

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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A FILE NO. फ़ाइल संख्या	GEN/ADJ/ADC/510/2025-Adjn-O/o Pr Commr-Cus-Mundra
B OIO NO. आदेश संख्या	MCH/ADC/ZDC/544/2025-26
C PASSED BY जारीकर्ता	Dipak Zala, Additional Commissioner of Customs/अपर आयुक्त सीमा शुल्क, Custom House, Mundra/कस्टम हाउस, मुन्द्रा।
D DATE OF ORDER आदेश की तारीख	15.01.2026
E DATE OF ISSUE जारी करने की तिथि	15.01.2026
F SCN No. & Date कारण बताओ नोटिस क्रमांक	GEN/ADJ/ADC/510/2025-Adjn-O/o Pr Commr-Cus-Mundra dated 20.02.2025
G NOTICEE/ PARTY/ IMPORTER नोटिसकर्ता/पार्टी/आयातक	i. M/s. Shree Laxmi Udyog ii. Shri Manish Dineshchand Toshniwal iii. M/s. Eminent Shipping Services LLP iv. Shri Ravin Paul, Branch Manager of M/s. Eminent Shipping Services LLP.
H DIN/ दस्तावेज़ पहचान संख्या	20260171M000000C65D

1. यह आदेश संबंधित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge .

2. यदि कोई व्यक्ति इस आदेश से असंतुष्ट है तो वह सीमाशुल्क अपील नियमावली 1982 के नियम 3 के साथ पठित सीमाशुल्क अधिनियम 1962 की धारा 128 A के अंतर्गत प्रपत्र सीए- 1 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

“सीमाशुल्क आयुक्त) अपील,
चौथी मंजिल, हुडको बिल्डिंग, ईश्वरभुवन रोड,
नवरंगपुरा, अहमदाबाद 380 009”

“THE COMMISSIONER OF CUSTOMS (APPEALS), MUNDRA

HAVING HIS OFFICE AT 4TH FLOOR, HUDCO BUILDING, ISHWAR BHUVAN ROAD,
NAVRANGPURA, AHMEDABAD-380 009.”

3. उक्त अपील यह आदेश भेजने की दिनांक से 60 दिन के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within sixty days from the date of communication of this order.

4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए-

Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must be accompanied by –

- i. उक्त अपील की एक प्रति और A copy of the appeal, and
- ii. इस आदेश की यह प्रति अथवा कोई अन्य प्रति जिस पर अनुसूची 1-के अनुसार न्यायालय शुल्क अधिनियम 1870-के मद सं० 6-में निर्धारित 5 -/रुपये का न्यायालय शुल्क टिकट अवश्य लगा होना चाहिए।

This copy of the order or any other copy of this order, which must bear a Court Fee Stamp of Rs. 5/- (Rupees Five only) as prescribed under Schedule – I, Item 6 of the Court Fees Act, 1870.

5. अपील ज्ञापन के साथ ड्यूटी / ब्याज / दण्ड / जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty / interest / fine / penalty etc. should be attached with the appeal memo.

6. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982 और सीमाशुल्क अधिनियम, 1962 के अन्य सभी प्रावधानों के तहत सभी मामलों का पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and other provisions of the Customs Act, 1962 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (A) के समक्ष मांग शुल्क का 7.5 % भुगतान करना होगा।

An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

BRIEF FACTS OF THE CASE

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that **M/s. Shree Laxmi Udyog (IEC: 0393052419)** (hereinafter also referred to as the "Importer") having address as '**J-8, MIDC Area, Jalgaon, Maharashtra-425003**' 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. 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 containers covered under the Bill of Entry No. 5063959 dated 14.08.2024 filed by the importer M/s Shree Laxmi Udyog at Mundra Custom House were tracked from the website of M/s Sidra Line (<https://www.sidraline.com/tracking>) and primarily it was noticed that there were major discrepancies between the details mentioned in BL of Lading No. SDR24SDSA004882 for BE No. 5063959 dated 14.08.2024 and the tracking details downloaded from aforementioned website i.e. Name of the vessel, Shipped on Board date, etc. Accordingly, the import consignment covered under Bill of Entry No. 5063959 dated 14.08.2024 filed by the importer M/s Shree Laxmi Udyog lying in the CFS of M/s Saurashtra Freight Private Limited, APSEZ, Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5063959 dated 14.08.2024 were examined by officers of DRI on 08.10.2024 and accordingly a panchnama dated 08.10.2024 was drawn at the CFS of M/s Saurashtra Freight Private Limited, APSEZ, Mundra in respect of the same.

3. During the investigation, a search was conducted at the office premise of M/s Eminent Shipping Services LLP (General Agent working in India on behalf of M/s Sidra Line) having office situated at 'BOMGIM Building, 1st Floor, Plot No. 133, Sector-8, Gandhidham (Kutch) - 370201' under Panchnama dated 17.09.2024. During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to present investigation were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation.

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

4 . 1 Statement of Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP, (Delivery Agent of Shipping Line i.e. M/s Sidra Line), having address as 'BOMGIM Building, 1st Floor, Plot No. 133, Sector-8, Gandhidham (Kutch) - 370201', was recorded under Section 108 of the Customs Act, 1962 on 10.09.2024 wherein he inter alia stated that he is working as Branch Manager of M/s Eminent Shipping Services LLP and M/s Sidra Line is their principle and M/s Eminent Shipping Services LLP has been handling all shipping related activities in India i.e. Export and Import at Mundra Port since July 2024 on behalf of M/s Sidra Line; that 01 consignment of M/s Shree Laxmi Udyog have been received under the Bill of Lading No. SDR24SDSA004882 dated 29.06.2024 in respect of Container Nos. TCNU6298388, GLDU7499150 and GLDU7223624. On being shown tracking of said containers available on principal shipping line website (<https://www.sidraline.com/tracking>) wherein export received full at port is 05.07.2024, he confirmed the same and also submitted that when containers are loaded on vessel, then it is considered that the goods are shipped on board.

4 . 2 Statement of Shri Manish Dineshchand Toshniwal, son of Shri Dineshchand Nagarmal Toshniwal, Authorized Signatory of M/s. Shree Laxmi Udyog, J-8, MIDC Area, Jalgaon, Maharashtra-425003, was

recorded under Section 108 of the Customs Act, 1962 on 04.10.2024 wherein he inter alia stated that in year 1992, his father had started the firm M/s Shree Laxmi Udyog who is the proprietor M/s Shree Laxmi Udyog; that they process the watermelon seeds at their factory premises and then they sell the processed seeds in domestic market only; that he looks after all the business related work of M/s Shree Laxmi Udyog i.e. the work related to purchase and sales and import-export for M/s Shree Laxmi Udyog. He submitted Invoice dated 29.06.2024, Packing list dated 29.06.2024, Bill of Lading No. SDR24SDSA004882 (Shipped on board 29.06.2024), COO, Phytosanitary certificate, Fumigation certificate etc. related to 03 Containers No. TCNU6298388, GLDU7499150 and GLDU7223624 related to Bill of Entry no. 5063959 dated 14.08.2024 which were supplied to him by his overseas supplier M/s Manalee Trading FZE, Dubai. 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 container tracking report in respect of all 03 container nos. TCNU6298388, GLDU7499150 and GLDU7223624 covered under B/L No. SDR24SDSA004882 dated 29.06.2024 downloaded from the official website <https://www.sidraline.com/tracking> of M/s Sidra Line, he stated that that while making the deal with Shri Kamal Bhagchandani (Broker of UAE), he had clearly told him to send the goods i.e. watermelon seeds only if ship on board is before 30th June, otherwise don't send them. On being shown, email communication between M/s. Eminent Shipping Services LLP through email ID ravin.paul@eminentshipping.com and others (which was resumed during the search dated 17.09.2024 at premises of M/s. Eminent Shipping Services LLP) in which it was clearly mentioned that "Make sure to maintain on board date/ BL date as- 29th June 2024 and We had taken approval from Mr. Kagan of Sidra to issue shipped on board date as 29th June 24 for all shipments pertaining for watermelon seeds. This is a special arrangement which was agreed initially before accepting export booking." He stated that he had no idea about any such special arrangement and stated that it appears that exporter along with shipping line had malafide intention and have cheated him. During statement, he also provided some documents including an e-mail from M/s Eminent Shipping Services LLP addressed to Shri Manish Toshniwal showing Port Sudan loading date as 29th June, 2024.

