

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT <u>Phone No.02838-271165/66/67/68</u> <u>FAX.No.02838-271169/62,</u> <u>Email-adj-mundra@gov.in</u></p>	
A. File No.	:	GEN/ADJ/ADC/490/2025-Adjn-O/o Pr. Commr- Cus-Mundra
B. Passed by	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
C. Noticee(s) / Party / Importer	:	M/s. Rina Brothers (IEC: 0808014391)
D. DIN	:	20250271MO0000008E6A

SHOW CUASE NOTICE UNDER
(UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)

WHEREAS IT APPEARS THAT: -

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as ‘DRI’) indicated that **M/s. Rina Brothers (IEC: 0808014391)** (hereinafter also referred to as the “Importer”) having address as ‘**Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170**’ is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification “Import Policy of Melon Seeds is ‘Free’ with effect from 01st May 2024 up to 30th June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30th June 2024 shall be treated as ‘Free’ to import”.

2. Acting upon the intelligence, the 07 (seven) containers covered under the Bill of Entry No. 7431558 dated 24.12.2024 (**RUD No. 2**) filed by the importer M/s. Rina Brothers at Mundra Custom House were tracked from the website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) and primarily it was noticed that there were major discrepancies between the details mentioned in Bill of Lading No. GLNPZUMUN0724065 dated 30.06.2024 for Bill of Entry No. 7431558 dated 24.12.2024 and the tracking details downloaded from aforementioned website. Accordingly, the containers lying in the CFS of M/s AllCargo Terminals Limited, APSEZ, Mundra were put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 7431558 dated 24.12.2024 were examined by officers of DRI on 02.01.2025 and accordingly a panchnama dated 02.01.2025 (**RUD No. 3**) was drawn at the CFS of M/s AllCargo Terminals Limited, APSEZ, Mundra in respect of the same.

3. During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 and some documents were collected as given below:

3.1 Statement of Shri Surya Prakash Mishra, Branch Manager of M/s Goodrich Logistics Private Limited, (Delivery Agent of Container Line M/s Dragon Maritimo), having address as 'Office No. 106, Golden Arcade, Plot No. 141, Sector-8, Gandhidham-370201', was recorded under Section 108 of the Customs Act, 1962 on 06.02.2025 (**RUD No. 4**) wherein he inter alia stated that he is working as Branch Manager of M/s Goodrich Logistics Private Limited for Kandla and Mundra locations and M/s Dragon Maritimo is their principal and headquartered in Dubai. Shri Surya Prakash Mishra further stated that they generally receive e-mail communications regarding consignments sent by M/s Dragon Maritimo. On being shown the tracking of BL No. GLNPZUMUN0724065 dated 30.06.2024 downloaded from the official website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) wherein the POL sailing date is 30th July, 2024, Shri Surya Prakash Mishra confirmed that said tracking details are correct and stated that actual shipped on board date is 30.07.2024 and Bill of Lading has been wrongly issued with date 30.06.2024. He further stated that their POL agent i.e. Atlantic Shipping Co. Ltd., Sudan is responsible for the mistake due to which Shipped on Board has been wrongly mentioned on BL. Shri Surya Prakash Mishra stated that subject consignment was shipped from Sudan Port to Jeddah Port from third party feeder. During statement, he also submitted copy of Bill of Lading, copy of Manual IGM and Bill of Lading tracking report as per POL (port of loading) agent and also submitted copy of agreement between M/s Dragon Maritimo Sea Cargo Services LLC (Dragon Maritimo) and M/s Goodrich Logistics Private Limited.

3.2 Statement of Shri Malav R. Shah, son of Shri Rajendrakumar Shah, General Manager and Authorized Representative of M/s. Rina Brothers, Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170, was recorded under Section 108 of the Customs Act, 1962 on 06.02.2025 (**RUD No. 5**) wherein he inter alia stated that his firm M/s Rina Brothers was incorporated in year 1985, his father Shri Rajendrakumar Shah is the proprietor M/s Rina Brothers; He also stated that he is aware know about Notification No. 05/2023 dated 05.04.2024 issued by DGFT that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of restricted. On being shown the tracking of BL No. GLNPZUMUN0724065 dated 30.06.2024 downloaded from the official website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) wherein the POL sailing date is 30th July, 2024, Shri Malav R. Shah stated that he was in direct contact with the supplier in Sudan, who informed him that all containers had been loaded on June 30, 2024. Further he stated that they had received Bill of Lading showing issue date as 30.06.2024; upon receiving all necessary documents from the supplier, Shri Malav R. Shah provided the same to their Custom Broker M/s Star Marine for filing Bill of Entry. He further stated that they were unaware that containers were loaded/shipped on Board after 30.06.2024. During statement, he also submitted copy of Invoice, Swift Copy, Bill of lading, Copy of License, Copy of Bill of Entry, Phytosanitary certificate, Fumigation Certificate and Certificate of Origin and e-mail correspondence from M/s Goodrich Logistics Pvt. Ltd.

