



Office of The Commissioner of Customs
 New Custom House, Near Balaji
 Temple New Kandla - 370210
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File No.: GEN/ADJ/ADC/2212/2025-Adjn-O/o Commr-Cus-Kandla

DIN: 20251171ML0000444F7F

SHOW CAUSE NOTICE
(Issued under Section 124 of the Customs Act, 1962)

Whereas, M/s Ravi Enterprises (IEC-DCKPC4805G) ((Proprietor-Ravi Chauhan) **(hereinafter referred to as "M/s Ravi" or "the importer" for the sake of brevity)**, 183 U/T/F, R/S, Kh No-26/14, Chander Vihar Main Road, Chander Vihar Nilothi Ext, New Delhi, West Delhi, Delhi, 110041, bearing GST Registration No.07DCKPC4805G1ZT had filed 01 Bill of Entry (B/E) no. 5027001 dated 13.08.2024 **(RUD-1)** through their Custom Broker, M/s. Credence Shipping for import of 'Split Areca Nuts (08028020)' from M/s. Kira General Trading Co LLC, Dubai, UAE. The details of the same are tabulated as under:

TABLE-I

Sr. No.	Name of Importer	CHA	Bill Entry No. on & Date	of Description	Quantity (MT)	Value (in Rs.)	Duty (in Rs.)	Container details (5)
1	Ravi Enterprises	M/s Credence Shipping	5027001 dated 13.08.2024	Split Areca Nuts (08028020)	142	7,65,34,596/-	9,22,24,189/-	GESU5205760, GESU5781153, PCIU8586897, TSLU0508032, TTNU9451430

2. Further, vide Letter F. No. CUS/BDWH/MISC/1207/2024-Bond dated 06.12.2024 **(RUD-2)** received from Bond Section, it had been informed that:

- (i) M/s Ravi Enterprises had requested for bond to bond transfer of the warehoused Areca nut from Kandla (at CFS AV Joshi Gandhidham) to Delhi.
- (ii) The importer, M/s Ravi Enterprises (GSTIN: 07DCKPC4805G1ZT), was found to be non-operational/non-existent at its registered address, as reported by the Range Officer vide C.No. GST/DW/MUNDKA/R-115/MISC/61/19-20/PT-1 dated 14.11.2024 **(RUD-3)**.
- (iii) The importer had applied for WH space certificate at M/s Swiftboost Delhi for warehousing of the goods and obtained the same on 03.10.2024. Since, the consignment did not reach there, therefore, Mr. Vijay Kumar, the warehouse keeper of M/s Swiftboost has cancelled the space certificate dated 03.10.2024.
- (iv) Thus, Bond Section has not given permission to M/s Ravi Enterprises for bond to bond transfer of consignment as the importer is non-existent and its Warehouse Space certificate at M/s Swiftboost Delhi stands cancelled.

3. In view of the above, an investigation was initiated against the importer on the above stated matter by Special Intelligence and Investigation Section (SIIB), Custom House, Kandla.

Investigation:

4. Whereas, the registered address of M/s Ravi Enterprise in GSTIN-07DCKPC4805G1ZT and IEC-DCKPC4805G (issued on 16.05.2024) is mentioned same as "183 U/T/F,R/S, Kh No-26/14, Chander Vihar Main Road, Chander Vihar Nilothi Ext, New Delhi, West Delhi, Delhi, 110041". The residential address of the Proprietor – "RAVI CHAUHAN" is not available on record. In view of the same, Summons dated 03.01.2025 were issued to M/s Ravi Enterprise on above mentioned address as well as its CHA M/s Credence Shipping.

5. Whereas, in response to the summons dated 03.01.2025 issued to M/s Ravi Enterprise (Proprietor: Shri Ravi Chauhan) for recording the statement, a person named Shri Prashant Bhagwan Nalwade appeared. Accordingly, Statement of Shri Prashant Bhagwan Nalwad was recorded on 16.01.2025 (**RUD-4**). During his statement, he inter alia stated that;

