	Proprietorship	Deena Himanshu Panchal	41,77,750
5	M/s Avtar Enterprises	07CTIPV5239H1Z6	Proprietorship	Shri Vikas	5,26,66,000
6	M/s Bajrang Impex	24BPTPA0461E1Z9	Proprietorship	Shri Hardik Bhanjibhai Amrutiya	33,63,238
7	M/s	24AVAPT6480G1Z	Proprietorship	Shri Tanti	22,12,500

Sr.	Name of the DTA supplier	GSTIN	Constitution	Proprietor / Partners / Directors	Declared value (Rs.)
	Harishree Industry	F		Nirav Kishorbhai	
8	M/s Intelliconnect Traders Private Limited	24AAFCK5691R2ZQ	Private Limited Company	Shri Satish Pandit; Smt. Dolly Pandit and Shri Devender, Directors	4,31,66,400
9	M/s M.P. Traders	09ASSPK3356R2ZN	Proprietorship	Shri Sunil Kumar	2,40,36,000
10	M/s Nextzen Chem	24AIDPB0186F1ZV	Proprietorship	Shri Ketankumar Vithaldas Bhut	2,56,83,200
11	M/s Preet Enterprise	24AIUPR6927K1ZE	Proprietorship	Shri Taral Nandlal Rupareliya	8,46,57,700
12	M/s Sanwariya Traders	07CJXPJ4337F2ZT	Proprietorship	Shri Chirag Jain	1,46,51,600
13	M/s Skyline Exim	24AJSPD7941A1ZD	Proprietorship	Shri Jignesh Ghushabhai Dobariya	2,30,05,200
14	M/s SPN Trading	09BZKPA2977C1Z	Proprietorship	Smt. Savita	1,11,88,000

Sr.	Name of the DTA supplier	GSTIN	Constitution	Proprietor / Partners / Directors	Declared value (Rs.)
	Company	D		Ahuja	
15	M/s Sun Overseas	07APFPP6183F1ZO	Proprietorship	Shri Bal Kishan Pal	2,51,05,600
16	M/s Zebron EV Private Limited	24AACCZ1020E1ZZ	Private Limited Company	Shri Vinamra Manju Singh and Shri Virender Prasad Directors	4,32,48,000
Total					**42,04,28,388**

18.2 It is further observed from the Goods and Services Tax common portal that the registrations of the following three DTA suppliers have been cancelled or suspended (**RUD-174**):

Table-15: DTA suppliers whose GST registration has been cancelled or suspended

Sr.	DTA supplier	GSTIN	Status of registration	With effect from	Remarks
1	M/s M.P. Traders	09ASSPK3356R2ZN	Cancelled on the application of the taxpayer	29.07.2026	No tobacco at declared premises (paragraph 7.2); did not appear in response to summonses (Annexure-D)
2	M/s SPN Trading Company	09BZKPA2977C1ZD	Cancelled on the application of the taxpayer	31.07.2026	Did not appear in response to summonses (Annexure-D)

3	M/s Harishree Industry	24AVAPT6480G1ZF	Suspended	01.09.2026	Registered premises could not be located (paragraph 7.16); did not appear in response to summonses (Annexure-D)

None of these three entities has appeared in response to the summonses issued to them.

18.3 By letter bearing F. No. DRI/AZU/SRU/VSU/INV-02/2026 dated 21.08.2026 **(RUD-175)**, this office called for the particulars of the refund of accumulated Input Tax Credit of GST and Compensation Cess claimed by each of the DTA suppliers in respect of the supplies made to M/s Shriji Overseas from the jurisdictional Goods and Services Tax authorities of each of the Domestic Tariff Area suppliers. Replies have been received from the respective GST jurisdictions **(RUD-176)**. The particulars furnished in the replies are tabulated and attached as **Annexure-C**. The supplier-wise details of the refund are as under:

Table-16: Supplier-wise refund claimed by and sanctioned to the DTA suppliers

Sr. No.	**Name of the DTA supplier**	**No. of claims**	**Period covered**	**Amount sanctioned (Rs.)**
1	M/s Preet Enterprise	5	September 2025 to January 2026	16,31,32,453
2	M/s Avtar Enterprises	4	July 2025 to January 2026	13,60,85,208
3	M/s Zebron EV Private Limited	2	December 2025 to January 2026	11,02,63,064
4	M/s Sun Overseas	2	August 2025 to January 2026	6,70,31,040
5	M/s Alpha Tradelink	2	December 2025 to January 2026	6,60,32,934
6	M/s Sanwariya Traders	1	October to December 2025	3,67,70,560

7	M/s M.P. Traders	2	September to November 2025	6,14,13,113
8	M/s SPN Trading Company	1	November 2025	3,05,18,318
9	M/s Nextzen Chem	2	April to November 2025	1,11,79,265
10	M/s Astral Enterprise	1	December 2025	79,00,742
11	M/s Intelliconnect Traders Private Limited	2	October 2025 to January 2026	11,01,85,125
12	M/s Skyline Exim	2	December 2025 to January 2026	4,67,71,847
13	M/s ARM Exports	1	May-June 2025	54,85,141
14	M/s Bajrang Impex	1	December 2025	Nil
15	M/s Ashwamegh Corporation	2	July to September 2025	Nil
16	M/s Harishree Industry	Nil	Not Claimed	Nil
	Total	**30**		**85,27,68,810**

19. LEGAL PROVISIONS

19.1 The Customs Act, 1962

Section 2(3A) - *"beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported.*

Section 2(11) - *"customs area" means the area of a customs station or a warehouse and includes any area in which imported goods or export goods are ordinarily kept before clearance by Customs Authorities.*

Section 2(19) - *"export goods" means any goods which are to be taken out of India to a place outside India.*

Section 2(20) - *"exporter", in relation to any goods at any time between their entry for export and the time when they are exported, includes any owner, beneficial owner or any person holding himself out to be the exporter.*

Section 14 - *(1) For the purposes of the Customs Tariff Act, 1975, or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf.*

Section 50(2) - *The exporter of any goods, while presenting a shipping bill or bill of export, shall make and subscribe to a declaration as to the truth of its contents.*

Section 50(3) - *The exporter who presents a shipping bill or bill of export under this section 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.*

Section 108 - *(1) Any gazetted officer of customs shall have power to summon any person whose attendance he considers necessary either to give evidence or to produce a document or any other thing in any inquiry which such officer is making in connection with the smuggling of any goods. ... (3) All persons so summoned shall be bound to attend either in person or by an authorised agent, as such officer may direct; and all persons so summoned shall be bound to state the truth upon any subject respecting which they are examined or make statements and produce such documents and other things as may be required. (4) Every such inquiry as aforesaid shall be deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860.*

Section 110 - *(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods ... (2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from*

whose possession they were seized: Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend the said period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified.

Section 113(i) - *The following export goods shall be liable to confiscation:- ... (i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under Section 77.*

Section 114(iii) - *Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under Section 113, or abets the doing or omission of such an act, shall be liable- ... (iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.*

Section 114AA - *If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

Section 124 - *No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person — (a) is given a notice in writing with the prior approval of the officer of customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty; (b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and (c) is given a reasonable opportunity of being heard in the matter.*

Section 125 - *Option to pay fine in lieu of confiscation.— (1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the*

goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit: ... Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

19.2 The Customs Valuation (Determination of Value of Export Goods) Rules, 2007

Rule 3 - *(1) Subject to rule 8, the value of export goods shall be the transaction value. (2) The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price. (3) If the value cannot be determined under sub-rules (1) and (2), the value shall be determined by proceeding sequentially through rules 4 to 6.*

Rule 4 - *The value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the same destination country of importation or, in its absence, another destination country of importation, with suitable adjustments.*

Rule 5 - *If the value cannot be determined under rule 4, it shall be based on a computed value, which shall include (a) the cost of production, manufacture or processing of the export goods; (b) charges, if any, for design or brand; and (c) an amount towards profit.*

Rule 8 - *When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any export goods, he may ask the exporter to furnish further information, and if, after receiving such further information or in the absence of a response, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, the transaction value shall be deemed to have not been determined in accordance with sub-rule (1) of rule 3.*

19.3 The Special Economic Zones Act, 2005 and the Special Economic Zones Rules, 2006

Section 2(m) of the SEZ Act, 2005 *defines "export" to mean, inter alia, (i) taking goods, or providing services, out of India, from a Special Economic Zone, and (ii) supplying goods, or providing services, from the Domestic Tariff Area to a Unit or Developer.*

Section 2(r) of the SEZ Act, 2005 *defines "manufacture" to mean to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use and shall include processes such as refrigeration, cutting, polishing, blending, repair, remaking, re-engineering and includes agriculture, aquaculture, animal husbandry, floriculture, horticulture, pisciculture, poultry, sericulture, viticulture and mining.*

Section 15 and Section 16 of the SEZ Act, 2005 *provide for the making of a proposal for setting up of a Unit, its approval by the Approval Committee and the communication of the approval, and for the cancellation of the letter of approval where the Unit has, inter alia, contravened any of the conditions subject to which the letter of approval was granted or persistently contravened any of the provisions of the Act or the rules made thereunder.*

Rule 18 and Rule 19 of the SEZ Rules, 2006 *relate respectively to the consideration of proposals for setting up of a Unit and the grant of the Letter of Approval specifying the items of manufacture or the nature of services or the trading or warehousing activities as the case may be.*

Rule 22 of the SEZ Rules, 2006 *lays down the terms and conditions for availing exemptions, drawbacks and concessions by every Developer and entrepreneur for authorised operations, and requires the Unit to execute a Bond-cum-Legal Undertaking in Form-H binding itself to observe all the provisions of the Act, the Rules and the conditions of the Letter of Approval.*

Rule 30 of the SEZ Rules, 2006 *prescribes the procedure for procurement of goods from the Domestic Tariff Area by a Unit for its* ***authorised operations****, and the treatment of such supply as an export for the purposes of the Domestic Tariff Area supplier.*

Rule 46(11) of the SEZ Rules, 2006 *permits a Unit to export goods through a merchant exporter or a status holder, subject to the conditions prescribed thereunder, including that the goods shall be manufactured in the Unit and that the export documents shall be made out in the name of both the merchant exporter or status holder and the Unit.*

Rule 53 of the SEZ Rules, 2006 *requires the Unit to achieve positive Net Foreign Exchange to be calculated cumulatively for a period of five years from the commencement of production according to the formula prescribed therein.*

19.4 Goods and Services Tax enactments

Section 16 of the Integrated Goods and Services Tax Act, 2017 *provides that supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit* ***for authorised operations*** *shall be a zero-rated supply, and that a registered person making a zero-rated supply may supply goods or services under bond or Letter of Undertaking without payment of integrated tax and claim refund of unutilised input tax credit, or supply on payment of integrated tax and claim refund of the tax so paid, in accordance with Section 54 of the Central Goods and Services Tax Act, 2017 or the rules made thereunder.*

Section 54(3) of the Central Goods and Services Tax Act, 2017 *read with*

Rule 89 of the Central Goods and Services Tax Rules, 2017 *provides for refund of any unutilised input tax credit at the end of any tax period in the case of zero-rated supplies made without payment of tax, and prescribes the formula whereunder the refund of input tax credit is computed by reference to the turnover of zero-rated supply of goods.*

Section 11 of the Goods and Services Tax (Compensation to States) Act, 2017 *provides that the provisions of the Central Goods and Services Tax Act and the Integrated Goods and Services Tax Act and the rules made thereunder, including those relating to refunds, shall apply mutatis mutandis to the levy and collection of the cess leviable under Section 8 thereof.*

19.5 Other enactments

Section 7 of the Foreign Exchange Management Act, 1999 *requires every exporter of goods to furnish to the Reserve Bank or to such other authority a declaration containing true and correct material particulars, including the amount representing the full export value of the goods, and*

Section 8 *thereof requires every person resident in India to whom any amount of foreign exchange is due or has accrued to take all reasonable steps to realise and repatriate the same to India within such period and in such manner as may be specified by the Reserve Bank.*