4.3 Statement of Shri Rajeshkumar Rajkishor Singh, 'G-Card' holder of M/s Access Worldwide Cargo, First Floor, Plot No. 362, Sector-1/A, Gandhidham, Kachchh, Gujarat-370201, was recorded under Section 108 of the Customs Act, 1962 on 02.01.2025 wherein he inter alia 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 container tracking in respect of all 03 containers nos. TCNU6398388, GLDU7499150 and GLDU7223624 covered under Bill of Lading No. SDR24SDSA004882 and Bill of Entry No. 5063959 dated 14.08.2024 which are downloaded from the official website

<https://www.sidraline.com/tracking> of M/s Sidra Line, in which Shipped on board date (export received full at port Sudan) is 05 July 2024 mentioned in online tracking in respect of all said 03 containers for Sudan Port Terminal, he stated that neither the importer nor container line have informed them about change of date in documents and tracking of containers. He stated that it appears that someone has manipulated/forged the documents and try to show shipped on board date as before 30th June; that if he had known in advance that the shipment was shipped on board after 30th June 2024, he would not have filed the Bill of Entry on behalf of the importer.

4.4 M/s Eminent Shipping Services LLP, (Delivery Agent of Shipping Line i.e. M/s Sidra Line) vide letter provided agency agreement between Eminent Shipping and Sidra Line along with some e-mail correspondences.

5. Evidences available on record during investigation :

5.1 Tracking details of containers: The container movement details were tracked from the website of M/s Sidra Line (<https://www.sidraline.com/tracking>) which shows that all the three containers TCNU6398388, GLDU7499150 and GLDU7223624 covered under Bill of Lading No. SDR24SDSA004882 actually arrived at Port Sudan Terminal on 05.07.2024 and all 3 containers were loaded on vessel on 30.07.2024. It shows that Bill of Lading No. SDR24SDSA004882 dated 29.06.2024 showing 'Shipped on Board' date as 29.06.2024, which was submitted for filing IGM and Bill of Entry at Mundra Custom House were 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.

5.2 E-mail conversation: The e-mail conversation recovered during search conducted at the office Premise of M/s Eminent Shipping Services LLP (General Agent working on behalf of M/s Sidra Line) having office situated at 'BOMGIM Building, 1st Floor, Plot No. 133, Sector-8, Gandhidham (Kutch) - 370201' under Panchnama dated 17.09.2024 indicated that various communications were made between officials of M/s Sidra Line and M/s Eminent Shipping Services LLP (General Agent working in India on behalf of M/s Sidra Line) to manipulate the Bill of Lading for clearance of subject goods covered under BL No. SDR24SDSA004882. Some of the relevant e-mail conversations are mentioned in given below Table:

E - m a i l D a t e	Sender - Name, Designa tion, Fir m Name	Receivers N ame and E- mail IDs	Relevant portion of e-mail text

0 1. 0 8. 2 0 2 4	Satish M. Ramani, Import Documentation, Export Shipment Services LLP	S. Karthikeyan, Sharaf Shipping Co. Ltd., Sudan (karthik@ssasudan.com) with CC to Ravin Paul & various others	Please provide remaining BL copies with consignee e-mail id/contact number to send the arrival notice to the Customer, Sl No. 4, BL No. SDR24 (SDSA004882, FPOD Mundra
0 1. 0 8. 2 0 2 4	Karthik S (karthik@ssasudan.com)	-	Pls Note SOB date & BL date should be 29 th June, 2024 for all above shipments.
0 5. 0 8. 2 0 2 4	Ravin Paul, Branch Manager, Eminent Shipping Services LLP, Gandhidham (ravins.paul@eminentshipping.com)	S. Karthikeyan, Sharaf Shipping Co. Ltd., Sudan (karthik@ssasudan.com) with CC to Satish M. Ramani and various others	Our Remark - SOB date should be the actual loading date of the containers as per the India Customs. We have checked a few container numbers (in Palma system and found the loading date is 30/07 and not 29/06 as mentioned in your mail. Screen shot pasted below. Please note there can be customs query in this regard and there will be a huge penalty if found any mis-declaration in the onboard dates as this cargo i.e. Melon Seeds is restricted for import into India of containers loaded after 30/06. Restricted policy shall be in effect starting from 01 st July 2024. Attached circular for your reference.
0 5. 0 8. 2 0 2 4	S. Karthikeyan, Sharaf Shipping Co. Ltd., Sudan (karthik@ssasudan.com)	Ravin Paul, Branch Manager, Eminent Shipping Services LLP, Gandhidham	Dear Paul, Further to below, We had taken approval from Mr. Kagan of Sidra to issue shipped on board date as 29 th June, 24 for all shipments pertaining to Watermelon Seeds. This is a special arrangement which was agreed initially before accepting export booking. Kindly file SOB date as 29 th June, 2024. BL Copies are available in the Palma and you can download them including manifest.
0 5. 0 8. 2 0 2 4	Ravin Paul, Branch Manager, Eminent Shipping Services LLP, Gandhidham	Kagan- Sidra Line (kagan.akkivi@SidraLine.com), S. Karthikeyan,	Dear Karthik, Please urgently share all BL copies as we are unable to view the BL in Palma. We want to check how many B/Ls are for melon seeds. Dear Kagan,

