

	<p>सीमा शुल्क आयुक्त का कार्यालय, Office of the Commissioner of Customs, नया सीमाशुल्क सदन, New Custom House, Near Balaji Temple, नया कांडला – ३७०२१०. New Kandla – 370 210. दूरभाष /Tel. 02836-271468-469, फैक्स/Fax. 02836-271467 E-mail : adjcustomskandla22@gmail.com</p>
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DIN- 20240171ML0000626646**Date- 12/01/2024****SHOW CAUSE NOTICE**

M/s. Silvershine Warehouse Private Limited (GST No. 24ABHCSS8411N1ZZ), Shed No. 210/A, Area of CPWD, Phase-1, Sector-1, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat-370230 (hereinafter referred to as “M/s. SWPL”) registered in Kandla Special Economic Zone (KASEZ), Gandhidham, is engaged in warehousing and clearance of import/export goods at KASEZ. M/s SWPL is engaged in warehousing services activities related to various types of goods of different importers/exporters including M/s. Right time Impex Pvt Ltd. (IEC No.AALCR5886R), M/s. Astoria Exim Pvt. ltd., New Delhi (IEC No. AAXCA1166D) and M/s. Trioasm India Pvt. Ltd.(AAGCT2441P). M/s. SWPL is established under Special Economic Zones Act, 2005 at Kandla Special Economic Zone.

2. Intelligence gathered by the Directorate of Revenue Intelligence indicated that M/s. Righttime Impex Pvt Ltd., M/s. Astoria Exim Pvt. ltd., New Delhi and M/s. Trioasm India Pvt. Ltd., New Delhi were engaged in the import of goods through M/s. Silvershine Warehouse Pvt. Ltd. by way of gross mis-declaration of the import goods in respect of the description, nature, classification and value thereof. The intelligence further indicated that the said importers were engaged in gross overvaluation of the import goods. These importers were indulged in clearing the import consignments through SEZ Warehouse Units at Kandla SEZ.

3. Acting upon the intelligence, the import consignments of M/s. Righttime Impex Pvt. Ltd., New Delhi, M/s. Astoria Exim Pvt. ltd., New Delhi and M/s. Trioasm India Pvt. Ltd., New Delhi covered under following total 20 Bills of Entry and imported through 10 Containers were put on hold by DRI for examination of the goods, as detailed in Table A below.

Table A

Sr . No .	Contain er No.	BE No. & date	Name of the importer	Description of goods and HS code declared in the BEs	Quantit y (in MTs)	Declared value of the goods (in Rs.)
1	BAXU2 648119	1019452 dated 13.12.2022 (RUD No.01)	M/s. Astoria Exim Pvt. ltd.	Rose Essential Oil (CTH-33030090)Others	2.7	159213168
2		1019451 dated 13.12.2022	M/s. Trioasm India Pvt.	Rose Essential Oil (CTH-33030090)	2.4	141522816

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		(RUD No.02)	Ltd.	Others		
3	BAXU2 664892	1019453 dated 13.12.2022 (RUD No.03)	M/s. Astoria Exim Pvt. ltd.	Rose Essential Oil (CTH- 33030090) Others	2.6	153316384
4		1019454 dated 13.12.2022 (RUD No.04)			2.3	135626032
5	ECMU1 456775	1020483 dated 31.12.2022 (RUD No.05)	M/s. Astoria Exim Pvt. ltd.	Rose Essential Oil (CTH- 33030090) Others	2.5	148719000
6		1020484 dated 31.12.2022 (RUD No.06)			2.4	142770240
7	LEAU2 021545	1020488 dated 31.12.2022 (RUD No.07)	M/s. Astoria Exim Pvt. ltd.	Rose Essential Oil (CTH- 33030090) Others	2.4	142770240
8		1020489 dated 31.12.2022 (RUD No.08)			2.3	136821480
9	TCKU2 291077	1020481 dated 31.12.2022 (RUD No.09)	M/s. Astoria Exim Pvt. ltd.	Rose Essential Oil (CTH- 33030090)Others	2.6	154667760
10		1020482 dated 31.12.2022 (RUD No.10)			2.8	166565280
11	APZU35 03008	1020485 dated 31.12.2022 (RUD No.11)	M/s. Astoria Exim Pvt. ltd.	Rose Essential Oil (CTH- 33030090) Others	2.6	154867760
12		1020486 dated 31.12.2022 (RUD No.12)			2.0	118975200
13	BSIU30 0230	1020474 dated 31.12.2022 (RUD No.13)	M/s. Righttime Impex Pvt Ltd.	Rose Essential Oil (CTH- 33030090) Others	2.2	130872720
14		1020491 dated 31.12.2022 (RUD No.14)			2.3	136821480
15	TRLU87 85509	1020477 dated 31.12.2022 (RUD No.15)	M/s. RighttimeImp exPvt Ltd.	Rose Essential Oil (CTH- 33030090) Others	2.6	154667760
16		1020480 dated 31.12.2022 (RUD No.16)			2.5	14871900 0