- he does not know Shri Ravi Chauhan (Proprietor of M/s Ravi Enterprise) and has never met him; he only knew that Shri Ravi Chauhan is the proprietor of M/s Ravi Enterprise;
- he visited Delhi during September 2024 for delivering sample of dry fruits for M/s Jewel Impex from Mumbai to M/s Success Mind & M/s Naman Agri and there he met Sh. Raj Kumar, who was in the same line of business as mine and Sh. Raj Kumar introduced him to Sh. Jounty who worked as office boy for M/s Ravi Enterprise; Sh. Raj informed him that he has some work related to logistics for imported goods of M/s Ravi Enterprise and he agreed for the same;
- during first week of December 2024, he received call from Sh. Raj Kumar who informed that for some work related to bonded warehouse at Delhi in relation to M/s Ravi Enterprise, he needs to visit Delhi and when he visited Delhi on 4th December 2024, he informed that he has to get address verification of M/s Ravi Enterprise done in relation to space certificate No. 002 dated 03.10.2024 issued by M/s Swiftboost; he also appeared before SIIB, Delhi Customs as authorized representative of M/s Ravi Enterprise in relation to the non- availability of M/s Ravi Enterprise at its registered address 183 U/T/F R/S Khasra No. 26/14, Chander Vihar Main Road, Nilothi Extension, New Delhi-110041; SIIB Delhi Customs was conducting enquiry regarding non-existent of M/s Ravi Enterprisse at its registered address 183 U/T/F R/S Khasra No. 26/14, Chander Vihar Main Road, Nilothi Extension, New Delhi-110041 and on being persuaded by Sh. Raj Kumar, and on payment of Rs. 10,000/- cash, he agreed to represent M/s Ravi Enterprise before SIIB Delhi Customs in the said matter;
- Sh. Sameer Dubey, CHA of M/s Ravi Enterprise called him on his mobile no. 9967708789 on whatsapp from his mobile no. 8460665595 and informed him to appear on behalf of M/s Ravi Enterprise on the summon dated 03.01.2025 issued by SIIB, Kandla; the authorization dated 13.01.2025 submitted by him during statement, has not been signed by Sh. Ravi Chauhan but is forged and the said authorization was signed by him and Shri Sameer Dubey, CHA told him to sign the said authorization on behalf of Sh. Ravi Chauhan;
- During his statement, Shri Prashant Bhagwan Nalwade submitted a copy of the Leave and License Agreement dated 22.11.2024, executed between Shri Upender Kashyap and M/s Ravi Enterprise for renting the premises at 65-A, UG Floor, Plot No. 65, Gali No. 4, Kundan Nagar, Laxmi Nagar, Delhi-110092. On being asked, he stated that he had gone through each page of the said Leave and License Agreement and admitted that it had not been signed by Shri Ravi Chauhan or any authorized representative, and that it appears to be forged.

- He claims that he only knows the contact numbers of Sh. Raj Kumar which is 8745909403 and doesn't know the address of Sh. Raj Kumar;
- Further, on being asked how he received the summons dated 03.01.2025, Shri Prashant Bhagwan Nalwade stated that the summons was handed over to him by Shri Sameer Dubey, CHA. He also stated that Shri Sameer Dubey informed him over the phone to come to the Kandla Customs Office for appearing in response to the summons issued by this office.

5.1 In view of the above Statement dated 16.01.2025, it appeared that Shri Prashant Bhagwan Nalwade's appearance as a "representative" of M/s Ravi Enterprises was arranged by Shri Sameer Dubey, CHA M/s Credence Shipping, who instructed him to appear before Customs authorities in respect of the inquiry against M/s Ravi Enterprises. The authorization letter dated 13.01.2025 submitted by him was forged, as it was not signed by Shri Ravi Chauhan; Shri Nalwade himself signed it at the instance of Shri Sameer Dubey, CHA. The Leave and License Agreement dated 22.11.2024, submitted as proof of the firm's premises, was also not signed by the importer or any authorized person and appears to be forged, which Shri Nalwade has admitted. Shri Nalwade also received ₹10,000 in cash by Shri Raj Kumar for appearing before SIIB, Delhi Customs in connection with the address verification enquiry. Therefore, the statement establishes that the documents submitted on behalf of M/s Ravi Enterprises—including the authorization letter and the Leave & Licence Agreement—are forged, and that Shri Nalwade appeared before Customs authorities without any genuine authority. It also indicates possible involvement of Shri Sameer Dubey, CHA, M/s Credence Shipping in misrepresenting the importer before Customs.

6. Incident Report dated 19.01.2025 (**RUD-5**) in which, Shri Prashant Nalwade threatened the officer Shri Manoj Kumar Superintendent through whatsapp call at 02:41 Hrs. on 19.01.2025 to file FIR if his statement recorded on 16.01.2025 is taken on record.