<p>0 2 4 m (ravin .paul@e minents shipping. com)</p>	<p>Sharaf Shipp ing Co. Ltd., Sudan (karth ik@ssasudan .com) with C C to Satish R amani & vari ous others</p>	<p>Ref below mail from Karthik where the onboard date on the b/l will be 29/06 whereas physically containers onboard as per system is 30/07 which is one month gap. Kindly advise how to proceed custom formalities as this cargo Melon Seeds is restricted for import into India if factual onboard date from Origin Port is after 30/06.</p>
<p>0 6. 0 8. 2 0 2 4 es LLP (a ajmal.m @emine nt shipp ing.com)</p>	<p>S. Karthikey an, Sharaf S hipping Co. Ltd., Sudan (t karthik@ssas udan.com), Kagan- Sidra Line (kagan. akcivi@Sidra line.com), wit h CC to Satis h Ramani & various other s</p>	<p>Dear Karthik, Secondly regarding 5 BL's melon seeds, you want us to file manifest with BL/onboard date as 29-06-24 i/o actual date 30-07-24. If so, we want Sidra Line's approval here with the BL Nos and also kindly re-confirm whether you have released the BL to shipper with date as 29th June ? RIC Dear Mr. Kagan/Mr. Kenan – As per below mail from Mr. Ravin of our MUN office, there is a restriction import of melon seeds if actual onboard date is after 30th June here the gap is 1 month. So kindly confirm your approval here.</p>
<p>2 1. 0 8. 2 0 2 4 m (ravin .paul@e minents shipping. com)</p>	<p>S. Karthikey an, Sharaf S hipping Co. Ltd., Sudan (t karthik@ssas udan.com) w ith CC to Sat ish M. Rama ni and variou s others</p>	<p>Dear Karthik, Consignee is asking for these dates. Please treat the matter as most urgent. (Port Sudan Loading Date Jeddah Discharge Date Jeddah Loading Date</p>
<p>2 1. 0 8. 2 0 2 4</p>	<p>Ravin Paul, Branch Man ager, Eminen t Shipping S ervices LLP, Gandhidham</p>	<p>Dear Paul, Suggest, we should give suitable dates to assist customer to complete customs clearance. So request you to comment what would be the idealistic dates, considering onboard date as 29th June. Moreover, you are in direct contact with consignee and would be better person to support and assist consignee to clear the cargo.</p>

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The email correspondences referenced above, while not exhaustive, provide sufficient evidence to demonstrate that all parties involved—namely representatives from M/s Sidra Line, M/s Eminent Shipping Services LLP, S. Karthikeyan of Sharaf Shipping Co. Ltd., Sudan, and the consignee (importer)—were fully aware of the restrictions on the import of watermelon seeds. Despite being cognizant of the applicable penalties imposed by customs, these entities deliberately concealed the fact that the actual 'Shipped on Board' date was July 30, 2024 for BL No. SDR24SDSA004882. Through intentional misrepresentation and manipulation of dates, they sought to facilitate the clearance of restricted cargo in violation of the established regulations.

6. Seizure:

During the investigation, it was observed as per tracking details available at website of M/s Sidra Line 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 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 Shree Laxmi Udyog, under Bill of Entry No. 5063959 dated 14.08.2024 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 21.10.2024.

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

7.1 Investigation conducted by DRI has revealed that the containers covered under Bill of Entry No. 5063959, dated 14.08.2024, 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 Sidra Line (<https://www.sidraline.com/tracking>) confirm that the containers were received at the port on 05.07.2024, further corroborating the lapse in compliance with the notification's timeline. Moreover, email correspondences and other evidence clearly demonstrate that a forged Bill of Lading No. SDR24SDSA004882 was created, falsely reflecting the 'shipped on board' date as 29.06.2024, 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 Eminent Shipping Services LLP, M/s Sidra Line, and S. Karthikeyan of Sharaf Shipping Co. Ltd., Sudan, 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.

7.2 The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s. Shree Laxmi Udyog, located at J-8, MIDC Area, Jalgaon, Maharashtra-425003, illegally imported Watermelon Seeds under Bill of Entry No. 5063959 dated 14.08.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 30th July 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30th June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5063959 dated 14.08.2024 having total quantity **84.96** MTs and declared assessable value of **Rs. 1,43,91,584/-** imported by M/s. Shree Laxmi Udyog are liable for confiscation under Section 111(d), 111(m) and 111(o) of the Customs Act, 1962.

8. Roles of persons/firms involved:

8.1 Role of the importer M/s Shree Laxmi Udyog(IEC No. 0393052419) (Proprietor: Shri Dineshchand Toshniwal):

Shri Dineshchand Toshniwal is Proprietor of M/s. Shree Laxmi Udyog and being importer, he was well aware of the Import policy and Notification. M/s. Shree Laxmi Udyog had imported watermelon seeds covered under Bill of Entry No. 5063959 dated 14.08.2024 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 84.96 MTs having declared Assessable value of Rs. 1,43,91,584/-. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under Section 111(d),

111(m) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

8.2 Role of Shri Manish Dineshchand Toshniwal, Authorised Signatory of M/s Shree Laxmi Udyog (IEC No. 0393052419):

The statement of Shri Manish Dineshchand Toshniwal, Authorized Signatory of M/s Shree Laxmi Udyog, was recorded under Section 108 of the Customs Act, 1962, on 04.10.2024. In his statement, Shri Toshniwal admitted to overseeing all business operations of M/s Shree Laxmi Udyog, including purchase, sales, and import-export activities. Despite being fully aware of Notification No. 05/2023 dated 05.04.2024, issued by the DGFT, he failed to disclose the actual facts to the customs department. Instead, he attempted to facilitate the clearance of restricted cargo. Email correspondences further indicate that he sought to obtain forged dates from shipping line representatives in a manner that would mislead customs and enable the clearance of restricted cargo. By engaging in the creation of forged Bills of Lading in collusion with shipping line representatives, Shri Manish Dineshchand Toshniwal not only misled the customs department but also rendered himself liable to penalties under Section 112(b) and Section 114AA of the Customs Act, 1962.

8.3 Role of M/s Eminent Shipping Services LLP - working in India on behalf of M/s Sidra Line:

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s Eminent Shipping Services LLP, acting on behalf of M/s Sidra Line, deliberately colluded with representatives of M/s Sidra Line and S. Karthikeyan of Sharaf Shipping Co. Ltd., Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Eminent Shipping Services LLP 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.

8.4 Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP:

The facts and evidence gathered during the search, including email correspondences, clearly establish that Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP, acting on behalf of M/s Sidra Line, deliberately colluded with representatives of M/s Sidra Line and S. Karthikeyan of Sharaf Shipping Co. Ltd., Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established

regulations. It has also been established that Shri Ravin Paul was in direct contact with importer and provided forged dates from in a manner that would mislead customs and enable the clearance of restricted cargo. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP, Gandhidham make him liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, his involvement in the creation of forged Bills of Lading and filing of wrong IGM constitutes a violation that renders him liable to penalties under **Section 114AA** of the Customs Act, 1962.

9. Relevant Legal provisions :

9.1. 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.

9.2 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.

9.3 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:

9.3.1 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.

9.3.2 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.

9.3.3 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.

10.1 Accordingly, Show Cause Notice dated 20.02.2025 was issued to **M/s. Shree Laxmi Udyog**, wherein they were called upon to show cause in writing to the Additional Commissioner of Customs, Custom House, Mundra as to why:

(a) The imported goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5063959 dated 14.08.2024 having total quantity **84.96** MTs and declared assessable value of **Rs. 1,43,91,584/-** should not be confiscated under Section 111 (d),111(m) and 111(o) of Customs Act, 1962.

(b) Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on **M/s. Shree Laxmi Udyog, J-8, MIDC Area, Jalgaon, Maharashtra - 425003.**

10.2 Vide SCN dated 20.02.2025, **Shri Manish Dineshchand Toshniwal**, Authorized Signatory of M/s. Shree Laxmi Udyog, J-8, MIDC Area, Jalgaon, Maharashtra – 425003 was called upon to show cause in writing to the Additional Commissioner of Customs, Custom House, Mundra as to why penalty should not be imposed on him under Section 112(b) & 114AA of the Customs Act, 1962.