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17	ASLU5 007625	1020478 dated 31.12.2022 (RUD No.17)	M/s. Righttime Impex Pvt Ltd.	Rose Essential Oil (CTH- 33030090) Others	2.4	14277024 0
18		1020479 dated 31.12.2022 (RUD No.18)			2.7	16061652 0
19	CSCU3 024912	1020475 dated 31.12.2022 (RUD No.19)	M/s. Righttime Impex Pvt. Ltd.	Rose Essential Oil (CTH- 33030090) Others	2.7	16061652 0
20		1020476 dated 31.12.2022 (RUD No.20)			2.3	13682148 0
Total					49.3	2,92,77,4 1,080/-

3.1. In order to conduct examination of the import goods, the officers of DRI, Gandhidham visited the warehouse premises of M/s. Silvershine Warehouse Pvt. Ltd., KASEZ on 27.01.2023, however the premises was found locked and no responsible person was available there. The DRI officers contacted an employee of M/s. Silvershine Warehousing Pvt. Ltd. through mobile phone, who informed that the responsible person of M/s. Silvershine Warehouse would arrive on 30.01.2023 (i.e. after 03 days). He also informed that the Keys of warehouse were also not available with the said responsible person. However, no person on behalf of the importer had contacted for examination of the said import consignments. Thereafter, the DRI vide letter dated 30.03.2023 (**RUD No.21**) requested the Deputy Commissioner of Customs, KASEZ to direct the responsible person either from M/s. Silvershine Warehousing Pvt. Ltd. or on behalf of the importers to remain present for examination of the goods. Thereafter, after directions from the Customs officers of Kandla Special Economic Zone, an email dated 14.04.2023 (**RUD No. 22**) from email id 'astoriaaeximpvtltd@gmail.com' was received by KASEZ Customs officers and forwarded to DRI vide email dated 18.04.2023 (**RUD No. 23**) vide which it was conveyed that Shri Ganesh Naidu and Shri Vikas are the authorized person to remain present during examination and sampling drawing proceedings from import consignments. In this regard, an authorization letter dated 21.04.2023 in the name of Shri Vikash Sharma signed by him and Shri Arvind Kumar, said to be Director of M/s. Silvershine Warehouse Private Limited was submitted by Shri Vikash Sharma at the time of examination of the import consignments (**RUD No 24**).

4. Accordingly, the import consignments were examined by the officers of DRI under Panchanama dated 21.04.2023 (**RUD No 25**) and representative samples were drawn from the import goods during examination in order to find out the actual nature, description and value of the goods.

4.1. The representative samples so drawn were sent to CRCL, Kandla, however, the laboratory vide letter dated 28.04.2023 (**RUD No.26**) conveyed that the

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laboratory was not equipped with the facility of testing such samples. Accordingly, the representative samples were sent to the CRCL, New Delhi for necessary testing thereof to find out the actual nature and description of the goods under Test Memo No. 28 to 38 (**RUD No.27 Colly**). The CRCL, New Delhi conducted necessary testing of the representative samples and provided Test Reports Lab/F. No. CRCL/33/58(DRI) to CRCL/33/68(DRI) (**RUD No. 28 Colly**). The Test Reports of the said representative samples have collectively shown the report of representative samples as under;

“It is a preparation containing mainly paraffinic, olefinic, fatty esters, phthalate compounds along with small amount of few odoriferous components of rose oil. It is other than pure rose oil.”