20. DISCUSSION AND ANALYSIS OF EVIDENCES

20.1 The investigation in respect of the Shipping Bills filed in the name of M/s M.P. Traders was initiated upon the holding of a live consignment intended for export, which was subjected to panchnama, physical examination, drawing and subsequent testing of representative samples, and valuation by Customs empanelled Chartered Engineers. The results so obtained namely, the finding that the goods were materially different in composition from, and of a value far below, that declared in the Shipping Bills and the corresponding Bill of Supply. The initial investigation pointed out glaring disparity in the nature and value of goods declared under Shipping Bills, which led to the search of the declared premises of M/s Shriji Overseas and the recording of the statement of its Proprietor, Shri Raj Vardhan Jha, under Section 108 of the Customs Act, 1962. His statement disclosed, for the first time, that the Shipping Bills so examined were not an isolated instance but represented one of only three names, the others being M/s Avtar Enterprises and M/s ARM Exports, in which goods procured from a far larger and hitherto undisclosed network of Domestic Tariff Area suppliers had been exported over an extended period, as discussed hereinabove. The investigation was accordingly extended, in the manner to the search of the declared premises of each of the said Domestic Tariff Area suppliers and the recording of their statements, to the drawal and testing of representative samples, to the reconciliation of the procurement, export and refund particulars of each such supplier at, and to independent verification with the Goods and Services Tax authorities of the refunds of accumulated Input Tax Credit of GST and Compensation Cess sanctioned to them. The evidences so gathered from the investigation is discussed, and analysed collectively, in the following paragraphs:

20.1.1 The discussion in the preceding paragraphs, the facts on record and the evidences gathered bring out that goods of CTH 2403 were procured from the Domestic Tariff Area, at a grossly inflated invoice value, as a zero-rated supply into a Special Economic Zone unit which was not authorised to warehouse or procure these goods. The evidence further brings out that the SEZ unit, M/s Shriji Overseas, carried out no manufacturing or processing on

these goods, although as per the Letter of Approval issued to M/s Shriji Overseas only manufacturing of goods of CTH 2403 is allowed. The goods were then entered for export at Kandla Special Economic Zone under forty-nine Shipping Bills at a uniformly inflated declared FOB value of Rs. 19,18,96,857/-, using the IECs of three Domestic Tariff Area entities, namely M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports.

20.1.2 It is relevant to note that none of the three entities i.e. M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports held title to the goods after their delivery to M/s Shriji Overseas, and none of them authorised M/s Shriji Overseas in writing to file Shipping Bills for the export of these goods using their IEC. The arrangement was thus deliberately planned, in connivance between the Domestic Tariff Area suppliers and M/s Shriji Overseas, to claim refund of accumulated Input Tax Credit of GST and Compensation Cess, on a grossly inflated DTA to SEZ invoice value. Further, the Shipping Bills filed using the IECs of the three entities served no genuine export purpose as far as those entities were concerned. They only provided documentary cover, and an apparent commercial justification, for the exorbitantly inflated value already declared in the corresponding Bills of Supply from DTA to SEZ, so that this value, on which the DTA suppliers claimed refund of accumulated Input Tax Credit of GST and Compensation Cess, would appear to be borne out by an export at a matching price.

20.2 The mis-declaration of description is supported by the Test Reports of the referral laboratory. The goods have been declared as **"Scented Chewing Tobacco"** in the impugned and past Shipping Bills and in the corresponding DTA procurement invoices. CRCL, New Delhi, has reported that five of the nine samples tested, namely BS3, DS3, ES3, PS1 and QS1, **are not scented**. The declared description therefore does not match the goods. The mis-declaration is not limited to the goods being described as scented tobacco. Five of the nine samples, namely AS3, BS3, DS3, ES3 and QS1, are reported to be **predominantly composed of cut pieces of stems, twigs, stalks and only a very small amount of cut leaves and dust**, that is, predominantly of stem, midrib and stalk material and not of lamina. Goods of this composition do not correspond, in description or in any material particular, with an article of trade declared and invoiced as scented chewing tobacco at 31 USD per kilogram.

20.3 The over-valuation is corroborated by three independent sets of evidence. First, Shri Ajayrajsinh B. Jhala, Customs-empanelled Chartered Engineer, assessed the average wholesale market value of the entire live consignment of 14,400 Kg at Rs. 16,08,000/-, that is, at around Rs. 111/- per kilogram, as against the declared FOB value of Rs. 4,00,19,760/-. Secondly, Shri Bhasker G. Bhatt, Customs-empanelled Chartered Engineer and Government Approved Valuer, acting independently re-determined the value of the 93,712 Kg seized at the premises of M/s Shriji Overseas at Rs. 90/- per kilogram. Thirdly, CRCL, New Delhi has reported the goods to be a blended mass predominantly of stem and stalk material, of a grade which could not be ascertained, and five of the nine samples are not scented.

20.4 The value declared in the Shipping Bills is not a fair transaction value. It rests on the DTA to SEZ invoice value, which is a fictitious value arrived at by the DTA suppliers to claim the maximum possible refund of accumulated Input Tax Credit of GST and Compensation Cess. Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, has informed that the price of the goods is decided by the DTA supplier alone and that he generally has no role whatever in its determination. He has further stated that the goods are sent by the DTA suppliers for export through the SEZ route **so that the DTA suppliers can claim GST refund and Compensation Cess refund benefits in respect of accumulated ITC**, and that he exports them after adding approximately 2% to 3% value over the procurement value. The same value of 31 USD per kilogram was applied uniformly across forty-six Shipping Bills, irrespective of supplier, packing or brand. A value fixed in this manner is not a fair transaction value within the meaning of Section 14 of the Customs Act, 1962. **M/s Creative Impex Limited, the notify party in the live and past shipping bills has itself questioned the rate at which these goods were invoiced in relation to their quality, and has declined to settle at that rate without a proper valuation.** The declared value is accordingly liable to rejection under Rule 8 and re-determination under Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007.

20.5 M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports, the entities named as exporters in the Shipping Bills, were not the exporters in fact. The following facts have been admitted or established:

(i) M/s Shriji Overseas filed the Shipping Bills using its own SEZ Online User ID AKfpj4349cpsu0 and the Digital Signature Certificate of Shri Raj Vardhan Jha. This has been admitted by Shri Raj Vardhan Jha and confirmed by the Kandla Special Economic Zone authority.

(ii) Shri Raj Vardhan Jha has admitted that he himself signed the export invoices and packing lists attached to every Shipping Bill. These invoices carry serial numbers from the export invoice series of M/s Shriji Overseas, namely "SO/EX/…", and the same series was used in the Shipping Bills of all three named exporters.

(iii) As stated by Shri Raj Vardhan Jha in his statement dated 30.09.2026, the export remittance against the Shipping Bills filed using the IECs of M/s M.P. Traders and M/s Avtar Enterprises were not received in the bank account of M/s M.P. Traders or M/s Avtar Enterprises. M/s Shriji Overseas has itself applied for amendment of these Shipping Bills to substitute its own name and AD Code for those of the entity named as exporter.

(iv) M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports never took physical delivery of the goods. The goods remained in the possession and custody of M/s Shriji Overseas at all material times.

(v) No authorisation, power of attorney, board resolution, mandate letter or consent letter of any kind was executed in favour of M/s Shriji Overseas by M/s M.P. Traders, M/s Avtar Enterprises or M/s ARM Exports, even though these DTA suppliers were aware that the shipping bills for these overvalued goods were filed using there IECs by M/s Shriji Overseas.

(vi) The Kandla Special Economic Zone authority has confirmed that no authorisation as such was given to third-party exporters to file Shipping Bills through Kandla SEZ.

(vii) All forty-nine Shipping Bills were filed by self-submission under Customs Broker code SELFSUBMITCH001. No Customs Broker was engaged for any of them, so the filing cannot be attributed to an intermediary acting on the instructions of the exporter on record.

(viii) Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, has specifically stated that the exports were filed using the IECs of the DTA entities so that, if the export remittances were not realised, the responsibility could be attributed to the concerned DTA entity and the

liability would not remain solely on him or on M/s Shriji Overseas. The names of these entities were thus entered in the Shipping Bills not for any commercial reason but to shift the liability for non-realisation of the export proceeds away from M/s Shriji Overseas.

(ix) In his statement dated 30.09.2026, Shri Raj Vardhan Jha admitted that Rule 46(11) of the Special Economic Zones Rules, 2006 is not applicable to the exports and that the forty-nine Shipping Bills ought to have been filed declaring M/s Shriji Overseas as the exporter. He also admitted that M/s Shriji Overseas received no authorisation from M/s M.P. Traders, M/s Avtar Enterprises or M/s ARM Exports for the use of their Importer-Exporter Codes.

(x) The e-mail furnished by Shri Raj Vardhan Jha on 01.10.2026 show that he himself dealt with M/s Creative Impex Limited, the notify party, on the payment for the goods and on their dispatch, and that M/s Creative Impex Limited took up the quality and the rate of the goods directly with M/s Shriji Overseas. The DTA suppliers whose statements were recorded have stated that they had no role in identifying the overseas buyer, and Shri Rajnish Jain, Proprietor of M/s ARM Exports, has stated that Shri Raj Vardhan Jha arranged the overseas buyer.

In view of the above, M/s Shriji Overseas, which procured and held the goods, stuffed them at its own premises and filed all the Shipping Bills, was the exporter in fact and exercised effective control over the goods. M/s Shriji Overseas is therefore liable to be held to be one of the **beneficial owners within the meaning of Section 2(3A)** and an **exporter within the meaning of Section 2(20)** of the Customs Act, 1962, in respect of the goods covered by all the forty-nine Shipping Bills.

20.6 M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports are beneficial owners and exporters of the goods. Although M/s Shriji Overseas was the exporter in fact, M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports, whose IECs were used to file the Shipping Bills, were also complicit in the act of the overvaluation of the export goods. **Each Shipping Bill was filed using the Importer-Exporter Code of these DTA suppliers, which they were aware of. An entity which lends its Importer-Exporter Code for an export presents itself as the exporter of the goods. Each of the three entities was informed of the filing of Shipping Bills, as ICEGATE intimated the filing of each Shipping Bill, and every later stage of its processing up to the Let Export Order, on the**

e-mail address registered against its Importer-Exporter Code. Twenty-nine Shipping Bills were filed and exported using the IEC of M/s M.P. Traders between 22.11.2025 and 02.02.2026. M/s M.P. Traders raised no objection to any of the shipping bills filed using their IEC and disowned the filing only on 12.02.2026, after the live consignment had been put on hold. The claims of ignorance made by Shri Vikas, Proprietor of M/s Avtar Enterprises, are contradicted by these intimations. Further, M/s M.P. Traders and M/s Avtar Enterprises each executed a Manufacturing-cum-Processing Agreement with M/s Shriji Overseas stating that the goods were supplied for the purpose of third-party export through the SEZ unit under Rule 46(11) of the Special Economic Zones Rules, 2006 **(paragraphs 5.3(x) and 21.10)**. Both entities thus knew, when they supplied the goods, that the goods would be exported as their own exports through M/s Shriji Overseas. Shri Rajnish Jain, Proprietor of M/s ARM Exports, has admitted that M/s ARM Exports authorised M/s Shriji Overseas telephonically to file the three Shipping Bills using its IEC, and the export proceeds of those Shipping Bills were received in the bank account of M/s ARM Exports. As stated by Shri Raj Vardhan Jha on 30.09.2026, each of the three entities holds a registration with the Tobacco Board, **while M/s Shriji Overseas is not registered with the Tobacco Board of India.** The goods were thus presented for export using the IECs of entities registered with the Tobacco Board. Each of the three entities is also a DTA supplier of goods of CTH 2403 to M/s Shriji Overseas and has claimed refund of accumulated Input Tax Credit of GST and Compensation Cess in respect of the goods supplied to M/s Shriji Overseas. **Each of the three entities thus were aware of the arrangement and knowingly lent its identity to the export documentation and benefited from the arrangement. M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports** are accordingly liable to be held to be **beneficial owners within the meaning of Section 2(3A) of the Customs Act, 1962**, in respect of the goods covered by the Shipping Bills filed using their respective IECs and of the goods procured from them.