10.3 Vide SCN dated 20.02.2025, **M/s Eminent Shipping Services LLP** were called upon to show cause in writing to the Additional Commissioner of Customs, Custom House, Mundra as to why penalty should not be imposed on M/s Eminent Shipping Services LLP under Section 112(b) & 114AA of the Customs Act, 1962.

10.4 Vide SCN dated 20.02.2025, **Shri Ravin Paul**, Branch Manager of M/s Eminent Shipping Services LLP was called upon to show cause in writing to the Additional Commissioner of Customs, Custom House, Mundra as to why penalty should not be imposed on him under Section 112(b) & 114AA of the Customs Act, 1962.

WRITTEN SUBMISSION OF NOTICEES

11. Submission of 1st Noticee & IInd Noticee i.e. M/s. Shree Laxmi Udyog and Shri Manish Toshniwal:-

11.1 Noticee-1 and Noticee-2 submitted their submission dated 17.03.2024 and 24.06.2024 wherein they inter-alia submitted that We wish to categorically deny any involvement in regarding the manipulation of the "Shipped on Board" (SOB) date on the Bill of Lading (BL no: SDR24SDSA004882) for the goods of mentioned BE No. 5063959 and respectfully present the following points for your kind consideration.

11.2 Brief about the shipment of Watermelon seeds imported under BE No: 5063959 dated 14.08.2024:

1. We placed an order for Watermelon seeds to our suppliers with a strict condition that the cargo must be loaded by 30th June 2024, failing which the order stands to be cancelled, and no shipment/goods was required to be sent.
2. The SIDRA Line (Carrier) notified us of the cargo's arrival on 9th August 2024, with the shipment reaching the Indian port on 12.08.2024. We had not yet received complete documents from the supplier then and actively followed up until they were finally received on 14th August, prompting us to file the BE under late BE penalty for two days in an effort to avoid further costs.

11.3 Delayed Tracking Information on Shipping Line Portal:

As per our knowledge, the tracking details of the consignment were not available on the SIDRA line's portal at the time of document submission to CUSTOMS for filling of BE and its arrival at Indian Port. The tracking information was uploaded only after the consignment was placed on hold by the Investigating Authorities, further demonstrating that the importer

had no knowledge of any irregularities beforehand. This needs to be verified.

The SIDRA Line uploaded the tracking details of the consignment only after its arrival at the Indian port, which we attempted to check before filing the BE. If these details were available before the goods' arrival, any omission on our part was purely unintentional or due to our lack of familiarity with their portal. Had we known the true SOB date, we would never have accepted the cargo or filed the BE.

11.4 Submission of Bill of Entry Based on Documents Provided by Supplier:

Shree Laxmi Udyog filed Bill of Entry No. 5063959 on 14.08.2024 based on the documents received from the supplier. At the time of filing, the importer had no knowledge of the actual "Shipped on Board" date, which was later revealed to be 30.07.2024. The importer relied entirely on the documents provided in good faith and had no reason to suspect any discrepancy. During the DRI investigation, we were shocked to discover that the SOB date on the BL (29.06.2024) had been manipulated.

11.5 Confirmation of Incorrect Date by Shipping Line Agent:

To verify if the manipulation of SOB date on BL was true, we officially requested Eminent Shipping Services LLP, the line agent, to confirm the date of loading from Port Sudan, the discharge date at Jeddah (trans-shipment port), and the date of reloading from Jeddah Port. We also requested vessel tracking information (copies of email correspondence attached).

Eminent Shipping Services LLP, the line agent at Mundra Port, confirmed over an official email that the "Shipped on Board" date was 29.06.2024. This information was provided to the importer and at no point did the importer have any knowledge or intent to misrepresent the actual shipping date. The importer acted based on the details received from the line agent, who had direct responsibility for these documents.

On 12-09-2024, Eminent Shipping Services LLP responded, Confirming:

- - Port Sudan Loading Date: 29th June 2024
 - Jeddah Discharge Date: 30th June 2024
 - Jeddah Loading Date: 3rd August 2024

B) Our Non Involvement:

1. As importers, we never requested the shipping line, their agents, or the supplier to fabricate the SOB date on the BL. We learned about this fraud only when the DRI investigated. We are innocent and have no role in this misdeed.
2. The shipping line and its agents, along with the supplier, acted fraudulently by pre-dating the SOB. This constitutes

a willful misrepresentation, while we were under the good-faith belief that the shipment occurred within the stipulated timeframe.

Evidence of Collusion between Line Agent and Principal:

The DRI investigation at Eminent Shipping Services LLP revealed incriminating documents and email communications between Eminent Shipping Services LLP and their Principal clearly indicating that this manipulation of the BL for change of SOB was part of a “**Special arrangement made for the exporter at the time of booking from the Port of Loading for watermelon seeds shipments**”. This fraudulent practice that we were neither aware of nor involved in the act was committed without our knowledge or involvement.

3. Eminent Shipping Services LLP deliberately misrepresented the status of the cargo and is equally culpable, along with their principal, for fraudulently inducing us to file the BE and become unintentionally involved in this disputed shipment.

No Evidence of Fabrication by the Importer:

The documents uploaded to customs were presented as they were received, with no alteration or fabrication by the importer. There is no evidence to suggest that Shree Laxmi Udyog or its Authorized Representative, Mr. Manish Toshniwal, had any role in arranging forged shipping dates or tampering with the BL in any manner.

The allegations that we concealed the actual SOB date of 30 July 2024 for BL No. SDR24SDSA004882 is untrue. No communication exists in which we requested the manipulation of the BL date. There are communications proving our involvement.

4. The email correspondence between Eminent Shipping Services LLP and their principal, Sharaf Shipping Co. Ltd., clearly indicates the fraudulent practice of changing the SOB date at the Port of Loading. We, as importers, did not collude with the shipping line, and there is no evidence to support such an allegation against us.
5. As importers, we did not withhold any critical information from Customs. All information was shared transparently with the investigating authorities as it became available. So accusation of holding critical information is denied in toto.
6. Shree Laxmi Udyog and Mr. Manish Toshniwal were not involved in the creation of forged BLs in collusion with the shipping line's representatives. **The accusations against us are false and unsubstantiated, with no evidence or email communication to support the claims or accusations.**

11.6 No Penalty should be Imposed on Shree Laxmi Udyog or Its

Representatives:

Given the facts presented above and complete lack of involvement and any evidence implicating Shree Laxmi Udyog or its Authorized Representative, Mr. Manish Toshniwal, we respectfully submit that we should not be held liable for penalties under Section 112(b) and Section 114AA of the Customs Act, 1962. We acted in good faith throughout this transaction, and the fraudulent actions were committed by the shipping line and their agents, without our knowledge or involvement. It is clear that the manipulation was orchestrated by the shipping line agent and its Principal, and the importer acted in good faith at all times.

12. Submission of 3rd Noticee i.e. M/s. Eminent Shipping Services LLP:-

12.1 Shri Bijish B. Tom, Advocete, on behalf of the noticee no. 3 submitted their written reply on 24.04.2025 on the following points:-

12.2 It is submitted that in the subject matter, Eminent Shipping Services LLP was only acting as an Agent of M/s. Sidra Lines, Turkey, which is a Shipping company engaged in the business of providing Container Line Services, Feeder Services etc. Eminent Shipping Services was a mere agent and they had no decision-making powers with respect to the subject shipment and Bill of Lading. All the decisions relating to the same were vested upon their Principal i.e Sidra Lines.