7. Whereas, in response to the summons dated 03.01.2025 issued to Customs Broker M/s Credence Shipping, Statement dated 20.01.2025 (**RUD-6**) of Shri Sameer Dubey, F Card Holder and Partner of said Customs Broker was recorded wherein he inter-alia stated that;

- M/s Credence Shipping acted as the Customs Broker for Bill of Entry No. 5027001 dated 13.08.2024, for the import of 'Split Arecanuts (08028020)' from M/s Kira General Trading Co. LLC, United Arab Emirates, on behalf of M/s Ravi Enterprises
- M/s Credence Shipping does not have any formal agreement with M/s Ravi Enterprise; they received Invoice and packing list along with KYC documents from M/s Ravi Enterprise through email id ravienterprises190@gmail.com for processing of import shipment;
- Shri Prashant Nalwade is the authorized person from M/s Ravi Enterprise and contacted him first time during August 2024 through email id ravienterprises190@gmail.com and mobile phone 9082892047 (normal voice call not on whatsapp) for handling of import shipment imported under Bill of Entry No. 5027001 dated 13.08.2024;
- Shri Prashant Nalwade submitted his authorization dated 13.01.2025 issued by M/s Ravi Enterprise and KYC documents of M/s Ravi Enterprise were received by M/s Credence Shipping from the email Id ravienterprises190@gmail.com; neither he nor anybody from M/s Credence Shipping have ever met or talked to Sh. Ravi Chauhan, proprietor of M/s Ravi Enterprise and has met and talked to Sh. Prashant Nalwade only for the import consignment consisting of Bill of Entry 5027001 dated 13.08.2024;

- Shri Sameer Dubey claimed that they had verified IEC from ICEGATE, GSTIN from GST Portal and the identity of M/s Ravi Enterprise was checked through the names of proprietor available in the GSTIN Portal and the address was also checked from the GST portal;
- Further, Shri Sameer Dubey claimed that he did not contact Shri Prashant Nalwade regarding the summons dated 03.01.2025 issued by SIIB, Kandla. He stated that it was Shri Prashant Nalwade who contacted him and informed that he had received the summons dated 03.01.2025 issued to M/s Ravi Enterprise and that Shri Prashant Nalwade had to appear in response to the said summons; On the request of Sh. Prashant Nalwade, he sent him only the format of authorization letter vide email dated 11.01.2025 and did not ask him to sign the authorization letter; The screenshot of the e-mail dated 11.01.2025 is attached below;



M Gmail

credence shipping <credenceship@gmail.com>

Subject: Invoice and Packing List Attached for 5x40" Areca Nut Shipment

credence shipping <credenceship@gmail.com>
To: Ravi Chauhan <ravienterprises190@gmail.com>

Sat, Jan 11, 2025 at 3:25 PM

Dear Sir,

Pfa authority letter.

Regards,
Sameer Dubey

Credence Shipping

CB License No.CHM/DB/05/19-20 | Custom Clearance | Logistics Solution | Custom & Allied Acts |
credenceship@gmail.com +918460665595 | Office no.06 | Anjali-3 | 2nd Floor | Police station Road | Gandhidham | Kachchh-Gujarat | 370201 |

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- He stated that he is not aware about any Raj Kumar and doesn't know Sh. Prashant Nalwade personally and know him only as the authorized person of M/s Ravi Enterprises who used to contact him for clearance of the import consignment imported by M/s Ravi Enterprise vide Bill of Entry No. 5027001 dated 13.08.2024; he met Sh. Prashant Nalwade on 16.01.2025 when he came for tendering his statement in response to summon dated 03.01.2025 issued by our office;
- M/s Credence shipping does not have original copy of the authority letter and declaration dated 03.10.2024 whereby M/s Ravi Enterprise has appointed M/s Credence Shipping as Customs Broker for customs clearance of the said import consignment and the said authority letter and declaration dated 03.10.2024 was received on email only.