20.7 The other DTA suppliers are beneficial owners of the goods procured from them. (i) M/s Alpha Tradelink, (ii) M/s Ashwamegh Corporation, (iii) M/s Astral Enterprise, (iv) M/s Bajrang Impex, (v) M/s Harishree Industry, (vi) M/s Intelliconnect Traders Private Limited, (vii) M/s Nextzen Chem, (viii) M/s Preet Enterprise, (ix) M/s Sanwariya Traders, (x) M/s Skyline Exim, (xi) M/s SPN Trading Company, (xii) M/s Sun Overseas and (xiii) M/s

Zebron EV Private Limited are persons on whose behalf the goods procured from them were exported or held for export. The price of the goods was fixed by the DTA supplier alone. Shri Raj Vardhan Jha has stated that he has no role in fixing it and that the per-unit price does not materially affect him. Shri Raj Vardhan Jha has stated that the goods were sent by the DTA suppliers through the SEZ route **so that the DTA suppliers can claim GST refund and Compensation Cess refund benefits**. **The whole of that benefit, claimed on the DTA to SEZ invoice value fixed by the supplier itself, went to the supplier** (**Table-16**). Shri Raj Vardhan Jha stated that nothing at all has been paid to the eight DTA suppliers namely M/s Preet Enterprise, M/s Nextzen Chem, M/s Alpha Tradelink, M/s Skyline Exim, M/s Ashwamegh Corporation, M/s Bajrang Impex, M/s Astral Enterprise and M/s Harishree Industry, whose invoices are payable only on export of the goods and receipt of the corresponding remittance. **The risk of non-realisation of the export proceeds thus rested with the DTA supplier.** M/s Shriji Overseas thus held the goods for export on account of the DTA suppliers. Shri Raj Vardhan Jha stated on 27.04.2026 that once the export remittance is credited to the bank account of M/s Shriji Overseas, he transfers the amount to the concerned DTA supplier as per the value mentioned in the Bill of Supply. The whole modus operandi was thus operated so that the DTA suppliers could enrich themselves with fraudulent refund of accumulated Input Tax Credit of GST and Compensation Cess from their jurisdictional Goods and Services Tax authorities on the goods supplied to M/s Shriji Overseas. These are the very goods which M/s Shriji Overseas was bound to export **(paragraph 14.3)**, and their export was the last step needed to complete the modus operandi. Each of these DTA suppliers executed an agreement with M/s Shriji Overseas stating that the goods were supplied for the purpose of third-party export through the SEZ unit under Rule 46(11) of the Special Economic Zones Rules, 2006 **(paragraph 5.3(x))**. Each supplier thus treated the export of its goods as its own export, made through M/s Shriji Overseas. Therefore, each of these thirteen DTA suppliers is liable to be held to be **a beneficial owner** within the meaning of Section 2(3A) of the Customs Act, 1962 in respect of the goods procured from it and entered or held for exportation. As the definition of “exporter” in Section 2(20) of the Customs Act, 1962 includes a beneficial owner, each of them is also **an exporter** of such of those goods as were entered for exportation, even though another entity was named as exporter in the Shipping Bill.

20.8 M/s Shriji Overseas was used as a conduit and not as a manufacturing unit. The Letter of Approval permits, in respect of CTH 2403, manufacture only. It was granted on the application of Shri Raj Vardhan Jha dated 22.10.2020, whose project report proposed manufacture in pouches from unmanufactured tobacco of heading 2401, supari, katha and other inputs, using the machinery listed in it. Scented Chewing Tobacco (CTH 2403) was not among the items proposed for warehousing. Further, Shri Raj Vardhan Jha has admitted that no manufacturing activity is carried out as per the SEZ Act and the Rules, and that the goods received are finished goods, ready for consumption and marketable as such. He has further admitted that since M/s Shriji Overseas does not have warehousing permission for CTH 2403 goods as per the Letter of Approval, they do sun drying of the goods so as to show manufacturing activity. Sun drying and removal of impurities by hand leave the goods the same chewing tobacco, which left the unit under the same name, in the same form and for the same use as when it was received. The activity at the premises therefore does not amount to manufacture within the meaning of Section 2(r) of the Special Economic Zones Act, 2005. The two machines said to be used for cutting or sifting tobacco were found lying uninstalled and unoperational on both search occasions, and it has been admitted that they were never used for the goods in question. M/s Shriji Overseas executed a Manufacturing-cum-Processing Agreement with every DTA supplier. Each agreement states that the DTA supplier shall supply raw tobacco and that M/s Shriji Overseas shall be the manufacturer and processor. Every supplier examined on this clause has stated that it was never followed. Shri Hardik Bhanjibhai Amrutiya, Proprietor of M/s Bajrang Impex, has also stated that he did not sign the agreement produced by M/s Shriji Overseas in respect of his firm **(paragraph 9.16(vi))**. The agreements were thus executed only to create a documentary appearance of compliance with the Letter of Approval. Instead, M/s Shriji Overseas procured chewing tobacco of CTH 2403 as finished goods and held it for export on account of the DTA suppliers.

20.9 Rule 46(11) of the Special Economic Zones Rules, 2006 does not apply to these exports. None of its requirements is satisfied. M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports are neither merchant exporters nor status holders. The goods were not manufactured by M/s Shriji Overseas. The export documents were not made out in the joint names of M/s Shriji Overseas and the named exporter. There was no written authorisation of

any description, delivery was never taken, and the proceeds were realised by M/s Shriji Overseas. Shri Raj Vardhan Jha admitted during his statement dated 30.09.2026 that Rule 46(11) has no application whatsoever to the exports. The reference to Rule 46(11) in the agreements therefore does not reflect a bona fide understanding of the law. It was inserted to give the arrangement an appearance of legality.

20.10 The chain of supply shows that tax invoices of branded goods were procured and goods of low quality were supplied in their place. The chain through which the goods reached the DTA suppliers of M/s Shriji Overseas has been examined. L2 suppliers of M/s Avtar Enterprises, M/s M.P. Traders, M/s Sun Overseas, M/s Sanwariya Traders, M/s Zebron EV Private Limited, M/s Intelliconnect Traders Private Limited, M/s SPN Trading Company, namely M/s Himpat Enterprises and M/s Vertex Ventures, buy branded chewing tobacco in small retail packs from trade suppliers. Shri Rajesh Kumar, Manager of M/s Himpat Enterprises, has stated that M/s Himpat Enterprises unpacks these packs and repacks them into 500 gm, 1 Kg and 2 Kg bulk packs without any MRP declared on them. Shri Ankul Kumar, Proprietor of M/s Vertex Ventures, has stated that M/s Vertex Ventures supplies them in bulk packs of 500 gm, 1 Kg and 2 Kg. M/s Preet Enterprise, M/s Nextzen Chem, M/s Ashwamegh Corporation, M/s Alpha Tradelink and M/s Skyline Exim have stated that they blend the branded scented chewing tobacco and fill it into unbranded 20 Kg bags. M/s Bajrang Impex has claimed that it packed the blend in plain pouches of 1 Kg. This claim is not borne out by the goods found at the premises as discussed in **paragraph 20.10.1** below. The tax invoices at the source are thus for branded chewing tobacco in retail packs bearing a retail sale price. The DTA suppliers have justified the invoice value of the goods on the basis of these branded products. Even on the suppliers' own version, no value is added at any stage of the chain, as the branded retail article only loses its commercial value upon conversion from branded article to unbranded article. However, the goods which reached M/s Shriji Overseas are not the branded goods covered by these invoices. The manufacturers of these brands examined the samples and reported that the goods were not manufactured by them **(paragraph 12.11)**. CRCL, New Delhi reported five of the nine samples as not scented and five as predominantly cut pieces of stems, twigs and stalks. Thus, the investigation indicates that GST tax invoices of branded chewing tobacco were procured to support the inflated

invoiced value and the goods of low quality were supplied to M/s Shriji Overseas in place of the branded goods covered by those invoices.

20.10.1 Shri Hardik Bhanjibhai Amrutiya, Proprietor of M/s Bajrang Impex, has stated that M/s Bajrang Impex supplied the goods in plain plastic pouches of 1 Kg packed in cartons, and that the goods detained at the premises of M/s Shriji Overseas, being in packs of 20 Kg, were not supplied by M/s Bajrang Impex **(paragraph 9.16)**. This claim is not correct. In the reconciliation furnished with his statement dated 22.06.2026, Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, has shown 2,000 Kg covered by invoice No. 91 dated 29.12.2025 of M/s Bajrang Impex as part of the goods detained at the premises **(paragraph 5.4(i))**. These goods were received into the unit on 06.01.2026 (**Annexure-A**), before the Panchnama dated 26.02.2026, and were seized under Seizure Memo dated 22.07.2026. On 26.02.2026 the goods at the premises were found only in white HDPE woven bags of about 20 Kg and in brown cartons each containing three printed sealed pouches of 2 Kg **(paragraphs 4.5, 4.6 and 4.9)**. No plain pouch of 1 Kg, and no small carton packed inside a larger carton, was found. In his statement dated 11.08.2026, Shri Hardik Bhanjibhai Amrutiya has himself stated that the goods were packed into plain white HDPE bags after blending **(paragraph 9.16(iv))**. The goods of M/s Bajrang Impex were therefore held at the premises in white HDPE bags of about 20 Kg. The claim of Shri Hardik Bhanjibhai Amrutiya is an afterthought, made to distance M/s Bajrang Impex from the goods seized.

20.11 The goods seized at the premises of M/s Shriji Overseas are export goods. The 93,712 Kg of goods of CTH 2403 seized at the premises of M/s Shriji Overseas are **export goods within the meaning of Section 2(19)** of the Customs Act, 1962, as they were to be taken out of India and had no other lawful destination. Condition (xv) of the Letter of Approval No. 30/2020-21 dated 09.12.2020 stipulates that **the finished goods shall be 100% physically exported and that no DTA sale or clearance of any goods shall be allowed under any circumstances**. In respect of goods of CTH 2403, the Letter of Approval permits only the authorised operation of manufacture. In the Bond-cum-Legal Undertaking dated 30.01.2024, M/s Shriji Overseas declared that goods procured from the Domestic Tariff Area are admitted into the unit for carrying out the authorised operations and may be removed without payment of duty for export **(paragraph 14.3.1)**. Goods of CTH 2403, once admitted

into the unit, could therefore leave it only by export. The goods were brought into the Special Economic Zone from the Domestic Tariff Area as exports within the meaning of Section 2(m) of the Special Economic Zones Act, 2005, under the SEZ Shipping Bills filed on SEZ Online and set out in **Annexure-A** to this Investigation Report, at a declared value of Rs. 24,41,20,284/-. Shri Mohammad Akhlak, Authorised Representative, stated during the Panchnama dated 09.05.2026 that the goods found on that day are to be exported. Shri Raj Vardhan Jha has stated that the goods are sent by the DTA suppliers for export through the SEZ route, and that the goods are stored together and are loaded and exported on a random basis.

20.12 Based on the evidence discussed above, the following is prima facie established. M/s Shriji Overseas (IEC: AKFPJ4349C), an SEZ unit at KASEZ, Gandhidham, Proprietor Shri Raj Vardhan Jha, was operated as a conduit for routing goods claimed to be Scented Chewing Tobacco (CTH 2403) for export at exorbitant overvaluation i.e. nearly 24 to 29 times the re-determined market value. The modus operandi of the fraud rests on the status accorded to supplies made into an SEZ unit. Goods were supplied by DTA suppliers to M/s Shriji Overseas under Letters of Undertaking/Bond; such supply to an SEZ unit constitutes a zero-rated supply under Section 16(1)(b) of the IGST Act, 2017, and is treated as an export (zero rated supply), entitling the DTA supplier to claim refund of accumulated Input Tax Credit of GST and Compensation Cess from its jurisdictional GST authority on the strength of the supply invoice. By grossly overvaluing the supply invoices, the DTA suppliers correspondingly inflated the quantum of refund so claimed from GST jurisdictional authorities. The goods so received into the SEZ unit were thereafter exported out of India by M/s Shriji Overseas as such, without any manufacturing, processing or value addition in violation of the LOA. Both the SEZ unit and domestic suppliers were aware and were part of the entire arrangement. The export of these goods served to close the loop of the scheme. The SEZ unit was thus utilised as a pass-through, its status under the SEZ Act, 2005 and under the IGST Act, 2017 being exploited to enable extraction of inflated refund at the DTA-supply stage on goods of negligible commercial value.