3.3 Statement of Shri Bharat Bhanushali Trikambahi, Authorized Person of M/s Star Marine, Plot No. 213, Ward 12-C, Lilashah Nagar, Gandhidham(Kachchh) Gujarat-370201 was recorded under Section 108 of the Customs Act, 1962 on 11.02.2025 (**RUD No. 6**) wherein he inter alia stated that he know Shri Malav R. Shah since 2022. He stated that he has idea about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that before 30.06.2024, the import of watermelon seeds is free and after 30.06.2024 the import of watermelon seeds is Restricted. On being shown the tracking of BL No. GLNPZUMUN0724065 dated 30.06.2024 downloaded from the official website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) wherein the POL sailing date is 30th July, 2024 as well as the statement of Shri Surya Prakash Mishra, Branch Manager of M/s Goodrich Logistics Private Limited, (Delivery Agent of Container Line M/s Dragon Maritimo), confirming that the actual "Shipped on Board" date was July 30, 2024; after seeing tracking details of BL No. GLNPZUMUN0724065, he acknowledged that the actual shipped on Board was 30.07.2024. When asked about the delay in filing the Bill of Entry, he stated that the original document was received from the importer in mid-December 2024, and based on that, they proceeded with the filing of Bill of Entry. During statement, he submitted copy of Bill of Entry No. 7431558 dated 24.12.2024, container tracking received from M/s Goodrich Logistic Pvt Ltd vide email dated 24.09.2024, Invoice dated 28.06.2024 and Packing List, Certificate of Origin dated 28.06.2024, B/L no. GLNPZUMUN0724065 (Shipped on board 30.06.2024).

4. Evidences available on record during investigation :

4.1 Tracking details of containers: The container movement details were tracked from the website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) which shows that the import consignment covered under Bill of Lading No. GLNPZUMUN0724065 were actually loaded on vessel on 30.07.2024 (**RUD No. 7**). It shows that Bill of Lading No. GLNPZUMUN0724065 dated 30.06.2024 showing 'Shipped on Board' date as 30.06.2024, which was submitted for filing IGM and Bill of Entry at Mundra Custom House was manipulated/forged to get the 'Restricted' goods cleared. The Notification No. 05/2023 dated 05.04.2024 issued by DGFT stipulates that if 'watermelons seeds' have been loaded or shipped on board before 30th June 2024 then only it will be under 'Free' category.

4.2 Statements and submissions: Statement of Shri Surya Prakash Mishra, Branch Manager of M/s Goodrich Logistics Private Limited, (Delivery Agent of Shipping Line i.e. M/s Dragon Maritimo), having address as 'Office No. 106, Golden Arcade, Plot No. 141, Sector-8, Gandhidham-370201', which was recorded under Section 108 of the Customs Act, 1962 on 06.02.2025 and further submission of documents which mainly include the Bill of Lading tracking report as per POL (port of loading) agent clearly indicates that Bill of Lading No. GLNPZUMUN0724065 was issued with wrong intention. The tracking details submitted by their Port of Loading agent M/s Atlantic Shipping Co. Ltd. shows that vessel Sailing was done on 30.07.2024 and despite knowing the same, Bill of Lading No. GLNPZUMUN0724065 was issued with showing wrong date as Shipped-On-Board. (**RUD No. 8**).

The evidences mentioned above, while not exhaustive, provide sufficient evidence to demonstrate that all parties involved—namely representatives from M/s Atlantic Shipping Co. Ltd, Sudan, M/s Dragon Maritimo Sea Cargo Services LLC, Dubai, M/s Goodrich Logistics Private Limited, India and the

consignee (importer)—were fully aware of the restrictions on the import of watermelon seeds. Despite being cognizant of the restrictions, these entities deliberately concealed the fact that the actual 'Shipped on Board' date was July 30, 2024 for BL No. GLNPZUMUN0724065. Through intentional misrepresentation and manipulation of dates, they sought to facilitate the clearance of restricted cargo in violation of the established regulations.