4.2. The above test report clearly and specifically indicated that the subject goods is other than pure rose oil, whereas, the importers had declared the goods as ‘Rose Essential Oil’. Further the report mentioned that it is a preparation of mainly paraffinic, olefinic, fatty esters, phthalate compounds. Thus the principal constituents of the product are various organic chemicals. Also the report clearly mentioned that the samples have “small amount of odoriferous components of rose oil”. The total declared value of the import consignments having quantity of 49.3 MTs was **Rs. 2,92,77,41,080/-** (Rs. Two Hundred Ninety Two Crores Seventy Seven Lakhs Forty One Thousands and Eighty only). The Test Reports further suggest that the product is containing mainly paraffinic, olefinic, fatty esters phthalate compounds alongwith small amount of few odoriferous components of rose oil. Therefore, the Test Reports clearly indicated that the subject compound is other than pure rose oil. Since, the said import consignments appeared grossly mis-declared and liable to confiscation under the provisions of Section 111 of the Customs Act, 1962, same were placed under seizure vide seizure Memo dated 26.06.2023 (**RUD No.29**)

4.3. Since, prima facie it appeared that the import goods found grossly mis-declared in respect of description, nature and value thereof. In order to find out possible use of such a product and its value, opinion of a Government empanelled Chartered Engineer was taken. The Chartered Engineer submitted report vide **F. No.CE/TZ/MUN/2609/2023-24 dated 26.09-2023 (RUD No.30)** as under:

*“the goods may be used in production and ‘**manufacturing of Detergent Powder**’. He also submitted that the actual value of the goods is of Rs. **2,50,000/-** Per MT only.”*

Accordingly total value of entire consignment was determined by Chartered Engineer as Rs1,23,25,000/-.

5. During investigation, it is noticed that apart from the warehouse address of M/s. Silvershine Warehousing Pvt. Ltd., another address of the said company is registered at “3rd Floor, 303 9/2, KrishanLal Bhatia Marg, Near Sidharth Hotel, Patel

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Nagar East, New Delhi-110008". It is also revealed that the declared address of the importers M/s. Righttime Impex Pvt Ltd., M/s. Astoria Exim Pvt. Ltd., New Delhi and M/s. Trioasm India Pvt. Ltd. is mainly related to M/s. Silvershine Warehousing Pvt. Ltd. Brief details of the address and common directors of the said companies are as under;

Table B

Sr. No.	Name of the party	Name of the Director (s) as per DGFT Website	PAN/IEC No.	Declared Address of the company at GST Portal	Declared address of the company in IEC/Warehouse
1	M/s. Silvershine Warehousing Pvt. Ltd.	Arvind Kumar & Ashok Kumar	ABHCS8411N	3rd Floor, 303 9/2, Krishan Lal Bhatia Marg, Near Sidharth Hotel, Patel Nagar East, New Delhi-110008	OFFICE NO 805, 8 TH FLOOR, PRAGATI TOWER, RAJENDRA PLACE, CENTRAL DELHI, DELHI 110008, & Shed No. 210/A, Phase-1, KASEZ, Gandhidham, Kutch, Gujarat
2	M/s. Righttime Impex Pvt Ltd.	Arvind Kumar & Ashok Kumar	AALCR5886R	4th Floor, 403, import, Kirti Mahal Building, Link Road, Number 2, Siel Holding Ltd. Rajendra Place, New Delhi-110008	805, 8 TH FLOOR, PRAGATI TOWER, RAJENDRA PLACE, DELHI, CENTRAL DELHI-110008
3	M/s. Astoria Exim Pvt. Ltd., New Delhi	Arvind Kumar/Tarun Borah	AAXCA1166D	-do-	9/2, FLAT NO. 303, , 3 rd FLOOR EAST PATEL NAGAR, DELHI, CENTRAL DELHI-110008
4	M/s. Trioasm India Pvt. Ltd.	JITENDER/ VI RAMO	AAGCT2441P	8th Floor, Office No. 805/26, Pragati Tower, Link Road, Number 2, Rajendra Place, New Delhi-110006	OFFICE NO.805/26, 8 TH FLOOR PAGATI TOWER, RAJENDRA PLACE , NEW DELHI, CENTRAL DELHI 110008