7.1 In view of the above, from the Statement dated 20.01.2025, it appears that first of all, Shri Sameer Dubey of M/s Credence Shipping has also never met or seen Ravi Chauhan, let alone him obtaining an authorization from Ravi Chauhan to file a Warehouse Bill of Entry in name of his proprietorship firm Ravi Enterprise. Shri Sameer Dubey has also gone on record to admit that he does not have original copy of the authority letter and declaration whereby M/s Ravi Enterprise has appointed M/s Credence Shipping as Customs Broker for customs clearance of the said import consignment. And yet Sameer Dubey continued to deal with Prashant Nalwade from the very beginning in August 2024 upto the investigation period. Not only this, Customs Broker assisted Prashant Nalwade in representing the IEC firm before the Customs by sending him a format of authorization in

January, 2025. This benevolent attitude of Customs Broker towards Prashant Nalwade is even more glaring when considered in light of the fact that by December, 2024, it was clearly known that IEC firm did not exist at the declared address and that the act of filing the Warehouse Bill of Entry stood exposed as a scheme to first clear the imported areca nuts, duty free, from Kandla Customs to a warehouse in Delhi and then a diversion therefrom, which of course was foiled by the Customs. Thus, it appears that Shri Sameer Dubey aided and abetted Shri Prashant Nalwade in attempted evasion of duty in this case.

8. Regarding Address Verification of the Importer:- During the investigation, it has been found that there are two addresses mentioned on the IEC dtd.16.05.2024 & 26.11.2024.

(i) The address, mentioned in the Bill of Entry & **IEC dtd. 16.05.2024** was 183 U/T/F,R/S, Kh No-26/14, Chander Vihar Main Road, Chander Vihar Nilothi Ext, New Delhi, West Delhi, Delhi, 11004. As per report of Range Officer vide C.No. GST/DW/MUNDKA/R-115/MISC/61/19-20/PT-1 dated 14.11.2024 of CGST Delhi West Commissionerate, the importer was found to be non-operational/non-existent at its registered address.

(ii) Further, during the statement dated 16.01.2025 of Sh. Prashant Nalwade **(as in Para 5 mentioned above)**, he submitted a copy of the **IEC dtd. 26.11.2024** (last modified) of M/s Ravi Enterprise wherein the second registered address was mentioned as 65-A, G/F Plot No. 65, Gali No. 4, Kundan Nagar Laxmi Nagar, New Delhi, East Delhi-110092. Shri Prashant Bhagwan Nalwade also submitted a copy of the Leave and License Agreement dated 22.11.2024, executed between Shri Upender Kashyap and M/s Ravi Enterprise. Sh. Prashant Nalwade admitted that it had not been signed by Shri Ravi Chauhan or any authorized representative, and that it appears to be forged.

Accordingly, Summons dated 07.02.2025 and 27.02.2025 were issued to M/s Kashyap's Coworking (how? It is Upender Kashyap) for verification of the rent agreement and for recording their statement in the matter. An e-mail dated 03.03.2025 was received from M/s Kashyap's Coworking, wherein they stated that an enquiry in the name of the company M/s Ravi Enterprise was received in November 2024, but no rent agreement was signed with them. They further stated that they are not aware as to how their address was used without signing any agreement. Aadhaar KYC of Shri Ravi Chauhan was provided along with the reply. The screenshot of the Aadhaar is attached below;



In light of the above facts, it clearly shows that on both the address of the IEC, the Importer found to be fake / non-existent.

Later on, summons dated 12.03.2025 and 03.04.2025 were issued to Shri Ravi Chauhan at his residential address mentioned in the Aadhaar Card; however, no response was received, and the summons were returned undelivered.

9. Whereas, as per the Bill of Entry No. 5027001 dated 13.08.2024, the so-called declared importer (i.e., M/s Ravi Enterprise) is not found present at the address mentioned in the abovesaid BoE, therefore there is complete misdeclaration of the address in BoE. Therefore, the import cargo of Split Areca Nut (CTH-08028020) vide Bill of Entry No 5027001 dated 13.08.2024 in 05 containers No GESU5205760, GESU5781153, PCIU8586897, TSLU0508032 & TTNU9451430 sealed by Bond Section with Seal Nos 1201594 to 1201598 lying at CFS AV Joshi Gandhidham-370240, are liable for confiscation under the provisions of Section 111 of the Customs Act, 1962. Therefore, in exercise of the powers conferred vide Sub Section (1) of Section 110 of Customs Act, 1962, the goods detailed in above, have been seized vide seizure memo dated 30.05.2025 and supratnama have been given to Sh. Mahesh Kuksal, Manager, CFS AV Joshi Gandhidham vide supratnama dated 30.05.2025 (RUD-7).