21. SUMMARY OF INVESTIGATION

21.1 The persons and entities involved, and the course of the goods, are depicted in Figure-2 as under:

DTA SUPPLIERS

M/s Alpha Tradelink	Shri Vimal Kishorchandra Jani, Proprietor
M/s ARM Exports	Shri Rajnish Jain, Proprietor
M/s Ashwamegh Corporation	Shri Sudhir Ratanshibhai Vaja, Proprietor
M/s Astral Enterprise	Deena Himanshu Panchal, Proprietor
M/s Avtar Enterprises	Shri Vikas, Proprietor
M/s Bajrang Impex	Shri Hardik Bhanjibhai Amrutiya, Proprietor
M/s Harishree Industry	Shri Tanti Nirav Kishorbhai, Proprietor
M/s Intelliconnect Traders Pvt. Ltd.	Shri Satish Pandit, Smt. Dolly Pandit and Shri Devender, Directors
M/s M.P. Traders	Shri Sunil Kumar, Proprietor
M/s Nextzen Chem	Shri Ketankumar Vithaldas Bhut, Proprietor
M/s Preet Enterprise	Shri Taral Nandlal Rupareliya, Proprietor
M/s Sanwariya Traders	Shri Chirag Jain, Proprietor
M/s Skyline Exim	Shri Jignesh Ghushabhai Dobariya, Proprietor
M/s SPN Trading Company	Smt. Savita Ahuja, Proprietor
M/s Sun Overseas	Shri Bal Kishan Pal, Proprietor
M/s Zebron EV Pvt. Ltd.	Shri Vinamra Manju Singh and Shri Virender Prasad, Directors

↓ supply of goods of CTH 2403 to claim refunds

M/s SHRIJI OVERSEAS
SEZ Unit, KASEZ
Proprietor: Shri Raj Vardhan Jha

↓ export of goods

SHIPPING BILLS FILED USING THE IECs OF	
M/s M.P. Traders	39 Shipping Bills
M/s Avtar Enterprises	7 Shipping Bills
M/s ARM Exports	3 Shipping Bills

all three are DTA suppliers, shown in bold above

Figure-2: The DTA suppliers, M/s Shriji Overseas and the IECs used to file the Shipping Bills

21.2 The investigation has brought out the following modus operandi. Sixteen DTA suppliers supplied finished goods of CTH 2403 to M/s Shriji Overseas, an SEZ unit at KASEZ, Gandhidham, as zero-rated supplies at a grossly inflated invoice value. M/s Shriji Overseas carried out no manufacture on these goods. It entered 69,265 Kg of these goods for export as scented chewing tobacco under forty-nine Shipping Bills, which it filed using the IECs of three of the DTA suppliers, namely M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports. A further 93,712 Kg was held at its premises for export. The invoice value of the supplies from DTA to SEZ formed the base of the refund of accumulated Input Tax Credit of GST and Compensation Cess claimed by the DTA suppliers at the jurisdictional GST Commissionerates.

21.3 The investigation began with ten Shipping Bills dated 08.02.2026 filed at Kandla Special Economic Zone using the IEC of M/s M.P. Traders, for 14,400 Kg of goods at a declared FOB value of **Rs. 4,00,19,760/-**. The goods were examined at CWC CFS, Mundra on 12.02.2026 and were detained. M/s M.P. Traders denied having filed these Shipping Bills. The premises of M/s Shriji Overseas were searched on 26.02.2026 and 09.05.2026, and a further 93,712 Kg of goods of CTH 2403 was detained there. The two machines at the premises were lying uninstalled, and no stock or production record was found.

21.4 Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, in his statements under Section 108 of the Customs Act, 1962, stated that the goods are received as finished goods and that no manufacturing is carried out on them. Shri Mohammad Akhlak, its Authorised Representative, stated that the cartons are loaded for export as such and that the bags are only

cleaned of visible impurities and repacked. According to Shri Raj Vardhan Jha, the price of the goods is fixed by the DTA supplier alone. He filed all the Shipping Bills using his own Digital Signature Certificate, and M/s Shriji Overseas held no written authorisation from the three entities whose IECs were used.

21.5 The DTA suppliers whose statements have been recorded have stated that the goods supplied by them were finished goods, ready for consumption. As per their statements, M/s Preet Enterprise, M/s Nextzen Chem, M/s Ashwamegh Corporation, M/s Alpha Tradelink and M/s Skyline Exim blended branded retail packs and repacked the blend in unmarked bags of 20 Kg. The claim of M/s Bajrang Impex that it packed its goods in pouches of 1 Kg, and its denial that the goods detained were supplied by it, are contrary to the record **(paragraph 20.10.1)**. M/s Avtar Enterprises, M/s Sun Overseas, M/s Sanwariya Traders and M/s Intelliconnect Traders Private Limited supplied as such the cartons procured from M/s Himpat Enterprises and M/s Vertex Ventures. The manufacturers of the brands Baghban, 138, M Gold, Tulsi and Shikhar have reported that the goods were not manufactured by them. **The investigation thus indicates that tax invoices of branded chewing tobacco were procured to support the invoice value, and that goods of low quality were supplied in place of the branded goods.**

21.6 No stock of tobacco was found at the declared premises of M/s M.P. Traders, M/s Vertex Ventures and M/s Sun Overseas. The premises of M/s Himpat Enterprises and M/s Intelliconnect Traders Private Limited were found closed, and the premises of M/s Astral Enterprise and M/s Harishree Industry could not be traced (**paragraphs 7.8 and 7.16**). The registered premises of M/s Alpha Tradelink were found closed and sealed by the State Tax authorities, and the registered premises of M/s Skyline Exim had been taken back by its owner for non-payment of rent (**paragraphs 7.9 and 7.10**). The registered premises of M/s Avtar Enterprises were found in use as a coaching centre, M/s Avtar Enterprises having vacated them about five months earlier. No firm was found at the registered premises of M/s Sanwariya Traders, and the owner of the house at the address of Shri Sunil Kumar, Proprietor of M/s M.P. Traders, denied knowing him (**paragraphs 7.12 to 7.14**). M/s M.P. Traders, M/s Zebron EV Private Limited, M/s Harishree Industry, M/s SPN Trading Company, M/s Astral Enterprise, Smt. Dolly Pandit, Director of M/s Intelliconnect Traders Private Limited, and

Shri Anuj, Proprietor of M/s Himpat Enterprises, did not appear in response to the summonses issued to them. Criminal complaints under Section 208 of the Bharatiya Nyaya Sanhita, 2023 have been filed before the Court of the Chief Judicial Magistrate, Vapi against the persons who did not appear (**Annexure-D and paragraph 11.3**).

21.7 CRCL, New Delhi, the referral laboratory, reported five of the nine samples as not scented, and five as predominantly composed of cut pieces of stems, twigs and stalks with only a very small amount of cut leaves. The goods therefore do not match the declared description of "Scented Chewing Tobacco".

21.8 Shri Ajayrajsinh B. Jhala, Customs-empanelled Chartered Engineer, assessed the value of the 14,400 Kg detained goods declared as "Scented Chewing tobacco" at Mundra at **Rs. 16,08,000/-**, against the declared FOB value of Rs. 4,00,19,760/-. Shri Bhasker G. Bhatt, Customs-empanelled Chartered Engineer and Government Approved Valuer, assessed the value of the 93,712 Kg detained at the premises at **Rs. 84,34,080/-**, against the declared procurement value of Rs. 24,41,20,284/- (**paragraphs 15.1 to 15.4**). The declared value is thus nearly twenty-five to twenty-nine times the assessed value. The value of the forty-nine Shipping Bills is accordingly re-determined at **Rs. 77,34,775/-** against the declared FOB value of **Rs. 19,18,96,857/-**, which discloses over-valuation of **Rs. 18,41,62,082/-** (**paragraphs 15.5 to 15.8 and Table-13**).

21.9 All the forty-nine (49) Shipping Bills were filed by M/s Shriji Overseas using its own SEZ Online User ID, the Digital Signature Certificate of Shri Raj Vardhan Jha and its own export invoice series. Thirty-nine of them were filed using the IEC of M/s M.P. Traders, seven using the IEC of M/s Avtar Enterprises and three using the IEC of M/s ARM Exports. None of the three entities took delivery of the goods or gave any written authorisation. In the seven Shipping Bills filed using the IEC of M/s Avtar Enterprises, the goods were declared under CTI 21069020 in place of CTI 24039930.

21.10 The Letter of Approval of M/s Shriji Overseas permits only manufacture in respect of goods of CTH 2403 and gives no warehousing permission for these goods. No activity amounting to manufacture within the meaning of **Section 2(r) of the Special Economic Zones Act, 2005** was carried out on the goods. M/s Shriji Overseas executed a Manufacturing-cum-Processing Agreement with every DTA supplier, stating that raw

tobacco would be supplied for manufacture by M/s Shriji Overseas, whereas finished goods were supplied. The agreements cite Rule 46(11) of the Special Economic Zones Rules, 2006 as the basis for filing the Shipping Bills using the IECs of M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports. That Rule 46(11) of the Special Economic Zones Rules, 2006, covers export through a merchant exporter or status holder, whereas M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports did not take possession or ownership of the goods prior to export from KASEZ. Shri Raj Vardhan Jha, Proprietor, M/s Shriji Overseas, has admitted that this Rule has no application to these exports and that the Shipping Bills ought to have been filed declaring M/s Shriji Overseas as the exporter **(paragraphs 20.5(ix) and 20.9)**.

21.11 As reported by the jurisdictional Goods and Services Tax authorities, refund of accumulated Input Tax Credit of GST and Compensation Cess aggregating **Rs. 85,27,68,810/-** has been sanctioned to thirteen of the DTA suppliers (out of sixteen) on their supplies to M/s Shriji Overseas. The refund claims of M/s Bajrang Impex and M/s Ashwamegh Corporation have not been sanctioned, and M/s Harishree Industry has filed no claim.

21.12 The goods detained at Mundra and at the premises were seized under Section 110(1) of the Customs Act, 1962 by two Seizure Memos, both dated 22.07.2026. The reconciliation furnished by Shri Raj Vardhan Jha shows that the goods seized were procured from fourteen DTA suppliers. It also shows that the 14,400 Kg seized at Mundra were procured from M/s Zebron EV Private Limited, M/s Preet Enterprise and M/s Intelliconnect Traders Private Limited, and not from M/s M.P. Traders. The time limit for issuance of notice under Section 124 of the Customs Act, 1962 stands extended up to 09.11.2026.

21.13 The investigation thus supports the contention that the goods were mis-declared in value and description, and that the Shipping Bills did not declare M/s Shriji Overseas as the exporter. M/s Shriji Overseas controlled the goods and filed every Shipping Bill. It is the exporter in fact and a beneficial owner of the goods covered by all the forty-nine Shipping Bills **(paragraph 20.5)**. The DTA suppliers fixed the DTA to SEZ invoice value on the basis of which refund of accumulated Input Tax Credit of GST and Compensation Cess is claimed. The goods were exported, or held for export, on their behalf, and each DTA supplier,

including M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports, is also a beneficial owner of the goods procured from it **(paragraphs 20.6 and 20.7)**. Section 2(3A) of the Customs Act, 1962 covers both the person on whose behalf the goods are exported and the person who exercises effective control over them **(paragraph 19.1)**. M/s Shriji Overseas and the DTA suppliers are therefore both beneficial owners of the same goods. M/s Shriji Overseas is one because it exercised effective control over them, and each DTA supplier because the goods procured from it were exported, or held for export, on its behalf. The contraventions, and the charge against each person, are set out in the paragraphs that follow.

22. CONTRAVENTIONS AND CHARGES

22.1 The proposals made in this report cover the forty-nine Shipping Bills set out in **Table-13** and the goods seized at the premises of M/s Shriji Overseas, as under:

Table-17: Goods covered by the proposals

Sr.	Goods	Shipping Bills	IEC used	Quantity (Kg)	Declared value (Rs.)	Status	Remittance status
1	Goods covered by the ten impugned live Shipping Bills	10, all dated 08.02.2026	M/s M.P. Traders	14,400	4,00,19,760 (FOB)	Seized at CWC CFS, Mundra	Not exported
2	Goods covered by the thirty-nine past Shipping	29 SBs, dated 22.11.2025 to 02.02.2026	M/s M.P. Traders	41,615	11,46,70,767 (FOB)	Exported	No remittance / BRC received against Shipping

	Bills						bills
		7 SBs, all dated 15.11.2025	M/s Avtar Enterprises	10,500	2,85,62,625 (FOB)	Exported	No remittance / BRC received against Shipping bills
		3, all dated 23.08.2025	M/s ARM Exports	2,750	86,43,705 (FOB)	Exported	No remittance / BRC received against Shipping bills
	Total (Table-13)	**49**		**69,265**	**19,18,96,857 (FOB)**		
3	Goods of CTH 2403 seized at the premises of M/s Shriji Overseas	---	---	93,712	24,41,20,284 (declared procurement value)	Seized at the premises of M/s Shriji Overseas	Not exported yet

22.2 Goods covered by the ten impugned live Shipping Bills. The goods entered for export under the ten Shipping Bills dated 08.02.2026 set out in **Table-1** were declared as "Scented Chewing Tobacco" with an FOB value of Rs. 4,00,19,760/-. Of the five samples of these goods tested, three were found not scented, and four were found to be predominantly

cut pieces of stems, twigs and stalks **(Table-09**). The re-determined value of the goods works out as Rs. 16,08,000/- (**Table-11**). The Shipping Bills named M/s M.P. Traders as the exporter, whereas M/s Shriji Overseas was the exporter in fact (**paragraph 20.5**). The goods therefore do not correspond in respect of value, description and the identity of the exporter with the entry made under Section 50 of the Customs Act, 1962, and are accordingly liable to confiscation under **Section 113(i)** of the Customs Act, 1962.