5.1. On going through the above declared addresses and name of the directors in the aforementioned companies; it is shown that these companies are all connected with each other. These companies are registered at the same addresses and Shri Arvind Kumar and Shri Tarun Borah are the directors in M/s. Silvershine Warehouse Pvt. Ltd., M/s. Astoria Exim Pvt. Ltd. and M/s. Righttime Impex Pvt. Ltd. also, the declared directors in M/s. Trioasm India Pvt. Ltd. are Shri Jitender and Shri VI RAMO and Shri Ganesh Singh. Various summons were issued to these companies and directors thereof during investigation, however no response from anyone was received.

5.2. During investigation documents related to **M/s. Silvershine Warehouse Pvt. Ltd.** were gathered wherein Shri Tarun Borah and Shri Saim James were declared directors of the company. The said documents such as Xerox copy of PAN Card No. ABHCS84911N and copy of master data of the company available on the website of Ministry of Corporate Affairs containing signatures of both the persons submitted by the company in the Bank (**RUD No.31**) which showed that Shri Tarun

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Borah and Shri Saim James were the Directors in the company. Various Summons were issued to Shri Tarun Borah and Shri Saim James, however, response neither of them was received.

5.3. Further documents in respect of **M/s. Righttime Impex Pvt. Ltd.** were gathered from the account holder Bank wherein it was noticed that Shri Tarun Borah and Shri Saim James were also the Directors in the company (**RUD No.32**). As mentioned above, various Summons were issued to Shri Tarun Borah and Shri Saim James, however, no response was received. On going through the documents it was further noticed that Shri Ashok Kumar, M-93, Greater Kailash-1, South Delhi-110048 and Shri Arvind Kumar having same address had taken shares in the Capital of the company i.e. M/s. Right Time Impex Private Limited under Memorandum of Association signed on 07.01.2023 (**RUD No.33**). Summons were also issued to Shri Ashok Kumar and Shri Arvind Kumar, however, response neither of them was received.

5.4. On perusal of the documents of Memorandum of Association signed by Shri Tarun Borah and Shri Saim James, Directors of M/s. Righttime Impex Pvt Ltd., it was noticed that Shri Ashok Kumar and Shri Arvind Kumar having same address at M-93, third Floor, Greater Kailash 1, Greater Kailash, South Delhi, were the subscribers/Shareholders in the company. Accordingly, Summons to Shri Ashok Kumar and Shri Arvind Kumar were issued to record their statements, however, no reply from either of them was received.

5.5. Further documents in respect of **M/s. Trioasm India Pvt Ltd.** were gathered from the account holder Bank wherein it was noticed that Shri Jitender, having address at- C-107, Paryavaran Complex, 1st Floor, Saket IGNOU Road, Saidul Aizad, South Delhi-110030 and Shri Abhishek Malla, M-93, 3rd Floor, Greater Kailash-1, South Delhi, Delhi-110048 were the Directors in the company (**RUD No.34**). Summons were issued to Shri Jitender and Shri Abhishek Malla, however, response neither of them was received. Further, on going through the documents, it was noticed that a Notice i.e. related to Special resolution of the company dated 07.01.2023 (**RUD No.35**) was found. The said resolution was signed by Shri Tarun Borah showing his authority as Director of the company.

5.6. During investigation, it was noticed that Shri Mubarak, Shri Mohd. Akram and Shri Mohd. Sahriq were also the directors in **M/s. Trioasm India Pvt Ltd.** Therefore, Summons to these persons were issued requesting them to tender their statement and to provide details/documents. No reply from Shri Mubarak, Shri Mohd. Akram was received; however, reply dated 13.07.2023 was received from Shri Mohd. Shariq wherein it was submitted that he resigned on 21.07.2020 from the post of Directorship and also he had transferred his shareholding to Mr. Rakesh Raghunath Jadhav and Mr. Sandeep Deshmukh (**RUD No.36**). He submitted copy of DIR-12 and resignation and SH-4, Board of Resolution of Mhd. Shariq, Mohd. Akram and Mohd. Mubarak, Appointment letter and other documents (**RUD No.37**). He had also submitted that up to 21.07.2020 they have no IEC and never made any import/export of the goods in the company.