10. Further, multiple Summons were issued to M/s Ravi Enterprises as well as to its proprietor Shri Ravi Chauhan. None of the summonses were responded to/complied with and the summonses sent to the residential address were returned undelivered. The Range Officer has already reported vide C.No. GST/DW/MUNDKA/R-115/MISC/61/19-20/PT-1 dated 14.11.2024 that the importer is non-operational/non-existent at its principal place of business.

Legal Provisions and violations:

11. Import of arecanut is subject to policy restrictions as provided in the import policy issued by DGFT under Foreign Trade Development & Regulation (FTD&R) Act, 1992. DGFT vide Notification No. 57/2015-2020 dated 14.02.2023 has allowed import of arecanut split if the CIF value of the import is equal to or above Rs. 351/- per Kilogram. The relevant portion of the said Notification is produced herein below:

Notification No. 57/2015-2020

Subject: Amendment in import policy and policy condition of ITC (HS) Code 080280 of chapter-08 and ITC (HS) code 2106 90 30 of chapter 21 of ITC (HS), 2022, Schedule-I (Import Policy)

S.O.(E): In exercise of powers conferred by section 3 read with section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with Para 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2015-2020, as amended from time to time, the central Government hereby amend the import policy and policy conditions of items under chapter 8 and Chapter 21 of Schedule-I (Import Policy) of ITC (HS) 2022, as under:

ITC (HS) Code	Description	Existing Import Policy	Revised Import Policy	Existing Policy Condition	Revised Policy Condition
08028010	Areca Nuts Whole	Prohibited	Prohibited	However, Import is free if CIF Value is Rs. 251/- and above per Kg	a) However, import is free if the CIF Value is Rs. 351/- and above per Kg.

					b) MIP Conditions, however, will not be applicable for imports by 100% EOUs and units in SEZ subject to the condition that no DTA sale is allowed
08028020	Areca Nuts split	Prohibited	Prohibited	However, Import is free if CIF Value is Rs. 251/- and above per Kg	<p>a) However, import is free if the CIF Value is Rs. 351/- and above per Kg.</p> <p>b) MIP Conditions, however, will not be applicable for imports by 100% EOUs and units in SEZ subject to the condition that no DTA sale is allowed.</p>

12. Further, in addition to the minimum import price (MIP) condition imposed vide Notification No. 57/2015-2020 dated 14.02.2023, CBIC has also prescribed Tariff Value of arecanuts vide Notification No. 35/20024-Customs (N.T) dated 15.05.2024 and has fixed the tariff value of Arecanuts as \$6,033 per MT. The relevant portion of the said Notification is produced herein below:

Notification No. 35/2024-CUSTOMS (N.T.)

S.O.(E)- *In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-*

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US \$ Per Metric Ton)
1	080280	Areca Nuts	6033 (i.e., no change)

13. Therefore, import of arecanuts is subject to import policy condition laid down vide Notification No. 57/2015-2020 dated 14.02.2023 issued by DGFT as well as tariff value imposed by CBIC vide Notification No. 35/2024-Customs (N.T) dated 15.05.2024. The combined effect of these notifications is that import of arecanuts below the minimum

import price of Rs. 351 per Kg is prohibited. The import price of the Arecanuts in this case is Rs 532.98/-, which is above the Minimum Import Price.

14. The relevant provisions of the Customs Act, 1962, in so far as they relate to the facts and circumstances of this case, include:

- *Section 2(23) – Definition of “import”*
- *Section 2(39) – Definition of “smuggling” as any act or omission rendering goods liable to confiscation under Sections 111 or 113*
- *Section 2(33) – Definition of “prohibited goods”*
- *Section 46(4) and 46(4A) – Obligations of the importer to make true, complete and accurate declaration in the Bill of Entry and to ensure authenticity of supporting documents and compliance with restrictions*
- *Section 111(d), 111(f), 111(i), 111(j), 111(m) – Confiscation of goods imported contrary to prohibition, not properly declared, mis-declared in respect of value, quantity, or any material particular*
- *Section 112 – Penalty for acts or omissions rendering goods liable to confiscation and for dealing with such goods*
- *Section 114AA – Penalty for knowingly or intentionally using false or incorrect declarations, statements or documents in any business under the Act*
- *Section 125 – Option to pay fine in lieu of confiscation*

15. Further, Section 119 of the Bharatiya Sakshya Adhiniyam (BSA) 2023 is reproduced below;

119. Court may presume existence of certain facts.—(1) The Court may presume the existence of any fact which it thinks likely to have happened, regard being had to the common course of natural events, human conduct and public and private business, in their relation to the facts of the particular case. Illustrations.