22.3 Goods covered by the thirty-nine past Shipping Bills. Of the thirty-nine past Shipping Bills set out in **Annexure-B**, twenty-nine SBs were filed using the IEC of M/s M.P. Traders and seven using the IEC of M/s Avtar Enterprises, all at 31 USD per kilogram, and three using the IEC of M/s ARM Exports at 37.2 USD per kilogram. The goods covered by them have been exported, this investigation report has established them to be of the same nature as the goods seized in **paragraph 15.7**. They were supplied by the same set of DTA suppliers, procured from the same set of Level-2 suppliers, in the same forms of packing and at the same level of invoice value, and were passed through the same chain of supply (Figure-1). Further, no manufacturing was carried out on these goods at the premises of M/s Shriji Overseas, KASEZ. Shri Mohammad Akhlak, Supervisor at M/s Shriji Overseas, in his statement dated 16.04.2026 stated that the cartons are loaded into export containers 'as such', and the bags are only cleaned and repacked in the same packing material **(paragraph 5.1(iii))**. Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, in his statements dated 08.06.2026 and 09.06.2026 stated that no processing, blending, manufacturing or other value addition was carried out on the goods before export **(paragraph 5.3(vi))**. M/s Creative Impex Limited, the notify party in thirty-six of these Shipping Bills, has itself stated vide their emails communications with M/s Shriji Overseas that the standard of the goods supplied did not match the rate applied **(paragraph 10.2)**. The declared FOB value of Rs. 15,18,77,097/- of these past 39 shipping bills rested on the inflated DTA to SEZ invoice value, as against the re-determined value of Rs. 61,26,775/- **(paragraph 22.5)**. No remittance has been received against the past 39 shipping bills exported through M/s Shriji Overseas and no Bank Realisation Certificate has been produced in respect of any of the thirty-nine past Shipping Bills by any of the parties involved i.e M/s Shriji Overseas; M/s M.P traders, M/s Avtar Enterprises and M/s ARM Exports despite multiple requests. The goods covered by the thirty-nine past Shipping Bills therefore do not correspond in respect of value and description

with the entry made under Section 50 of the Customs Act, 1962, and are liable to confiscation under Section 113(i) of the Customs Act, 1962. Further, in respect of the seven Shipping Bills filed using the IEC of M/s Avtar Enterprises, the goods, which are goods of CTH 2403, have further been entered for exportation under CTI 21069020, the tariff item for pan masala. These goods therefore do not correspond with the entry made in the material particular of classification also.

22.4 Goods seized at the premises of M/s Shriji Overseas. For the reasons set out in **paragraph 20.11**, the 93,712 Kg of goods of CTH 2403 seized at the premises of M/s Shriji Overseas, KASEZ are export goods within the meaning of Section 2(19) of the Customs Act, 1962. They were brought into the Special Economic Zone for export at a declared value of Rs. 24,41,20,284/-. The value of these goods has been re-determined as Rs. 84,34,080/- (**Table-12**). Samples PS1 and QS1, drawn from the goods detained on 09.05.2026, were found not scented (**Table-09**). The goods therefore do not correspond in value and, to the extent set out in **paragraph 12.8**, in description with the entries under which they were brought into the Special Economic Zone for export, and are accordingly liable to confiscation under **Section 113(i)** of the Customs Act, 1962.

22.5 Rejection and re-determination of value. The value declared in the forty-nine Shipping Bills does not represent the transaction value of the goods within the meaning of **Section 14** of the Customs Act, 1962 (**paragraphs 15.9 and 20.4**). The declared FOB value is liable to be rejected under **Rule 8** and re-determined under **Rule 5** of the **Customs Valuation (Determination of Value of Export Goods) Rules, 2007**. The value is to be re-determined at **Rs. 16,08,000/- (Rupees Sixteen Lakh Eight Thousand only)** in respect of the ten impugned live Shipping Bills and at **Rs. 61,26,775/- (Rupees Sixty-One Lakh Twenty-Six Thousand Seven Hundred Seventy-Five only)** in respect of the thirty-nine past Shipping Bills. The re-determined value of Rs. 61,26,775/- in respect of the thirty-nine past Shipping Bills comprises Rs. 46,47,147/- (Rupees Forty-Six Lakh Forty-Seven Thousand One Hundred Forty-Seven only) in respect of the twenty-nine Shipping Bills filed using the IEC of M/s M.P. Traders, Rs. 11,72,535/- (Rupees Eleven Lakh Seventy-Two Thousand Five Hundred Thirty-Five only) in respect of the seven Shipping Bills filed using the IEC of M/s Avtar Enterprises and Rs. 3,07,093/- (Rupees Three Lakh Seven Thousand Ninety-Three

only) in respect of the three Shipping Bills filed using the IEC of M/s ARM Exports **(Table-13).** The value of Rs. 24,41,20,284/- (Rupees Twenty-Four Crore Forty-One Lakh Twenty Thousand Two Hundred Eighty-Four only) **at which the goods seized at the premises were brought into the Special Economic Zone for export is likewise liable to rejection under Rule 8 and re-determination under Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 at Rs. 84,34,080/- (Table-12).** The declarations made in the Shipping Bills as to the description and value of the goods and the identity of the exporter were false. The value of the goods was inflated at the stage of their supply from the Domestic Tariff Area to the Special Economic Zone, so that the DTA suppliers could claim refund of accumulated Input Tax Credit of GST and Compensation Cess on that inflated value (**paragraph 20.12**). The goods covered by the thirty-nine past Shipping Bills, though no longer available, were supplied by the same DTA suppliers, in the same packing and at the same level of invoice value as the goods seized, and were exported by M/s Shriji Overseas without any manufacture at the DTA to SEZ invoice value **(paragraph 15.7)**. M/s Creative Impex Limited, the notify party in past shipping bills, has itself stated that the standard of the goods supplied did not match the rate applied **(paragraph 10.2)**, and the over-valuation found in the live consignment applies equally to the past exports. The provisions of **Sections 50(2) and 50(3)** of the Customs Act, 1962 have thus been contravened.

22.6 M/s Shriji Overseas (IEC: AKFPJ4349C), a proprietorship concern of Shri Raj Vardhan Jha. M/s Shriji Overseas has no legal existence distinct from Shri Raj Vardhan Jha, its Proprietor. The acts and omissions of M/s Shriji Overseas set out below are accordingly the acts and omissions of Shri Raj Vardhan Jha. Hence, a single notice is proposed to M/s Shriji Overseas through its Proprietor Shri Raj Vardhan Jha. The penalties set out below are proposed upon M/s Shriji Overseas through Shri Raj Vardhan Jha, and not separately upon each of them. **M/s Shriji Overseas procured finished goods of CTH 2403, held them without any warehousing permission and exported them without manufacture. These acts fell outside the operations authorised under its Letter of Approval, as discussed in paragraphs 14.4 to 14.8 and 20.8, and were contrary to condition 1 of the Bond-cum-Legal Undertaking dated 30.01.2024. M/s Shriji Overseas is also not registered with the Tobacco Board of India, although the Letter of Approval required it to obtain every mandatory registration.** These breaches bear upon the conduct of M/s Shriji Overseas. They

are relied upon for the penalty proposed on it in the paragraphs below and for the reference proposed to the Development Commissioner, Kandla Special Economic Zone. The liability of the goods to confiscation rests on **Section 113(i)** of the Customs Act, 1962, for the reasons set out in **paragraphs 22.2 to 22.4.**

22.6.1 Beneficial owner and exporter. For the reasons set out in **paragraph 20.5**, M/s Shriji Overseas is a person who exercised effective control over the goods being exported. It is accordingly liable to be held to be a **beneficial owner within the meaning of Section 2(3A)** and **an exporter within the meaning of Section 2(20)** of the Customs Act, 1962, in respect of the goods covered by all the forty-nine Shipping Bills, even though another entity was named as the exporter in each Shipping Bill.

22.6.2 Penalty under Section 114(iii). M/s Shriji Overseas is liable to penalty under **Section 114(iii)** of the Customs Act, 1962 for the following acts and omissions, which have rendered the goods liable to confiscation under Section 113(i) of the Customs Act, 1962: **(a)** entering the goods for exportation under forty-nine Shipping Bills as scented chewing tobacco at a value which bore no relation to their commercial worth; **(b)** entering the goods for exportation using the IECs of M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports, none of which held title to the goods or took delivery of them, and without any written authorisation from them; **(c)** entering goods of CTH 2403 for exportation under CTI 21069020 in the seven Shipping Bills filed using the IEC of M/s Avtar Enterprises; and **(d)** procuring 93,712 Kg of goods of CTH 2403 into the Special Economic Zone at a declared value of Rs. 24,41,20,284/- against the redetermined value of Rs. 84,34,080/-, **and holding them at its premises for export without any manufacture, contrary to its Letter of Approval.**

22.6.3 Penalty under Section 114AA. M/s Shriji Overseas is further liable to penalty under **Section 114AA** of the Customs Act, 1962, in that Shri Raj Vardhan Jha, its Proprietor, knowingly and intentionally made, signed and used declarations and documents which were false and incorrect in material particulars, in the transaction of business under the Customs Act, 1962. These declarations and documents are **(a)** the forty-nine Shipping Bills, false as to the description and value of the goods and as to the identity of the exporter; **(b)** the export invoices and packing lists of the "SO/EX/…" series of M/s Shriji Overseas, signed by him

but issued in the names of M/s M.P. Traders, M/s Avtar Enterprises and M/s ARM Exports without any written authorisation from them; **(c)** the seven Shipping Bills classifying goods of CTH 2403 under CTI 21069020; and **(d)** the Manufacturing-cum-Processing Agreements stating that raw tobacco would be supplied to M/s Shriji Overseas and that M/s Shriji Overseas would act as manufacturer and processor, although he knew at all times that this was untrue. Shri Raj Vardhan Jha did so to enable the DTA suppliers to claim refund of accumulated Input Tax Credit of GST and Compensation Cess on the inflated value of their supplies, as stated by him (**paragraph 20.7**).

22.7 M/s M.P. Traders (IEC: ASSPK3356R), a proprietorship concern of Shri Sunil Kumar. Thirty-nine of the forty-nine Shipping Bills, involving a declared FOB value of Rs. 15,46,90,527/-, were filed using the IEC of M/s M.P. Traders. As per its own e-mail dated 12.02.2026 sent from tradersmp25@gmail.com, M/s M.P. Traders supplied goods to M/s Shriji Overseas in October 2025 and November 2025. M/s M.P. Traders was received intimation of the filing of each of these Shipping Bills on the e-mail address registered against its IEC and has raised no objection to the twenty-nine past Shipping Bills, and disowned the filing only on 12.02.2026, after the live consignment had been put on hold **(paragraphs 10.1(ii) and 20.6).** No stock of tobacco was found at its declared premises during the search proceedings conducted on 17.03.2026. Shri Sunil Kumar, its Proprietor, did not appear in response to any of the four summonses issued to him, dated 13.03.2026, 23.03.2026, 28.04.2026 and 18.09.2026 **(Annexure-D)**. The summons dated 18.09.2026, sent to his address in the Subscriber Detail Record, was returned undelivered.