12.3 It is further submitted that Eminent Shipping Services LLP had no role in the issuance of the Bill of Lading nor in the uploading of information relating to the shipment in the online system of their Principal. Their role as the Agent of their Principal/Sidra Lines was only related to filing the customs and port papers based on the information received from and under instructions of their Principal.

12.4 It is submitted that after the vessel sailed from the Transshipment Port of Jeddah on 03.08.2024, Eminent Shipping Services LLP received an email from their Principal's Agent at Jeddah/ Mis Haji Abdullah AJireza & Co. Ltd on 04.08.2024. The true copy of the email dtd 04.08.2024 issued by Mis Haji Abdullah Alireza & Co. Ltd to Eminent Shipping Services is produced herewith and marked as **Exhibit A**.

12.5 Subsequently, on 05.08.2024, Eminent Shipping Services LLP checked the online software system of their Principal and it was noticed that the cargo was melon seeds and the loading date was 05.07.2024 and not 29.06.2024 as mentioned in the email dtd 01.08.2024 of the Principal's Agent at the Load Port of Sudan/ Mis Sharaf Shipping Company and the Branch Manager of Eminent Shipping Services immediately informed the POL Agent of their Principal i.e Sharaf Shipping

Company vide email dtd 05.08.2024 that SOB date should be the actual loading date and informed them about the penalty for mis declaration and also forwarded them the customs circular in this regard. The true copy of the email dtd 01.08.2024 issued by Sharaf Shipping Company to Eminent Shipping Services is produced herewith and marked as **Exhibit B**. The true copy of the email dtd 05.08.2024 issued by Eminent Shipping Services to Sharaf Shipping Company is produced herewith and marked as **Exhibit C**.

12.6 But, notwithstanding the above, the Principal through its Load Port Agent i.e Mis Sharaf Shipping Company instructed Eminent Shipping Services vide email dtd 05.08.2024 to manifest the SOB date as 29th June 2024. The true copy of the email dtd 05.08.2024 issued by Mis Sharaf Shipping Company to Eminent Shipping Services is produced herewith and marked as **Exhibit D**. This was followed by another mail dtd 06.08.2024 from Mis Sharaf Shipping Company re-iterating to file the manifest with SOB date as 29th June 2024. The true copy of the email dtd 06.08.2024 issued by Mis Sharaf Shipping Company to Eminent Shipping Services is produced herewith and marked as **Exhibit E**. It was on the basis of such instructions that Eminent Shipping Services filed the manifest with the SOB date as 29th June 2024.

12.7 It is submitted that Eminent Shipping Services had not manipulated or forged the Bill of Lading nor manipulated the date in the Bill of Lading in the subject matter, but rather, they have only acted as per the instructions of their Principal and filed the manifest with SOB date as 29th June 2024.

12.8 It is to be noted that the Bill of Lading is issued by their Principal at the Load Port and thus there arose no occasion for Eminent Shipping Services to manipulate the date in the Bill of Lading. Moreover, on coming to know of the discrepancy in the Bill of Lading date and the on-board dates from the online system of the Principal, Eminent Shipping Services immediately informed the Principal/their agents that the SOB date should be the actual loading date and also informed them about penalty for misdeclaration vide the aforementioned Exhibit C email. In fact, Eminent Shipping Services have all along diligently followed the provisions of Customs Act and Regulations and have not done any act in violation of the Act and Regulations.

12.9 It is most humbly submitted that Eminent Shipping Services LLP were not a party to the alleged scheme of misdeclaration of date of loading in the Bill of Lading and they had not colluded with the representatives of *Mis Sidra Line* and *Mis Sharaf Shipping Co. Ltd* to manipulate the actual dates on the Bill of Lading. Eminent Shipping Services also have no contract with the importer/consignee, and did not do any act for clearance of restricted cargo and did not issue any Delivery Order to the Consignee.

12.10 In conclusion, it is submitted that Eminent Shipping Services LLP was only acting as an agent of Sidra Lines and all the acts done by them were on behalf of their principal as per the instructions of their principal. Eminent Shipping Services LLP had not done any act in furtherance of their individual interest.

12.11 In view of the above facts, it is most humbly prayed that further proceedings against Eminent Shipping Services LLP may be dropped, in the interest justice.

13. Submission of 4th Noticee i.e. Shri Ravin Paul, Branch Manager of M/s. Eminent Shipping Services LLP:-

13.1 Noticee no. 3 through their advocate submitted written reply on 25.04.2025 on the following points:-

13.2 In the subject matter, Mr. Ravin Paul acted only in the capacity as a salaried Employee of Eminent Shipping Services LLP i.e as a Branch Manager. He has no decision making powers in the firm. All the decisions of the firm are taken at the top managerial level and Mr. Ravin Paul do not have any role in the same.

13.3 That, Eminent Shipping Services LLP is the Local Delivery Agent of M/s Sidra Lines, Turkey and acting as their handling agents in India and filing the customs and port papers based on the information and data as per the documents received from them. That all communications pertaining to the documentations relating to the subject shipment including Bill of Lading was usually dealt by the Import Documentation Department of the firm as per instructions of the management.

13.4 Furthermore, Mr. Ravin Paul had no role in the issuance of the Bill of Lading nor in the uploading of information relating to the shipment in the online system of the Principal/Sidra Lines.

13.5 After the vessel sailed from the Transshipment Port of Jeddah on 03.08.2024, Eminent Shipping Services LLP received an email from their Principal's Agent at Jeddah/M/s Haji Abdullah Alireza & Co. Ltd on 04.08.2024. The true copy of the email dtd 04.08.2024 issued by M/s Haji Abdullah Alireza & Co. Ltd to Eminent Shipping Services is produced herewith and marked as Exhibit A.

13.6 Subsequently. On 05.08.2024, Eminent Shipping Services LLP checked the online software system of their Principal and it was noticed that the cargo was melon seeds and the loading date was 05.07.2024 and not 29.06.2024 as mentioned in the email dtd 01.08.2024 of the Principal's Agent at the Load Port of Sudan/ M/s Sharaf Shipping Company. Immediately, Mr. Ravin Paul, as the Branch Manager of Eminent Shipping Services LLP informed the POL Agent of the Principal i.e Sharaf Shipping Company vide email dtd 05.08.2024 that SOB date

should be the actual loading date and informed them about the penalty for misdeclaration and also forwarded them the customs circular in this regard. The true copy of the email dtd 01.08.2024 issued by Sharaf Shipping Company to Eminent Shipping Services LLP is produced herewith and marked as **Exhibit B**. The true copy of the email dtd 05.08.2024 issued by Mr. Ravin Paul to Sharaf Shipping Company is produced herewith and marked as **Exhibit C**.

13.7 But, notwithstanding the above, the Principal through its Load Port Agent i.e M/s Sharaf Shipping Company instructed Eminent Shipping Services LLP vide email dtd 05.08.2024 to manifest the SOB date as 29th June 2024. The true copy of the email dtd 05.08.2024 issued by M/s Sharaf Shipping Company to Eminent Shipping Services LLP is produced herewith and marked as Exhibit D. This was followed by another mail dtd 06.08.2024 from M/s Sharaf Shipping Company re-iterating to file the manifest with SOB date as 29th June "2024. The true copy of the email dtd 06.08.2024 issued by M/s Sharaf Shipping Company to Eminent Shipping Services is produced herewith and marked as Exhibit E. Subsequently, there were a series of talks between the top management of Eminent Shipping Services LLP with M/s Sidra Lines and M/s Sharaf Shipping Company, wherein, they re-iterated and instructed Eminent Shipping Services LLP to manifest the SOB date as 29th June 2024 as received from Sudan (port of loading) and it was on the basis of such instructions from M/s Sidra Lines and Eminent Shipping Services LLP that the manifest was filed with the SOB date as 29th June 2024 by the Import Documentation Department of Eminent Shipping Services LLP. The Import Documentation Department of Eminent Shipping Services LLP had done the manifestation as instructed by Sidra Lines and the management of Eminent Shipping Services LLP.