The Court may presume that—

- (a) *a man who is in possession of stolen goods soon, after the theft is either the thief or has received the goods knowing them to be stolen, unless he can account for his possession;*
- (b) *an accomplice is unworthy of credit, unless he is corroborated in material particulars;*
- (c) *a bill of exchange, accepted or endorsed, was accepted or endorsed for good consideration;*
- (d) *a thing or state of things which has been shown to be in existence within a period shorter than that within which such things or state of things usually cease to exist, is still in existence;*
- (e) *judicial and official acts have been regularly performed;*
- (f) *the common course of business has been followed in particular cases;*
- (g) *evidence which could be and is not produced would, if produced, be unfavourable to the person who withholds it;*
- (h) *if a man refuses to answer a question which he is not compelled to answer by law, the answer, if given, would be unfavourable to him;*
- (i) *when a document creating an obligation is in the hands of the obligor, the obligation has been discharged.*

(2) *The Court shall also have regard to such facts as the following, in considering whether such maxims do or do not apply to the particular case before it:—*

- (j) as to Illustration (a)—a shop-keeper has in his bill a marked rupee soon after it was stolen, and cannot account for its possession specifically, but is continually receiving rupees in the course of his business;
- (ii) as to Illustration (b) —A, a person of the highest character, is tried for causing a man's death by an act of negligence in arranging certain machinery. B, a person of equally good character, who also took part in the arrangement, describes precisely what was done, and admits and explains the common carelessness of A and himself;
- (iii) as to Illustration (b) —a crime is committed by several persons. A, B and C, three of the criminals, are captured on the spot and kept apart from each other. Each gives an account of the crime implicating D, and the accounts corroborate each other in such a manner as to render previous concert highly improbable;
- (iv) as to Illustration (c)—A, the drawer of a bill of exchange, was a man of business. B, the acceptor, was a young and ignorant person, completely under A's influence;
- (v) as to Illustration (d)—it is proved that a river ran in a certain course five years ago, but it is known that there have been floods since that time which might change its course;
- (vi) as to Illustration (e)—a judicial act, the regularity of which is in question, was performed under exceptional circumstances;
- (vii) as to Illustration (f)—the question is, whether a letter was received. It is shown to have been posted, but the usual course of the post was interrupted by disturbances;
- (viii) as to Illustration (g)—a man refuses to produce a document which would bear on a contract of small importance on which he is sued, but which might also injure the feelings and reputation of his family;
- (ix) as to Illustration (h)—a man refuses to answer a question which he is not compelled by law to answer, but the answer to it might cause loss to him in matters unconnected with the matter in relation to which it is asked;
- (x) as to Illustration (i)—a bond is in possession of the obligor, but the circumstances of the case are such that he may have stolen it.

Outcome of Investigation/ Conclusion:

16. In view of facts unearthed during investigation, it appears that M/s Ravi Enterprises in whose name the warehouse Bill of Entry has been filed is a dummy IEC firm, managed and controlled by Shri Prashant Bhagwan Nalwade and he also stood to gain and benefit if the imported areca nuts were to be cleared duty free [amounting to Rs. 9,22,24,189] to a warehouse in name of said dummy firm. It also appears that Sameer Dubey, Customs Broker has aided and abetted Prashant Nalwade in the aforesaid scheme of duty evasion.

Confiscation : It further appears that the seized areca nuts [seizure memo dated 30.05.2025] are liable to confiscation under Section –

- [1] 111(d) in as much as the goods were imported in violation of the import policy prohibition;**
- [2] 111(j) in as much as the goods were imported in the name of a fictitious / non-existent IEC holder;**
- [3] 111(l) in as much as forged / fabricated documents were submitted in support of the import;**
- [4] 111(m) in as much as the goods were mis-declared in respect of material particulars of the import, including concealment of the identity of the real importer / beneficial owner.**

17. Now, therefore, I hereby call upon **Shri Prashant Bhagwan Nalwade**, 10/2, Shivkrupa Chawl, Ganesh Maidan, Sainath Nagar Road, Near Sagar Park, Mumbai, Maharashtra-400086 and **Shri Sameer Dubey (M/s Credence Shipping)**, having its registered office at