22.7.1 Beneficial owner and exporter. For the reasons set out in **paragraph 20.6**, M/s M.P. Traders is a Domestic Tariff Area supplier on whose behalf goods were exported while he was aware. The Shipping Bills were filed using its Importer-Exporter Code, and the refund of accumulated Input Tax Credit of GST and Compensation Cess arising on the supply has accrued to it. M/s M.P. Traders is accordingly liable to be held to be a **beneficial owner within the meaning of Section 2(3A)** and **an exporter within the meaning of Section 2(20)** of the Customs Act, 1962 in respect of the goods covered by the Shipping Bills filed using its IEC and of the goods procured from it.

22.7.2 Penalty under Section 114(iii). M/s M.P. Traders is liable to penalty under **Section 114(iii)** of the Customs Act, 1962 for **(a)** supplying goods of CTH 2403 into the Special Economic Zone for export at a DTA to SEZ invoice value which bore no relation to their worth; and **(b)** permitting its Importer-Exporter Code to be used for the filing of thirty-nine Shipping Bills declaring the goods at grossly inflated values, by reason of which the goods became liable to confiscation under Section 113(i) of the Customs Act, 1962.

22.7.3 Penalty under Section 114AA. M/s M.P. Traders is further liable to penalty under **Section 114AA** of the Customs Act, 1962, in that it knowingly caused the following to be made and used in the transaction of business under the Customs Act, 1962: Shipping Bills filed using its IEC, export invoices and packing lists in its name, false in material particulars as to the description and value of the goods and as to the identity of the exporter; and supply invoices, false as to value, under which the goods were brought into the Special Economic Zone for export. The value in these supply invoices was inflated so that M/s M.P. Traders could claim refund of accumulated Input Tax Credit of GST and Compensation Cess on that value. M/s M.P. Traders also executed a Manufacturing-cum-Processing Agreement with M/s Shriji Overseas stating that it would supply raw tobacco for manufacture in the Special Economic Zone, which it knew to be untrue.

22.8 M/s Avtar Enterprises (IEC: CTIPV5239H), a proprietorship concern of Shri Vikas. Seven Shipping Bills dated 15.11.2025, involving a declared FOB value of Rs. 2,85,62,625/-, were filed using the IEC of M/s Avtar Enterprises, and goods of CTH 2403 were declared in them under CTI 21069020. M/s Avtar Enterprises supplied goods of CTH 2403, to M/s Shriji Overseas at grossly inflated values. Further, M/s Avtar Enterprises has received intimation of the filing of each of the seven Shipping Bills on the e-mail address registered against its IEC.

22.8.1 Beneficial owner and exporter. The Shipping Bills were filed using the Importer-Exporter Code of M/s Avtar Enterprises. For this reason, and for the reasons set out in **paragraph 20.6,** M/s Avtar Enterprises is liable to be held to be a **beneficial owner within the meaning of Section 2(3A)** and **an exporter within the meaning of Section 2(20)** of the Customs Act, 1962 in respect of the goods covered by the Shipping Bills filed using its IEC and of the goods procured from it.

22.8.2 Penalty under Section 114(iii). M/s Avtar Enterprises is liable to penalty under **Section 114(iii)** of the Customs Act, 1962 for supplying goods of CTH 2403 into the Special Economic Zone *for export* at a DTA to SEZ invoice value which bore no relation to their worth; and permitting its Importer-Exporter Code to be used for the filing of seven Shipping Bills declaring the goods at grossly inflated values and under an incorrect tariff item, by reason of which the goods became liable to confiscation under Section 113(i) of the Customs Act, 1962.

22.8.3 Penalty under Section 114AA. M/s Avtar Enterprises is further liable to penalty under **Section 114AA** of the Customs Act, 1962, in that it knowingly caused the following to be made and used in the transaction of business under the Customs Act, 1962: Shipping Bills filed using its IEC, false in material particulars as to the description, classification and value of the goods and as to the identity of the exporter; and supply invoices, false as to value, under which the goods were brought into the Special Economic Zone for export. The value in these supply invoices was inflated so that M/s Avtar Enterprises could claim refund of accumulated Input Tax Credit of GST and Compensation Cess on that value. M/s Avtar Enterprises also executed a Manufacturing-cum-Processing Agreement with M/s Shriji Overseas stating that it would supply raw tobacco for manufacture in the Special Economic Zone, which it knew to be untrue.

22.9 M/s ARM Exports (IEC: AAXPJ6175E), a proprietorship concern of Shri Rajnish Jain. Three Shipping Bills dated 23.08.2025, involving a declared FOB value of Rs. 86,43,705/-, were filed using the IEC and AD Code of M/s ARM Exports. M/s ARM Exports supplied the chewing tobacco covered by them to M/s Shriji Overseas at grossly inflated values. Shri Rajnish Jain, its Proprietor, has stated that M/s ARM Exports is not a merchant exporter and that it authorised M/s Shriji Overseas to file the Shipping Bills using its IEC only telephonically. He has also stated that the export proceeds were received directly in its own bank account, as its own AD Code had been declared.

22.9.1 Beneficial owner and exporter. M/s ARM Exports is the Domestic Tariff Area supplier on whose behalf the goods covered by the three Shipping Bills were exported. These Shipping Bills were filed using its Importer-Exporter Code and AD Code, and the export proceeds were received in its own bank account. M/s ARM Exports is accordingly liable to

be held to be a **beneficial owner within the meaning of Section 2(3A)** and **an exporter within the meaning of Section 2(20)** of the Customs Act, 1962 in respect of these goods.

22.9.2 Penalty under Section 114(iii). M/s ARM Exports is liable to penalty under **Section 114(iii)** of the Customs Act, 1962 for permitting its Importer-Exporter Code and AD Code to be used for the filing of three Shipping Bills declaring the goods at grossly inflated values, by reason of which the goods became liable to confiscation under Section 113(i) of the Customs Act, 1962.

22.9.3 Penalty under Section 114AA. M/s ARM Exports is further liable to penalty under **Section 114AA** of the Customs Act, 1962, in that it knowingly caused Shipping Bills filed using its own IEC and export documents in its own name, false in material particulars as to the value of the goods, to be made and used in the transaction of business under the Customs Act, 1962. Its supply invoice to M/s Shriji Overseas, under which the goods were brought into the Special Economic Zone for export, was also false in respect of the value. The value was inflated so that M/s ARM Exports could claim refund of accumulated Input Tax Credit of GST and Compensation Cess on it. M/s ARM Exports also executed a Manufacturing-cum-Processing Agreement with M/s Shriji Overseas stating that it would supply raw tobacco for manufacture in the Special Economic Zone, which it knew to be untrue.

22.10 The other Domestic Tariff Area suppliers. (i) M/s Alpha Tradelink, (ii) M/s Ashwamegh Corporation, (iii) M/s Astral Enterprise, (iv) M/s Bajrang Impex, (v) M/s Harishree Industry, (vi) M/s Intelliconnect Traders Private Limited, (vii) M/s Nextzen Chem, (viii) M/s Preet Enterprise, (ix) M/s Sanwariya Traders, (x) M/s Skyline Exim, (xi) M/s SPN Trading Company, (xii) M/s Sun Overseas and (xiii) M/s Zebron EV Private Limited each supplied goods of CTH 2403 to M/s Shriji Overseas as a zero-rated supply, at grossly inflated values. As stated Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas, the value of the supplies was fixed by the DTA supplier (**paragraphs 20.4 and 20.7**). This DTA to SEZ invoice value is the value used to claim refund of accumulated Input Tax Credit of GST and Compensation Cess. Each of them executed a **Manufacturing-cum-Processing Agreement stating that it would supply raw tobacco and that M/s Shriji Overseas would act as manufacturer and processor, but supplied finished goods.** The source and packing of the goods supplied by them are discussed in **paragraph 20.10.**

22.10.1 Beneficial owner and exporter. For the reasons set out in **paragraph 20.7**, each of these Domestic Tariff Area suppliers is a person on whose behalf the goods were exported or held for export. The Manufacturing-cum-Processing Agreement executed by the DTA suppliers with M/s Shriji Overseas stated that the goods were supplied for third-party export through the SEZ unit **(paragraphs 5.2(vi) and 5.3(x))**. Each of them is accordingly liable to be held to be a **beneficial owner within the meaning of Section 2(3A)** of the Customs Act, 1962 in respect of the goods procured from it and entered or held for exportation. The definition of "exporter" in Section 2(20) of the Customs Act, 1962 includes a beneficial owner. Each of them is therefore also liable to be held to be an **exporter within the meaning of Section 2(20)** in respect of such of those goods as were entered for exportation, even though another entity was named as the exporter in the Shipping Bill.

22.10.2 Penalty under Section 114(iii). Each of these Domestic Tariff Area suppliers is liable to penalty under **Section 114(iii)** of the Customs Act, 1962 for supplying goods of CTH 2403 into the Special Economic Zone for export at a grossly inflated invoice value. This DTA to SEZ invoice value is the value at which the goods were brought into the Special Economic Zone for export. As a result, the goods so entered or held for exportation became liable to confiscation under Section 113(i) of the Customs Act, 1962.

22.10.3 Penalty under Section 114AA. Each of these Domestic Tariff Area suppliers is further liable to penalty under **Section 114AA** of the Customs Act, 1962. In the transaction of business under the Customs Act, 1962, each of them knowingly made and used, and caused to be made and used, invoices and supporting documents which were false in material particulars as to their value. The value was inflated to claim refund of accumulated Input Tax Credit of GST and Compensation Cess on the DTA to SEZ invoice value. **Except M/s Harishree Industry, each of them has claimed such refund** (**Table-16**). The goods were brought into the Special Economic Zone for export under these documents. Each of them also executed an agreement stating that it would supply raw tobacco for manufacture in the Special Economic Zone, which it knew to be untrue.

22.11 Initiation of action under GST Acts. The Domestic Tariff Area (DTA) suppliers supplied the goods of CTH 2403 to M/s Shriji Overseas as zero-rated supplies under Section 16 of the Integrated Goods and Services Tax Act, 2017, read with the Central Goods and

Services Tax Act, 2017 and the Goods and Services Tax (Compensation to States) Act, 2017. Accordingly, further investigation and appropriate action in respect of these supplies under the said Acts lie with the jurisdictional Goods and Services Tax authorities of the respective Domestic Tariff Area suppliers.

22.12 Reference to the Development Commissioner, Kandla Special Economic Zone. M/s Shriji Overseas procured finished goods of CTH 2403 from the Domestic Tariff Area and carried out no authorised manufacturing operation on them. This was in contravention of the Letter of Approval and of the Bond-cum-Legal Undertaking executed in Form-H under Rule 22 of the Special Economic Zones Rules, 2006. Shipping Bills were also filed using the IECs of third parties without written authorisation and outside the scope of Rule 46(11) of the Special Economic Zones Rules, 2006. The Letter of Approval was granted on the application dated 22.10.2020, the project report and the affidavit of Shri Raj Vardhan Jha, Proprietor of M/s Shriji Overseas. In the affidavit, he expressly undertook that any approval granted on the basis of the statements and declarations furnished by him would be liable to cancellation, or to such other action as may be warranted, in the event that any statement or fact so furnished was subsequently found to be incorrect, false or misleading. These matters fall for consideration of the Development Commissioner, Kandla Special Economic Zone under Section 16 of the Special Economic Zones Act, 2005. **The absence of manufacture has already been referred to the Joint Development Commissioner by letter dated 05.05.2026.**

22.13 The persons proposed to be proceeded against, the capacity in which each is proposed to be proceeded against, the provisions invoked against them, and the paragraphs of the Show Cause Notice setting out the corresponding grounds are summarised below:

Table-18: Persons proposed to be proceeded against, provisions invoked and grounds

Sr.	Noticee	Capacity	Provisions invoked under Customs Act	Grounds at paragraph
1	M/s Shriji Overseas, through Shri Raj Vardhan Jha, Proprietor	SEZ unit; filer of all 49 Shipping Bills;	Confiscation under Sec. 113(i); rejection and re-determination of value;	22.2 to 22.6.3

Sr.	Noticee	Capacity	Provisions invoked under Customs Act	Grounds at paragraph
		seized goods held by it	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	
2	M/s M.P. Traders, through Shri Sunil Kumar, Proprietor	Exporter named in 39 S/Bs; DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.6; 22.7 to 22.7.3
3	M/s Avtar Enterprises, through Shri Vikas, Proprietor	Exporter named in 7 S/Bs; DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.6; 22.8 to 22.8.3
4	M/s ARM Exports, through Shri Rajnish Jain, Proprietor	Exporter named in 3 S/Bs; DTA supplier; proceeds received in its own account	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.6; 22.9 to 22.9.3
5	M/s Alpha Tradelink, through Shri Vimal Kishorchandra Jani, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
6	M/s Ashwamegh Corporation, through Shri Sudhir Ratanshibhai Vaja, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3