13.8 It is submitted that Mr. Ravin Paul had not done any act in violation of customs laws and regulations. He has not manipulated or forged/manipulated the dates in the Bill of Lading. Moreover, he has not done any act in his personal capacity. Whatever acts done by him was as an employee of Eminent Shipping Services LLP as per instructions of the management.

13.9 It is to be noted that the Bill of Lading is issued by the Principal of Eminent Shipping Services LLP at the Load Port and thus there arose no occasion for Mr. Ravin Paul to manipulate the date in the Bill of Lading. Moreover, on coming to know of the discrepancy in the Bill of Lading date and the on-board dates from the online system of the Principal, Mr. Ravin Paul immediately informed the Principal/their agents that the SOB date should be the actual loading date and also informed them about penalty for mis declaration vide the aforementioned Exhibit C email. In fact, Mr. Ravin Paul have all along diligently followed the provisions of Customs Act and Regulations and have not done any act in violation of the Act and Regulations.

13.10 Mr. Ravin Paul was not a party to the alleged scheme of misdeclaration of date of loading in the Bill of Lading and he had not

colluded with the representatives of M/s Sidra Line and M/s Sharaf Shipping Co. Ltd to manipulate the actual dates on the Bill of Lading. Mr. Ravin Paul also had no contract with the importer/consignee, and did not do any act for clearance of the restricted cargo.

13.11 It is submitted that in the case reported in ***Carpenter Classic Exam Pvt Ltd vs. Commissioner of Customs, Bangalore - 2005 SCC Online CESTA T 912***, the Tribunal set aside the penalty imposed on the employee of the appellant firm on the ground that he acted under the directions of his bosses and there is no evidence to show that he personally benefited from the under-invoicing. Further, in the case reported in *Associated Plastics and Rayons vs. Commissioner of Central Excise & Customs, Vapi - 2006 SCC Online CESTA T 215*, it was held that since employees were carrying out the instructions of their employer, imposition of penalty upon them was not justified. In the case reported in *Arun Kumar Kuwar vs. Principal Commissioner of Customs - 2024 SCC Online CESTAT 382*, it was held that no penalty can be imposed on an employee, who acts under the instructions of his employer unless and until there is proof of fraud having been committed by him.

13.12 In view of the above facts and judicial pronouncements, it is most humbly prayed that further proceedings against Mr. Ravin Paul may be dropped, in the interest justice.

RECORD OF PERSONAL HEARING

14.1 Shri Bijish B. Tom, Advocate appeared for personal hearing through virtual mode on behalf of M/s. Eminent Shipping Services LLP and Ravin Paul, Branch Manager of M/s. Eminent Shipping Services LLP on 30.04.2025. He re-iterated written submission dated 28.04.2024. He submitted that bill of entry was filed by the importer and they have no role in filing bill of entry nor in clearance process. Bill of lading was issued.

14.2 Shri Bijish B. Tom, Advocate appeared for personal hearing through virtual mode on behalf of M/s. Eminent Shipping Services LLP on 02.06.2025. He stated that there is no role of M/s. Eminent Shipping Services LLP in issuing the Bill of Lading or container stuffing and the same were done by their Principal Sidra Lines. He further submitted that there was no mens rea on part of their client/Eminent Shipping Services LLP. Further they requested to drop the proceedings as per their written submission dated 24.04.2025.

14.3 Personal Hearing in the subject matter was granted to M/s. Shree Laxmi Udyog for dated 30.04.2025, 02.06.2025, 09.09.2025 and 23.09.2025; however they never appeared for personal hearing in the subject matter in reference of the Show Cause Notice dated 20.02.2025.

DISCUSSION AND FINDINGS

15. I have carefully gone through the facts of the case, SCN, records of the case, written submission of the noticees. The principles of natural justice have been complied with by granting adequate opportunities to the noticee to present their defence. Now, I proceed to examine the issues involved in the present case in light of available records, statutory provisions and judicial precedents. On careful perusal of the Show Cause Notice and case records, I find that the following issues arise for determination in this adjudication:

(i) Whether the imported goods i.e. "Water Melon Seed" are liable for confiscation under section 111(d), 111(f), 111(m) and 111(o) of the customs Act, 1962 or otherwise;

(ii) Whether the noticees are liable for penalty as proposed under the SCN or otherwise.

16. After having identified and framed the main issues to be decided, I now proceed to deal with each of the issues individually for analysis in light of facts, submissions, and circumstances of the case, provisions of the Customs Act, 1962 and nuances of various judicial pronouncements.

17.1 I find that M/s. Shree Laxmi Udyog (Importer) imported Watermelon seed under Bill of entry No. 5063959 dated 14.08.2024. Based on intelligence gathered by DRI, Gandhidham that importer is indulged into illegal import of Watermelon Seeds (Melon Seeds) by way of violation of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, hold the subject consignment. The proceedings of the examination were recorded under panchnama dated 08.10.2024 drawn at M/s. Saurashtra Freight Private Limited, APSEZ, Mundra.

17.2 I observed the container tracking report; retrieved from the official website of M/s. Sidra Line (<https://www.sidraline.com/tracking>) shows that all three containers covered under Bill of Lading No. SDR24SDSA004882 were loaded on vessel on 30.07.2024.

17.3. I observed that email conversation recovered from the office premise of M/s. Eminent Shipping Services LLP (General Agent working on behalf of M/s. Sidra Line) during search conducted by DRI on 17.09.2024. Some relevant mails are reproduced below:-

- 05.08.2024:- SOB date should be the actual loading date of the containers as per the India Customs. We have checked a few container numbers in Palma system and found the loading date is 30/07 and not 29/06 as mentioned in your mail. Screen shot pasted below. Please note there can be customs query in this regard and there will be a huge penalty if found any mis-declaration in the on-board dates as this cargo i.e. Melon Seeds is restricted for import into India of containers loaded after 30/06.

-

- 05.08.2024:- Dear Paul, Further to below, We had taken approval

from Mr. Kagan of Sidra to issue shipped on board date as 29th June, 24 for all shipments pertaining to Watermelon Seeds. This is a special arrangement which was agreed initially before accepting export booking. Kindly file SOB date as 29th June, 2024. BL Copies are available in the Palma and you can download them including manifest.

- 05.08.2024:- Dear Kagan, Ref below mail from Karthik where the on board date on the b/l will be 29/06 whereas physically containers on board as per system is 30/07 which is one month gap. Kindly advise how to proceed custom formalities as this cargo Melon Seeds is restricted for import into India if factual onboard date from Origin Port is after 30/06.
- 06.08.2024:- Dear Karthik, Secondly regarding 5 BL's melon seeds, you want us to file manifest with BL/onboard date as 29-06-24 i/o actual date 30-07-24. If so, we want Sidra Line's approval here with the BL Nos and also kindly re-confirm whether you have released the BL to shipper with date as 29th June ?