Office No. 6, 2nd Floor, Plot No. 579, Building Anjani-3, Ward-12C, Gandhidham, Kachchh, Gujarat-370201 & residential address - House No. 40, Ward-1A, New Janta House, Opposite Krishna Petrol Pump, Anjar Road, Adipur, Gujarat-370205 to show cause, within thirty days of receipt of this notice, to the Additional Commissioner of Customs, Customs House, Kandla, having his office at 1st Floor, New Customs Building, Near Balaji Temple, Kandla, Gujarat, as under:

- (a) The prohibited Split Areca Nuts (CTH-08028020) imported through Bill Of Entry No. 502701 dated 13.08.2024 valued at Rs. 7,65,34,596/- on which duty of Rs. 9,22,24,189/- is leviable, should not be confiscated under Section 111(d), 111(j), 111(l), and 111(m) of the Customs Act, 1962.
- (b) Penalty should not be imposed upon them under Section 112 (b)(i) of the Customs Act, 1962.

17.1 Further, I hereby call upon Shri Prashant Bhagwan Nalwade, 10/2, Shivkrupa Chawl, Ganesh Maidan, Sainath Nagar Road, Near Sagar Park, Mumbai, Maharashtra-400086 to show cause, within thirty days of receipt of this notice, to the Additional Commissioner of Customs, Customs House, Kandla, having his office at 1st Floor, New Customs Building, Near Balaji Temple, Kandla, Gujarat, as to why penalty under Section 114AA of the Customs Act, 1962 should not be imposed upon them.

18. This Show Cause Notice is issued **without prejudice** to any other action that may be taken against the above noticees or any other person, whether named herein or not, under the Customs Act, 1962 or under any other law for the time being in force in India.

19. The Department reserves the right to **add, amend, modify or delete** any part or portion of this notice; and any such addition, amendment, modification or deletion, if made, shall be deemed to form an integral part of this notice.

20. The aforesaid noticees are directed to submit their **written replies** within 30 (thirty) days from the date of receipt of this notice. In their replies, they should clearly indicate whether they desire to be heard in person.

21. If no cause is shown within the stipulated period, or such extended period as may be allowed by the adjudicating authority on a written request, or if the noticees fail to appear when the case is posted for personal hearing, the case will be decided **ex parte** on the basis of the evidence available on record, without any further reference to them.

Vishwajeet Singh
28.11.2025.
(Vishwajeet Singh)
Additional Commissioner (Adjudication)
Customs House, Kandla

F. No. GEN/ADJ/ADC/2212/2025-Adjn-O/o Commr-Cus-Kandla

To:

1. **Shri Prashant Bhagwan Nalwade**, 10/2, Shivkrupa Chawl, Ganesh Maidan, Sainath Nagar Road, Near Sagar Park, Mumbai, Maharashtra-400086.
2. **Shri Sameer Dubey (M/s Credence Shipping)**, having its registered office at Office No. 6, 2nd Floor, Plot No. 579, Building Anjani-3, Ward-12C, Gandhidham, Kachchh, Gujarat-370201 & residential address - House No. 40, Ward-1A, New Janta House, Opposite Krishna Petrol Pump, Anjar Road, Adipur, Gujarat-370205.

Copy to:

- i. The Additional Commissioner (SIIB), Customs House, Kandla.
- ii. Superintendent, EDI, C H Kandla for uploading of the same on official website
- iii. Guard File / Office Copy.

Annexure-A

S. NO.	Details of RUDs	RUD No.
1.	Bill of Entry (B/E) no. 5027001 dated 13.08.2024	RUD 1
2.	Letter F. No. CUS/BDWH/MISC/1207/2024-Bond dated 06.12.2024	RUD 2
3.	Range Officer vide C.No. GST/DW/MUNDKA/R-115/MISC/61/19-20/PT-1 dated 14.11.2024	RUD 3
4.	Statement of Shri Prashant Bhagwan Nalwad was recorded on 16.01.2025	RUD 4
5.	Incident Report dated 19.01.2025	RUD 5
6.	Statement of Shri Sameer Dubey of M/s Credence Shipping dated 20.01.2025	RUD 6
7.	Seizure Memo & Supratnama dated 30.05.2025	RUD 7