5. Seizure:

During the investigation, it was observed as per tracking details available at official website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) and as per other evidences gathered during investigation that the imported goods i.e. Watermelon Seeds have been loaded on board after 30th June 2024 i.e. on 30.07.2024 and hence are restricted goods as per Notification no. 05/2023 dated 05.04.2024 issued by the DGFT. Thus, it appears that the imported goods by M/s Rina Brothers, under the Bill of Entry No. 7431558 dated 24.12.2024 filed at Mundra Custom House, appears to have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 06.01.2025 (**RUD No. 9**).

6. Brief of investigation conducted and liability of imported goods for confiscation:

6.1 Investigation conducted by DRI has revealed that the containers covered under Bill of Entry No. 7431558 dated 24.12.2024, were shipped from Sudan port on 30.07.2024, well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. The tracking details on the official website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) and other documents received from M/s Goodrich Logistics Pvt. Ltd. confirm that the containers were shipped on board on vessel at Port of Loading i.e. Port Sudan on 30.07.2024, further corroborating the lapse in compliance with the notification's timeline. The evidences clearly demonstrate that a forged Bill of Lading No. GLNPZUMUN0724065 dated 30.06.2024 was created, falsely reflecting the 'shipped on board' date as 30.06.2024, instead of the actual date of 30.07.2024. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicates that the importer, in collusion with representatives of M/s Goodrich Logistics/M/s Goodrich Logistics Pvt. Ltd., M/s Atlantic Shipping Co. Ltd, Sudan and M/s Dragon Maritimo Sea Cargo Services LLC, Dubai orchestrated the falsification of relevant dates on the Bill of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

6.2 The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of

lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order. However, as established in the preceding paras, M/s. Rina Brothers, located at Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170, illegally imported Watermelon Seeds under Bill of Entry No. 7431558 dated 24.12.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 07th July 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30th June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under 7431558 dated 24.12.2024 having total quantity **108 MTs** and declared assessable value of **Rs. 1,70,51,407/-** imported by M/s. Rina Brothers are liable for confiscation under confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

7. Roles of persons/firms involved:

7.1 Role of the importer M/s Rina Brothers (IEC No. 0808014391) (Proprietor: Shri Rajendrakumar Chhanalal Shah):

Shri Rajendrakumar Chhanalal Shah is Proprietor of M/s. Rina Brothers and being importer, he was well aware of the Import policy and Notification. M/s. Rina Brothers had imported watermelon seeds covered under Bill of Entry No. 7431558 dated 24.12.2024 in by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. The total quantity of the said goods covered under the subject Bill of entry is **108 MTs** having declared Assessable value of **Rs. 1,70,51,407/-**. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under **Section 111(d), 111(m) and 111 (o)** of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Section 114AA** of Customs Act, 1962.

7.2 Role of M/s Goodrich Logistics Pvt. Ltd. (Agent of M/s Goodrich Logistics and working in India on behalf of M/s Dragon Maritimo Sea Cargo Services LLC, Dubai):

The facts and evidence gathered during the investigation, including tracking of containers available on official website of M/s Goodrich Logistics (<https://goodrichlogistics.com/tracking/>) wherein the POL sailing date is 30th July, 2024 itself confirms that M/s Goodrich Logistics was aware of the forging the BL date. M/s Goodrich Logistics Private Limited (Delivery Agent mentioned

on forged Bill of Lading No. GLNPZUMUN0724065) working on behalf of M/s Goodrich Logistics group and M/s Dragon Maritimo Sea Cargo Services LLC, Dubai vide e-mail dated 24.09.2024 addressed to the importer, confirmed that SOB Date (Shipped-on-Board Date) was 30.06.2024 which was actually false and it was provided to the importer with intention to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Goodrich Logistics Private Limited make them liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962.

8. Relevant Legal provisions :

8.1. Import of Watermelon seeds falling under HS Code 12077090 was made from “Free” to “Restricted” for vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry under Section 3 and Section 5 of the FT(D&R) Act, 1992 read with Paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023 as amended from time to time. The Import of watermelon seeds is subject to Policy condition No. 4 of Chapter 12 of the ITC (HS) Classification.

8.2 Whereas vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, it has been envisaged that “Import Policy of Melon Seeds is ‘Free’ with effect from 01st May 2024 up to 30th June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30th June 2024 shall be treated as ‘Free’ to import”. As a corollary, all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on ‘Actual User’ basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024.

8.3 The other relevant policy provisions pertaining to the import of watermelon seeds along with relevant penalty provisions of the Customs Act, 1962 are as follows:

8.3.1 FTDR Act, 1992 :

Section 3 of the FTDR Act, 1992: Powers to make provisions relating to imports and exports–

(1) *The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.*

(2) *The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods.*

(3) *All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.*

Section 5 of the FTDR Act, 1992: Foreign Trade Policy—

The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:

Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

8.3.2 Foreign Trade Policy, 2023 :

Para 1.02: Amendment to FTP

Central Government, in exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992, as amended from time to time, reserves the right to make any amendment to the FTP, by means of notification, in public interest.