Upon examination of email correspondence, it is clearly established that vessels sailed from Sudan on 30.07.2024 and details in Bills of lading have been manipulated/forged to facilitate the clearance of restricted goods by falsely claiming eligibility period as stipulated in Notification No. 05/2023 dated 05.04.2024 issued by DGFT.

17.4.1 I observed that Shri Ravin Paul, Branch Manager of M/s. Eminent Shipping Services LLP (Delivery Agent of Shipping Line i.e. M/s. Sidra Line) tendered his statement dated 10.09.2024 before DRI. On being shown tracking of subject containers retrieved from principal shipping line website (<https://www.sidraline.com/tracking>), wherein Export received Full at Port date is 05.07.2024, He confirmed that the date containers are loaded onto the vessel is considered the shipped-on-board date.

17.4.2 I observed that Shri Manish Dineshchand Toshniwal, authorized signatory of M/s. Shree Laxmi Udyog has given his statement dated 04.10.2025 before DRI wherein container tracking report in respect to all three containers downloaded from the official website <https://www.sidraline.com/tracking> of M/s Sidra Line being shown to him.

Further, on being shown, email communications of M/s. Eminent Shipping and others, retrieved during the search dated 17.09.2024 at the premises of M/s. Eminent Shipping Services LLP, he stated that the exporter with the shipping line had mala fide intention and cheated him.

17.4.3 I observed that Shri Rajeshkumar Rajkishor Singh, G-Card holder of M/s. Access Worldwide Cargo has given his statement dated 02.01.2025 before DRI wherein container tracking report in respect to all

three containers downloaded from the official website <https://www.sidraline.com/tracking> of M/s Sidra Line being shown to him. He confirmed that the bills of lading have been manipulated /forged to facilitate the clearance of restricted goods by falsely claiming eligibility period as stipulated in Notification No. 05/2023 dated 05.04.2024 issued by DGFT.

17.5 I consider statements of noticees as material evidence in this case. It is relevant here to refer to some landmark judicial pronouncements on the issue of acceptability and evidentiary value of statements recorded under provisions of section 108 of the Act.

i. The Hon'ble Supreme Court in the case of **Romesh Chandra Mehta**^[1] and in the case of **Percy Rustomji Basta**^[2] has held "*that the provisions of Section 108 are judicial provisions within which a statement has been read, correctly recorded and has been made without force or coercion. The provisions of Section 108 also enjoin that the statement has to be recorded by a Gazetted Officer of Customs and this has been done in the present case. The statement is thus made before a responsible officer and it has to be accepted as a piece of valid evidence*".

ii. The Hon'ble Supreme Court in the case of **Badaku Jyoti Svant**^[3] has decided that "*statement to a customs officer is not hit by section 25 of Indian Evidence Act, 1872 and would be admissible in evidence and in conviction based on it is correct*".

iii. Hon'ble Punjab and Haryana High Court in the case of **Jagjit Singh**^[4] has decided that "*It is settled law that Customs Officers were not police officers and the statements recorded under Section 108 of the Customs Act were not hit by Section 25 of the Evidence Act. The statements under Section 108 of the Customs Act were admissible in evidence as has been held by the Hon'ble Supreme Court in the matter of Ram Singh*^[5], in which it is held that recovery of opium was from accused by officers of Narcotic Bureau. Accused made confession before said officers. Officers of Central Bureau of Narcotics were not police officers within the meaning of Section 25 and 26 of the Evidence Act and hence, confessions made before them were admissible in evidence".

17.6 In view of the foregoing discussion, I find that the statements recorded by DRI under the provisions of Section 108 of the Act form reliable evidence in the case supporting the charge of mis-declaration of import documents and submission of forged/manipulated Bills of lading.

17.7 As per my findings in Para 15.2, 15.3 and 15.4 above, the impugned goods did not fulfill the condition outlined as per the provisions of 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. However, evidence suggests that the importer intentionally submitted manipulated/forged Bills of Lading in a deliberate attempt to facilitate the customs clearance of restricted goods unlawfully.

17.8 I also find that it is a fact that consequent upon amendment to the Section 17 of the Customs Act, 1962 vide Finance Act, 2011; 'Self-Assessment' has been introduced in Customs. Section 17 of the Customs Act, effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in the electronic form. Provisions of the Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make proper & correct entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Declaration) Regulation, 2011 (issued under Section 157 read with Section 46 of the Customs Act, 1962) the Bill of Entry shall be deemed to have been filed and after self-assessment of duty completed when, after entry of the electronic declaration (which is defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) in the Indian Customs Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a Bill of Entry number is generated by the Indian Customs Electronic Data Interchange System for the said declaration. Thus, under self-assessment, it is the importer who has to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendments to Section 17, since 8th April, 2011, it is the added and enhanced responsibility of the importer to declare the correct description, value, quantity, notification, etc and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

17.9 From the above, I find that the Noticee has violated Sub-Section (4) and 4(A) of Section 46 of the Customs Act as they have mis-declared and mis-classified the goods and evaded the payment of applicable duty. I find that the Noticee was required to comply with Section 46 which mandates that the importer filing the Bill of Entry must make true and correct declarations and ensure the following:

- (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.

17.10 I find that the Show Cause Notices propose confiscation of goods under the provisions of Section 111 (d), 111(m) and 111(o) of the Customs Act, 1962. Provisions of Sections are re-produced herein below:

111. Confiscation of improperly imported goods, etc.- goods are liable for confiscation:-

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

being in force;

(m) any goods which do not correspond in respect of value or in any other particular] with the entry made under this Act or in the case of baggage with the declaration made under section 77 [in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54]

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

In the present case, the importer failed to comply with the condition of DGFT notification no. 05/2023-Cus dated 05.04.2024, which rendered the subject goods prohibited, hence, contravened the provisions of Section 46 of the Customs Act, 1962. I find that Bills of lading provided were forged /manipulated to meet the requirement of notification no. 05/2023-Cus dated 05.04.2024. This deliberate manipulation confirms malafide intention of noticees. These acts of omission and commission on the part of the importer rendered the goods liable for confiscation under the provisions of Section 111 (d), 111(m) and 111(o) of the Customs Act, 1962.

1 8 . I find that the Show Cause Notices propose penalty on noticees under the provisions of Section 112(a), 112(b) and 114AA of the Customs Act, 1962. Provisions of Sections are re-produced herein below:

“SECTION 112. 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

(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 5[not exceeding the value of the goods or five thousand rupees], whichever is the greater;

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.]*

Roles and culpability of persons/firms involved:

18.1 Role and culpability of M/s. Shree Laxmi Udyog: (IEC No. 0393052419) (Proprietor: Shri Dineshchand Toshniwal):

I find that shri Dineshchand Toshniwal is Proprietor of M/s. Shree Laxmi Udyog and being importer, he was well aware of the Import policy and Notification. M/s. Shree Laxmi Udyog had imported watermelon seeds covered under Bill of Entry No. 5063959 dated 14.08.2024 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 **84.96 MTs** having declared Assessable value of **Rs. 1,43,91,584/-**. 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.

I find that the evidences clearly indicating malafide intention on their part in respect of the imported goods warranting imposition of penalty under Section 112 (a) (i) as the fact of non-compliance of conditioned outlined in the Notification No. 05/2023-Cus dated 05.04.2024 issued by DGFT. Result is that proposal to impose penalty under Section 112 (a) (i) is correct and sustainable in law.