Sr.	Noticee	Capacity	Provisions invoked under Customs Act	Grounds at paragraph
7	M/s Astral Enterprise, through Deena Himanshu Panchal, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
8	M/s Bajrang Impex, through Shri Hardik Bhanjibhai Amrutiya, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
9	M/s Harishree Industry, through Shri Tanti Nirav Kishorbhai, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
10	M/s Intelliconnect Traders Private Limited, through Shri Satish Pandit, Smt. Dolly Pandit and Shri Devender, Directors	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
11	M/s Nextzen Chem, through Shri Ketankumar Vithaldas Bhut, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
12	M/s Preet Enterprise, through Shri Taral Nandlal Rupareliya, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3

Sr.	Noticee	Capacity	Provisions invoked under Customs Act	Grounds at paragraph
13	M/s Sanwariya Traders, through Shri Chirag Jain, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
14	M/s Skyline Exim, through Shri Jignesh Ghushabhai Dobariya, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
15	M/s SPN Trading Company, through Smt. Savita Ahuja, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
16	M/s Sun Overseas, through Shri Bal Kishan Pal, Proprietor	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3
17	M/s Zebron EV Private Limited, through Shri Vinamra Manju Singh and Shri Virender Prasad, Directors	DTA supplier	Sec. 2(3A) and 2(20); penalty under Sec. 114(iii) and 114AA	20.7; 22.10 to 22.10.3

23. JURISDICTION

23.1 All the forty-nine Shipping Bills covered by this Investigation Report were filed at a single Customs station, namely **Kandla Special Economic Zone (INKDL6)**. The aggregate declared FOB value of these Shipping Bills is Rs. 19,18,96,857/-. The goods seized under the two Seizure Memos, both dated 22.07.2026, lie at CWC CFS, Mundra and at the premises of M/s Shriji Overseas in KASEZ, Gandhidham respectively.

23.2 The confiscation of the goods under Section 113 and the imposition of penalties under Sections 114 and 114AA of the Customs Act, 1962 are required to be initiated by issuance of a notice under Section 124 of the Customs Act, 1962. The proper officer for issuance of the

notice is the **Additional / Joint Commissioner of Customs, Kandla Custom House, Kandla, Gandhidham, Kutch-370210**.

24. Now, therefore, in the light of the aforesaid facts, under Section 124 of the Customs Act, 1962 : –

24.1 M/s Shriji Overseas (IEC: AKFPJ4349C), having reg. office at Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham, Kachchh, Gujarat-370230. **a proprietorship concern, through its Proprietor Shri Raj Vardhan Jha (PAN: AKFPJ4349C)**, are hereby called upon to **show cause** to the Additional Commissioner of Customs, Kandla **as to why**:

(i) the goods seized under Seizure Memo dated 22.07.2026 in respect of the **ten impugned live Shipping Bills filed at Kandla Special Economic Zone**, being 14,400 Kg of goods declared as "Scented Chewing Tobacco" comprising 480 white HDPE woven plastic bags and 800 brown corrugated cartons, valued at Rs. 16,08,000/-, should not be confiscated under Section 113(i) of the Customs Act, 1962, for the reasons set out in **paragraph 22.2**, and why a redemption fine should not be imposed in lieu of such confiscation under Section 125 of the Customs Act, 1962;

(ii) the goods seized under Seizure Memo dated 22.07.2026 at the premises of M/s Shriji Overseas, being 93,712 Kg of goods declared as "Scented Chewing Tobacco" comprising 2,536 white HDPE woven plastic bags and 7,807 brown corrugated cartons, valued at Rs. 84,34,080/-, should not be confiscated under Section 113(i) of the Customs Act, 1962, for the reasons set out in **paragraph 22.4**, and why a fine should not be imposed in lieu of such confiscation under Section 125 of the Customs Act, 1962;

(iii) the value of Rs. 4,00,19,760/- declared under the ten impugned live Shipping Bills should not be rejected under Rule 8 and re-determined under Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 at Rs. 16,08,000/- (Rupees Sixteen Lakh Eight Thousand only), as set out in **paragraph 22.5**;

(iv) the value of Rs. 15,18,77,097/- declared under the **thirty-nine past Shipping Bills filed at Kandla Special Economic Zone** should not be rejected under Rule 8 and re-determined under Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 at Rs. 61,26,775/- (Rupees Sixty-One Lakh Twenty-Six Thousand Seven Hundred Seventy-Five only), namely

- Rs. 46,47,147/- in respect of **the twenty-nine Shipping Bills** filed using the IEC of M/s M.P. Traders,
- Rs. 11,72,535/- in respect of the **seven Shipping Bills** filed using the IEC of M/s Avtar Enterprises and
- Rs. 3,07,093/- in respect of the **three Shipping Bills** filed using the IEC of M/s ARM Exports,

as set out Shipping Bill-wise in **Table-13**, and the goods covered by the thirty-nine past Shipping Bills should not be held liable to confiscation under Section 113(i) of the Customs Act, 1962, for the reasons set out in **paragraph 22.3**;

(v) the value of Rs. 24,41,20,284/- at which the 93,712 Kg of goods seized at the premises of M/s Shriji Overseas were brought into the Special Economic Zone for export should not be rejected under Rule 8 and re-determined under Rule 5 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 at Rs. 84,34,080/- (Rupees Eighty-Four Lakh Thirty-Four Thousand Eighty only), as set out in **paragraph 22.5**;

(vi) it should not be held to be the beneficial owner within the meaning of Section 2(3A) and the exporter within the meaning of Section 2(20) of the Customs Act, 1962 in respect of the goods covered by all the forty-nine Shipping Bills, for the reasons set out in **paragraph 22.6.1**;

(vii) penalty should not be imposed upon it under **Section 114(iii)** of the Customs Act, 1962 for having procured finished goods of CTH 2403 contrary to its Letter of Approval, held them without manufacture and entered them for exportation mis-declared as to description and value and using the IECs of persons who held no title to them, as set out in **paragraph 22.6.2**; and

(viii) penalty should not be imposed upon it under **Section 114AA** of the Customs Act, 1962 for having knowingly made, signed and used, declared the false Shipping Bills, export invoices, packing lists and agreements set out in **paragraph 22.6.3.**

24.2 M/s M.P. Traders (IEC: ASSPK3356R), having address at Ground Floor, 1241, Pakbada, Deegarpur Road, Moradabad, Uttar Pradesh-244001, **a proprietorship concern,**

through its Proprietor Shri Sunil Kumar, are hereby called upon to **show cause as** to the Additional Commissioner of Customs, Kandla **to why**:

(i) it should not be held to be the beneficial owner within the meaning of Section 2(3A) and an exporter within the meaning of Section 2(20) of the Customs Act, 1962 in respect of the goods covered by the Shipping Bills filed using its IEC and of the goods procured from it, as set out in **paragraph 22.7.1**;

(ii) penalty should not be imposed upon it under **Section 114(iii)** of the Customs Act, 1962 for having supplied goods of CTH 2403 into the Special Economic Zone for export at a value bearing no relation to their worth, and for having permitted its Importer-Exporter Code to be used for thirty-nine Shipping Bills declaring the goods at grossly inflated values, as set out in **paragraph 22.7.2**; and

(iii) penalty should not be imposed upon it under **Section 114AA** of the Customs Act, 1962 for having knowingly caused 'to be made and used' the false Shipping Bills, export documents, supply invoices and agreement set out in **paragraph 22.7.3**.

24.3 M/s Avtar Enterprises (IEC: CTIPV5239H), having address at Ground Floor, B-132/4, Kh. No. 93/8, Phase-2, Vijay Vihar, Rohini, New Delhi-110085, **a proprietorship concern, through its Proprietor Shri Vikas**are hereby called upon to show cause to the Additional Commissioner of Customs, Kandla as to why:

(i) it should not be held to be the beneficial owner within the meaning of Section 2(3A) and an exporter within the meaning of Section 2(20) of the Customs Act, 1962 in respect of the goods covered by the Shipping Bills filed using its IEC and of the goods procured from it, as set out in **paragraph 22.8.1**;

(ii) penalty should not be imposed upon it under **Section 114(iii)** of the Customs Act, 1962 for having supplied goods of CTH 2403 into the Special Economic Zone for export at a value bearing no relation to their worth, and for having permitted its Importer-Exporter Code to be used for seven Shipping Bills declaring the goods at grossly inflated values and under CTI 21069020, as set out in **paragraph 22.8.2**; and

(iii) penalty should not be imposed upon it under **Section 114AA** of the Customs Act, 1962 for having knowingly caused 'to be made and used' the false Shipping Bills, supply invoices and agreement set out in **paragraph 22.8.3**.

24.4 M/s ARM Exports (IEC: AAXPJ6175E), having address at 111/168, Ashok Nagar, Harsh Nagar, Kanpur Nagar, Uttar Pradesh-208012. **a proprietorship concern, through its Proprietor Shri Rajnish Jain**, are hereby called upon to show cause to the Additional Commissioner of Customs, Kandla as to why:

(i) it should not be held to be the beneficial owner within the meaning of Section 2(3A) and an exporter within the meaning of Section 2(20) of the Customs Act, 1962 in respect of the goods covered by the three Shipping Bills filed using its IEC, as set out in **paragraph 22.9.1**;

(ii) penalty should not be imposed upon it under **Section 114(iii)** of the Customs Act, 1962 for having permitted its Importer-Exporter Code and AD Code to be used for three Shipping Bills declaring the goods at grossly inflated values, as set out in **paragraph 22.9.2**; and

(iii) penalty should not be imposed upon it under **Section 114AA** of the Customs Act, 1962 for having knowingly caused 'to be made and used' the **false Shipping Bills**, export documents and agreement set out in **paragraph 22.9.3**.

24.5 The other thirteen Domestic Tariff Area suppliers, and the persons through whom the notice is proposed to be issued to each of them, are as under:

Table-19: The other thirteen Domestic Tariff Area suppliers

Sr.	**Name of the DTA supplier**	**GSTIN**	**Through**
1	M/s Alpha Tradelink	24AUXPJ9024E1ZE	Shri Vimal Kishorchandra Jani, Proprietor
2	M/s Ashwamegh Corporation	24AGNPV5473B1Z6	Shri Sudhir Ratanshibhai Vaja, Proprietor

3	M/s Astral Enterprise	24AKCPP7615A1ZK	Deena Himanshu Panchal, Proprietor
4	M/s Bajrang Impex	24BPTPA0461E1Z9	Shri Hardik Bhanjibhai Amrutiya, Proprietor
5	M/s Harishree Industry	24AVAPT6480G1ZF	Shri Tanti Nirav Kishorbhai, Proprietor
6	M/s Intelliconnect Traders Private Limited	24AAFCK5691R2ZQ	Shri Satish Pandit, Smt. Dolly Pandit and Shri Devender, Directors
7	M/s Nextzen Chem	24AIDPB0186F1ZV	Shri Ketankumar Vithaldas Bhut, Proprietor
8	M/s Preet Enterprise	24AIUPR6927K1ZE	Shri Taral Nandlal Rupareliya, Proprietor
9	M/s Sanwariya Traders	07CJXPJ4337F2ZT	Shri Chirag Jain, Proprietor
10	M/s Skyline Exim	24AJSPD7941A1ZD	Shri Jignesh Ghushabhai Dobariya, Proprietor
11	M/s SPN Trading Company	09BZKPA2977C1ZD	Smt. Savita Ahuja, Proprietor
12	M/s Sun Overseas	07APFPP6183F1ZO	Shri Bal Kishan Pal, Proprietor
13	M/s Zebron EV Private Limited	24AACCZ1020E1ZZ	Shri Vinamra Manju Singh and Shri Virender Prasad, Directors

Each of the Domestic Tariff Area suppliers set out in Table-19, through the persons named against are hereby called upon, each of them to show cause to the Additional Commissioner of Customs, Kandla **as to why:**

(i) it should not be held to be the beneficial owner within the meaning of Section 2(3A) and the **exporter within the meaning of Section 2(20) of the Customs Act, 1962** in respect of the goods procured from it and entered or held for exportation, as set out in **paragraph 22.10.1**;

(ii) penalty should not be imposed upon it under **Section 114(iii)** of the Customs Act, 1962 for having supplied goods of CTH 2403 into the Special Economic Zone for export at a grossly inflated DTA to SEZ invoice value, as set out in **paragraph 22.10.2**; and

(iii) penalty should not be imposed upon them under **Section 114AA** of the Customs Act, 1962 for having knowingly made and used the false invoices and agreements set out in **paragraph 22.10.3**.