Para 2.01: Policy regarding import /Exports of goods

(a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. The list of 'Prohibited', 'Restricted', and STE items can be viewed under 'Regulatory Updates' at <https://dgft.gov.in>

(b) Further, there are some items which are 'Free' for import/export, but subject to conditions stipulated in other Acts or in law for the time being in force.

8.3.3 Relevant Sections of the Customs Act, 1962 :

SECTION 112 of the Customs Acts. Penalty for improper importation of goods, etc.- Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

Provided *that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;*

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section

77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

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

9. Now, therefore,

9.1 Now therefore, in the light of the aforesaid facts, **M/s. Rina Brothers, (IEC No. 0808014391) (Proprietor: Shri Rajendrakumar Chhanalal Shah)** having address **‘Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat – 384170’** is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

(a) The imported goods declared as ‘Watermelon Seeds’ under CTH 12077090 covered under Bill of Entry No. **7431558** dated **24.12.2024** having total quantity **108 MTs** and declared assessable value of **Rs. 1,70,51,407/-** should not be confiscated under Section 111 (d), 111(m) and 111(o) of Customs Act, 1962.

(b) Penalty under Section 112(a), Section 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on **M/s. Rina Brothers, Sardar Chowk, Station Road, Unjha, Mahesana, Gujarat - 384170.**

9.2 **M/s Goodrich Logistics Pvt. Ltd.** having office situated at ‘Office No. 106, Golden Arcade, Plot No. 141, Sector-8, Gandhidham-370201’ is hereby called upon to show cause in writing to the Additional/Joint Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on M/s Goodrich Logistics Pvt. Ltd. under Section 112(b) & Section 114AA of the Customs Act, 1962

10. The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they

do not desire a personal hearing. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

11. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

12. The documents as listed at **Annexure-R** are relied upon and are enclosed with this show cause notice.

(Amit Kumar Mishra)
Additional Commissioner,
Custom House, Mundra.

F.No.: GEN/ADJ/ADC/490/2025-Adjn-O/o Pr. Commr- Cus-Mundra

DIN: 20250271MO0000008E6A

To,

(1) M/s. Rina Brothers,
Sardar Chowk, Station Road,
Unjha, Mahesana, Gujarat - 384170
(IEC No. 0808014391)
(Proprietor: Shri Rajendrakumar Chhanalal Shah)
(e-mail: ***rinabrothers@gmail.com***)

(2) M/s Goodrich Logistics Pvt. Ltd.,
Office No. 106, Golden Arcade,
Plot No. 141, Sector-8, Gandhidham-370201
(e-mail: ***info@goodrichlogistics.com,***
importigm@goodrichlogistics.com,
imports.gandhidham@goodrichlogistics.com)

Copy to:

1. The Deputy Director, Directorate of Revenue Intelligence, Ghandidham.
- 2. The Assistant Commissioner, EDI, Customs Mundra (For uploading on Mundra Customs Website)**
3. Guard File

Annexure- R		
RUD in respect of M/s. Rina Brothers (IEC: 0808014391)		
RUD No.	Description of Documents	Pages
1	Notification No. 05/2023 dated 5 th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	2
2	Bill of Entry No. 7431558 dated 24.12.2024 filed by the importer M/s Rina Brothers at Mundra Custom House	7
3	Panchnama dated 02.01.2025 drawn at the CFS of M/s AllCargo Terminals Limited, APSEZ, Mundra	38
4	Statement of Shri Surya Prakash Mishra, Branch Manager of M/s Goodrich Logistics Private Limited, (Delivery Agent of Container Line M/s Dragon Maritimo), recorded under Section 108 of the Customs Act, 1962 on 06.02.2025 alongwith documents submitted	22
5	Statement of Shri Malav R. Shah, General Manager and Authorized Representative of M/s. Rina Brothers, recorded under Section 108 of the Customs Act, 1962 on 06.02.2025 alongwith documents submitted	31
6	Statement of Shri Bharat Bhanushali Trikambahi, Authorized Person of M/s Star Marine, recorded under Section 108 of the Customs Act, 1962 on 11.02.2025	23
7	Container movement details tracked from the website of M/s Goodrich Logistics (https://goodrichlogistics.com/tracking/)	2
8	Tracking details submitted by the Port of Loading agent M/s Atlantic Shipping Co. Ltd. and Bill of Lading No. GLNPZUMUN0724065	3
9	Seizure Memo dated 11.11.2024	1