I find that imposition of penalty under Section 112(a) and 112(b) simultaneously tantamount to imposition of double penalty; therefore, I refrain from imposition of penalty on M/s. Shree Laxmi Udyog under Section 112(b) of the Customs Act, 1962.

I find that the SCN proposed imposition of penalty on the Importer under Section 114AA of the Customs Act, 1962. I find that in spite of well aware of import policy and conditioned outlined in the notification no. 05/2023-Cus dated 05.04.2024 issued by DGFT. As it is the obligation of the firm to ensure that proper and correct documents are maintained and as forged Bill of Lading was submitted which constitutes the violation, thus renders themselves liable to penalty under Sec 114AA of Customs Act, 1962. These acts of omission and commission on the part of the importer made the provisions of Section 114AA invocable. Therefore, I agree with the proposal of imposition of penalty on the importer under Section **114AA** *ibid*.

18.2 Role of Shri Manish Dineshchand Toshniwal, Authorised Signatory of M/s Shree Laxmi Udyog (IEC No. 0393052419):

I observed that the statement of Shri Manish Dineshchand Toshniwal, Authorized Signatory of M/s Shree Laxmi Udyog, was recorded under Section 108 of the Customs Act, 1962, on 04.10.2024. In his statement, Shri Toshniwal admitted to overseeing all business operations of M/s Shree Laxmi Udyog, including purchase, sales, and import-export activities. Despite being fully aware of Notification No. 05/2023 dated 05.04.2024, issued by the DGFT, he failed to disclose the actual facts to the customs department. Instead, he attempted to facilitate the clearance of restricted cargo. Email correspondences further indicate that he sought to obtain forged dates from shipping line representatives in a manner that would mislead customs and enable the clearance of restricted cargo. By engaging in the creation of forged Bills of Lading in collusion with shipping line representatives, Shri Manish Dineshchand Toshniwal not only misled the customs department but also rendered himself liable to 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.

18.3 Role of M/s Eminent Shipping Services LLP - working in India on behalf of M/s Sidra Line:

I noticed that the facts and evidence gathered during the search, including email correspondences, clearly establish that M/s Eminent Shipping Services LLP, acting on behalf of M/s Sidra Line, deliberately colluded with representatives of M/s Sidra Line and S. Karthikeyan of Sharaf Shipping Co. Ltd., Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and intent to mislead the authorities. The deliberate acts and omissions by M/s Eminent Shipping Services LLP 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.

18.4 Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP:

The facts and evidence gathered during the search, including email correspondences, clearly establish that Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP, acting on behalf of M/s Sidra Line, deliberately colluded with representatives of M/s Sidra Line and S. Karthikeyan of Sharaf Shipping Co. Ltd., Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. It has also been established that Shri Ravin Paul was in direct contact with importer and provided forged dates from in a manner that would mislead customs and enable the clearance of restricted cargo. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by Shri Ravin Paul, Branch Manager of M/s Eminent Shipping Services LLP,

Gandhidham make him liable for penalties under **Section 112(b)** of the Customs Act, 1962. Furthermore, his involvement in the creation of forged Bills of Lading and filing of wrong IGM constitutes a violation that renders him liable to penalties under **Section 114AA** of the Customs Act, 1962.

19. In view of the above facts of the case and findings on record, I pass the following order:-

ORDER

- i. I order to absolute confiscation of impugned goods i.e. **84.96 MTS “Watermelon Seed”** imported vide Bill of Entry No. 5063959 dated 14.08.2024, having declared assessable value **Rs. 1,43,91,584/- (One Crore Forty Three Lakh Ninety-One Thousand Five Hundred and Eighty-Four only)** under Section 111(d), 111(m) & 111(o) of the Customs Act, 1962.
 - ii. I impose penalty of **Rs.7,50,000/- (Rupees Seven Lakh Fifty Thousand only)** on the importer M/s. Shree Laxmi Udyog under Section 112 (a) (i) of the Customs Act, 1962, for their act of omission and commission.
 - iii. I refrain from imposing penalty on the importer M/s. Shree Laxmi Udyog under Section 112(b) of the Customs Act, 1962.
 - iv. I impose penalty of **Rs. 2,00,000/- (Rupees Two Lakh only)** on the importer M/s. Shree Laxmi Udyog under Section 114AA of the Customs Act, 1962.
 - v. I impose penalty of **Rs. 1,00,000/- (Rupees One Lakh only)** on Shri Manish Toshniwal, authorised signatory of M/s. Shree Laxmi Udyog under Section 112 (b)(i) of the Customs Act, 1962.
 - vi. I impose penalty of **Rs.50,000/-(Rupees Fifty Thousand only)** on Shri Manish Toshniwal, authorised signatory of M/s. Shree Laxmi Udyog under Section 114AA of the Customs Act, 1962.
 - vii. I impose penalty of **Rs. 2,00,000/- (Rupees Two Lakh only)** on M/s. Eminent Shipping Services LLP under Section 112 (b)(i) of the Customs Act, 1962.
 - viii. I impose penalty of **Rs. 1,00,000/-(Rupees One Lakh only)** on the M/s. Eminent Shipping Services LLP under Section 114AA of the Customs Act, 1962.
 - ix. I impose penalty of **Rs. 50,000/- (Rupees Fifty Thousand only)** on Shri Ravin Paul, Branch Manager of M/s. Eminent Shipping Services LLP under section 112(b)(i) of the Customs Act, 1962.
 - x. I impose penalty of **Rs. 25,000/- (Rupees Twenty-Five Thousand only)** on Shri Ravin Paul, Branch Manager of M/s. Eminent Shipping Services LLP under section 114AA of the Customs Act, 1962.
- 20.** This order is issued without prejudice to any other action which may be contemplated against the importer or any other person under provisions of the Customs Act, 1962 and rules/regulations framed thereunder or any other law for the time being in force in the Republic of India.
- 21.** The Show Cause Notice bearing no. GEN/ADJ/ADC/510/2025-Adjn dated 20.02.2025 stands disposed in above terms.

(Dipak Zala)
Additional
Commissioner,
Custom House, Mundra.

F.No. GEN/ADJ/ADC/510/2025-Adjn-O/o Pr. Commr- Cus-Mundra

To,

1. **M/s. Shree Laxmi Udyog**
J-8, MIDC Area, Jalgaon,
Maharashtra - 425003 (IEC No. 0393052419)
(Proprietor: Shri Dineshchand Toshniwal)
(e-mail: ***manish.toshniwal@shreelaxmiudyog.com***)

2. **Shri Manish Dineshchand Toshniwal,**
Authorized Signatory of M/s. Shree Laxmi Udyog,
J-8, MIDC Area, Jalgaon, Maharashtra – 425003 (e-mail:
manish.toshniwal@shreelaxmiudyog.com)

3. M/s Eminent Shipping Services LLP,
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– 370201 (e-mail: ***ops@eminentshipping.com,***
ravin.paul@eminentshipping.com)

4. **Shri Ravin Paul,** Branch Manager of
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ravin.paul@eminentshipping.com)

Copy to:

1. The Additional Director, DRI, Ghandidham.
2. The DC/AC, (RRA, TRC, EDI), Mundra Customs.
3. Guard File