25. The list of documents relied upon for the issuance of the notice is annexed as **Annexure-R**. These RUDs are available for download from the link given in ***para 26*** of this SCN. This drive has been created and shared by DRI, AZU owing to voluminous size of documents. In case, any difficulty is faced in accessing these RUDs on the shared link, please contact:

Joint Director, DRI, Ahmedabad Zonal Unit, 15, Magnet Corporate Park, S G Highway, Near Sola Flyover, Thaltej, Ahmedabad – 380054.

Tel: 079-48900111, 49069529, 49069502. Email: driazu@nic.in.

26. The relied upon documents are listed in Annexure-R to this Show Cause Notice may be accessed through any of the following links given below:

(1) https://drive.google.com/drive/folders/ 1AZd9fWqqcEkXxe8sYu6Rm8S45nDEFrax?usp=sharing
(2) https://tinyurl.com/SrijiOverseas

27. If any further evidence, documents, digital records, financial transactions, export consignments, refund sanctions, persons involved or any other incriminating facts come to light during the course of the ongoing or subsequent investigation, the Department reserves the right to rely upon them and to initiate appropriate proceedings, including issuance of a supplementary Show Cause Notice. This is without prejudice to any other action available under the Customs Act, 1962 and other applicable laws.

28. This Notice is issued without prejudice to any other action that may be taken against the importer or any other person(s) under the provisions of the Customs Act 1962 or under any other law for the time being in force.

Enclosures: **Annexures – A, B, C, D & R (30 pages)**

Digitally signed by
MANISH KUMAR MEENA
Date: 06-11-2026
17:34:30

(Manish Kumar Meena)
Additional Commissioner
Custom House, Kandla

F. No. GEN/ADJ/ADC/1728/2026-Adjn-O/o Commr-Cus-Kandla

Dated: 06.11.2026

To,

Through E-office/Gov mail/Post

Sl.	Noticee	Address for service	E-mail ID
1	**M/s Shriji Overseas** (through Prop. Shri Raj Vardhan Jha) – SEZ unit IEC: AKFPJ4349C GSTIN: 24AKFPJ4349C3ZG	Regd.: Shed No. 332, A-1 Type, Phase-I, KASEZ, Gandhidham, Kachchh, Gujarat-370230. Res.: Plot No. 64, 172/1, Bageshree Society, Meghpar Borichi, Anjar, Kachchh, Gujarat-370110.	shrijioverseas99@gmail.com
2	**M/s M.P. Traders** (through Prop. Shri Sunil Kumar) – DTA supplier; IEC used for Shipping Bills IEC: ASSPK3356R GSTIN: 09ASSPK3356R2ZN	Regd.: Ground Floor, 1241, Pakbada, Deegarpur Road, Moradabad, Uttar Pradesh-244001. Res address (Mob. 9810389044): M-50, Raghubir Nagar, Tagore Garden, J.J. Colony, near Neel Kamal School Uniform, West Delhi, Delhi-110027.	tradersmp25@gmail.com mptraders2023@gmail.com

Sl.	Noticee	Address for service	E-mail ID
3	**M/s Avtar Enterprises** (through Prop. Shri Vikas) – DTA supplier; IEC used for Shipping Bills IEC: CTIPV5239H GSTIN: 07CTIPV5239H1Z6	Regd.: Ground Floor, B-132/4, Kh. No. 93/8, Phase-2, Vijay Vihar, Rohini, New Delhi-110085. Res.: House No. 151/11, 1st Floor, Ashok Vihar, Phase-3, North West Delhi, Delhi-110052.	avtarenterprises69@gmail.com
4	**M/s ARM Exports** (through Prop. Shri Rajnish Jain) – DTA supplier; IEC used for Shipping Bills IEC: AAXPJ6175E GSTIN: 09AAXPJ6175E1Z5	Regd.: 111/168, Ashok Nagar, Harsh Nagar, Kanpur Nagar, Uttar Pradesh-208012. Res.: 113/4, Flat No. 12, Phase-1, Classic Apartment, Kanpur Nagar, Uttar Pradesh-208002.	hairnglory@gmail.com vkjain120146@gmail.com
5	**M/s Alpha Tradelink** (through Prop. Shri Vimal Kishorchandra Jani) – DTA supplier GSTIN: 24AUXPJ9024E1ZE	Regd.: Shop No. 06, Plot No. 209, Ward DC-2, Gandhidham, Kachchh, Gujarat-370201. Res.: Pitra Krupa, Naval Nagar-5/15 Close Street, near Kanaiya Pan, Mavdi Main Road, Rajkot, Gujarat-360004.	info.alphatradelink@gmail.com jvimal88@gmail.com

Sl.	Noticee	Address for service	E-mail ID
6	**M/s Ashwamegh Corporation** (through Prop. Shri Sudhir Ratanshibhai Vaja) – DTA supplier GSTIN: 24AGNPV5473B1Z6	Regd.: Ground Floor, Shed No. 36, Ratnamani Industrial Estate, near Bahuchar Party Plot, Kathwada, Ahmedabad, Gujarat-382430. Res.: New Desai Vadi, near Bosamiya College, Jetpur, Dist. Rajkot, Gujarat-360370.	info.ashwamegh@gmail.com sudhirvaja09@gmail.com info.ashwameghcorpo@gmail.com
7	**M/s Astral Enterprise** (through Prop. Deena Himanshu Panchal) – DTA supplier GSTIN: 24AKCPP7615A1ZK	Regd.: Revenue Survey No. 982/1, Ground Floor, Shop No. 5, Anjar Town, Anjar, Kachchh, Gujarat-370110. SDR address (Mob. 9892764645): 5/42, Manbai Keshavji Wadi, Village Road, behind Link Fashion, Mumbai, Maharashtra-400078.	astralenterprise0211@gmail.com
8	**M/s Bajrang Impex** (through Prop. Shri Hardik Bhanjibhai Amrutiya) – DTA supplier GSTIN: 24BPTPA0461E1Z9	Regd.: Ground Floor, R.S. No. 24/4, Plot No. 38, Satyam Park, Dared Road, Dared, Jamnagar, Gujarat-361005. Res.: H. No. 41/1, Street No. 3, Ranjitnagar Road, Shivdhara-1, PO Digvijay Plot, Jamnagar, Gujarat-361005.	amrutiyahardik510@gmail.com
9	**M/s Harishree Industry** (through Prop. Shri Tanti Nirav Kishorbhai) – DTA supplier GSTIN: 24AVAPT6480G1ZF	Regd.: 01, Ruda Transportnagar, Sat Hanuman Temple, Navagram, Rajkot, Gujarat-360003.	harishreeindustry244@gmail.com

Sl.	Noticee	Address for service	E-mail ID
10	**M/s Intelliconnect Traders Private Limited** (through Directors Shri Satish Pandit, Smt. Dolly Pandit and Shri Devender) – DTA supplier GSTIN: 24AAFCK5691R2ZQ	Regd.: A-1202, Prahlad Nagar Trade Center, B/H Titanium City Center, Times of India Road, Vejalpur, Ahmedabad, Gujarat-380051. SDR address (Mob. 9824552555): A-5, LDRP-ITR Staff Quarters, 15, Gandhinagar, Gujarat-382016.	dolly050320@gmail.com info@intelliconnects.in
11	**M/s Nextzen Chem** (through Prop. Shri Ketankumar Vithaldas Bhut) – DTA supplier GSTIN: 24AIDPB0186F1ZV	Regd.: Ground Floor, Plot No. S-1, Shop No. 01, Dira Complex, Village Antarjal, Taluka Gandhidham, Kachchh, Gujarat-370205. Res.: Bombay Housing Society-2, Opp. Dholakiya School Street, University Road, Rajkot, Gujarat-360005.	info.nextzenchem@gmail.com ketanvbhut@gmail.com
12	**M/s Preet Enterprise** (through Prop. Shri Taral Nandlal Rupareliya) – DTA supplier GSTIN: 24AIUPR6927K1ZE	Regd.: Godown No. 01, Plot No. 211, GIDC, Anjar, Kachchh, Gujarat-370110. Res.: D-1204, Suncity Haven, Opposite Water Tank, Raiyadhar, Rajkot, Gujarat-360005.	info.preetenter2017@gmail.com taralrupareliya12@gmail.com
13	**M/s Sanwariya Traders** (through Prop. Shri Chirag Jain) – DTA supplier GSTIN: 07CJXPJ4337F2ZT	Regd.: Ground Floor, Shop No. 2, Plot No. K-105, Old No. 104, Khasra No. 86/20, Block-K, Vijay Vihar, North West Delhi, Delhi-110085. Res.: House No. P-312, Alipur Road, Maharaja Agresan Market, Narela, North West Delhi, Delhi-110040.	chiragjaingoel@gmail.com

Sl.	Noticee	Address for service	E-mail ID
14	**M/s Skyline Exim** (through Prop. Shri Jignesh Ghushabhai Dobariya) – DTA supplier GSTIN: 24AJSPD7941A1ZD	Regd.: Ground Floor, Shop No. 1, Plot No. 58, DC-2, Bharat Nagar, Gandhidham, Kachchh, Gujarat-370201. Off.: A-1201, Titanium City Centre, Anand Nagar Road, near Sachin Tower, Ahmedabad, Gujarat-380015. Res.: 401, Manhar Plot-12/15 Corner, Shree Palace-2 Apartment, Behind Pragati Hospital, Vidhya Nagar Main Road, Rajkot, Gujarat-360001.	info.skylineexim2025@gmail.com
15	**M/s SPN Trading Company** (through Prop. Smt. Savita Ahuja) – DTA supplier GSTIN: 09BZKPA2977C1ZD	Address: Ground Floor, Azad Nagar, Pakbada, Deegarpur Road, Hashmpur Chauraha, Moradabad, Uttar Pradesh-244001. SDR address (Mob. 9220978534): 166, Maharaja Agarsen Gali, Old Gupta Colony, Dr. Mukherjee Nagar S.O., Delhi-110009.	savitaahuja1609@gmail.com
16	**M/s Sun Overseas** (through Prop. Shri Bal Kishan Pal) – DTA supplier GSTIN: 07APFPP6183F1ZO	Regd.: 4th Floor, Unit No. 416, Plot No. 8, S.G. Shopping Mall, D.C. Chowk, Rohini Sector-9, North West Delhi, Delhi-110085. Res.: A-34, Gali No. 01, West Nathu Colony, Nand Nagri, North East Delhi, Delhi-110093.	sunoverseas5@gmail.com

Sl.	Noticee	Address for service	E-mail ID
17	**M/s Zebron EV Private Limited** (through Directors Shri Vinamra Manju Singh and Shri Virender Prasad) – DTA supplier GSTIN: 24AACCZ1020E1ZZ	Address: Second Floor, Office No. 218, Radhe Square, Sargasan, Kudasan, Gandhinagar, Gujarat-382421. SDR address (Mob. 7027090765): C/o Diya Enterprises, Complex Market, near Bhagat Singh Chowk, Dharuhera, Rewari, Haryana-123106.	evzebron@gmail.com vinamra.biz24@gmail.com info@zebron.in

Copy to:

1. The Deputy Director, DRI, RZU, Vapi, for arranging service of the Show Cause Notice alongwith RUDs upon all the Noticees/Co-noticees under intimation to this office.
2. The Joint Director,DRI, AZU, Unit No.15, Magnet Corporate Park, Near Sola Flyover, SG Highway, Thaltej, Ahmedabad-380054. – ***It is requested to ensure that directory containing RUDs (para 26) is maintained live and remains accessible to all the noticees till currency of this SCN.***
3. The Assistant Commissioner, EDI – Please ensure that this SCN is uploaded on the departmental website (**https://gujaratcustoms.gov.in**)
4. The Assistant Commissioner, Export Assessment, Custom House, Kandla.
5. The Deputy Commissioner, KASEZ, Gandhidham.