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5.7. Therefore, Summons to Shri Raghunath Jadhav and Shri Sandeep Deshmukh were issued requesting to tender their statements and to provide the relevant documents related to the company, however, response neither of them was received. The summons issued to Shri Raghunath Jadhav returned undelivered with remark “left”/no response received in spite of sending the same through email also. Also, no response from Shri Sandeep Deshmukh was received.

5.8. Further, on going through the documents gathered by DRI from Banks it was noticed that following persons were also concerned with M/s. Trioasm India Private Limited. Brief details of their designation is given hereunder (**RUD No.38 copy of DIR-12**);

Sr. No.	Name of the person (Shri/Ms./Mrs.)	Designation	Date of hold of position	Date of resignation from the post
1	Arun Kumar	Promoter	26.11.2021	
2	Raj Kumar	Director/Promoter	12.02.2021	
3	Ganesh Singh	Director	26.11.2021	
4	VI Ramo	Director	26.11.2021	
5	Mukesh Gupta	Additional Director	----	12.02.2021
6	KailashBabu	Additional Director	----	12.02.2021
7	Radheshyam	Additional Director	----	12.02.2021
8	Sonia Rani	Additional Director	----	12.02.2021

In order to make necessary enquiry, summons to the above persons were issued during investigation, however no reply from anyone of them was received.

5.9. From the documents gathered during investigation of the case, it appeared that Shri Gaurav Tandon, Chartered Accountant having address C-186, C Block, Sector 26, Noida, Uttar Pradesh, used to handle and verify all the accounts/details/shareholdings of these companies. He certified necessary alterations in the memorandum of company (**RUD No.39**). In order to find out the relevant details of the persons involved in the case, various summons to him were issued, however no reply from him was received.

5.10. Since, no representative of the importers or warehouse Unit M/s. Silvershine Warehouse Pvt. Ltd. was found available at the premises for examination and to draw representative samples from the import goods, the DRI has requested Customs officer, KASEZ to direct the representatives of the warehouse Unit to remain present at the warehouse Unit for examination. Accordingly, KASEZ Customs authorities vide email conveyed that an email was received from M/s. Trioasm Exim Pvt. Ltd., wherein they had authorized Shri Ganesh Naidu and Shri Vikash Sharma for examination and to draw representative sample drawing from the import consignments, were issued but they had also not replied to the same. Although Shri Vikas Sharma was present at the time of drawing of representative samples from the import cargo, but thereafter he did not respond to the Summons. The DRI had tried to contact Shri Vikash Sharma through his mobile phone which was shared by M/s. Astoriaa Exim Pvt. Ltd., however the same was found not

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existing. Further, Shri Ganesh Naidu was contacted through his mobile number and Summons were issued to him, however, he had also not replied to the same and also not present for recording of his statement.

5.11. Further, on going through the import documents, it was noticed that M/s. KLI Freight Solutions Pvt. Ltd., Delhi was the declared Shipping Agent and M/s. Iyer Shipping Pvt. Ltd., Gandhidham was declared delivery agent of the import consignments of M/s. Astoriaa Exim Pvt. Ltd. Summons to M/s. KLI Freight Solutions Pvt. Ltd., Delhi and M/s. Iyer Shipping Pvt. Ltd., Gandhidham were issued by DRI to record their statements. The Summons sent to M/s. Aiyer Shipping Agency Pvt. Ltd. was returned undelivered.

6. In response to the summons issued to M/s. KLI Freight Solutions Pvt. Ltd., Statement of Smt. Gunjan Kashyap representative of the company was recorded on 08.08.2023 under section 108 of the Customs Act, 1962 (RUD No. 40).

On being asked, Smt. Gunjan Kashyap stated that they have acted as delivery agent for import consignment of M/s. Righttime Impex Pvt. Ltd., M/s. Astoriaa Exim Pvt. Ltd. and M/s. Trioasm India Pvt. Ltd.; that a person named Shri Salim had approached their office regarding clearance of consignments of the said 03 companies in July or August 2022. She further submitted that she did not have any address/details about Shri Salim. She further added that Shri Salim informed them that certain import consignments of these firms were in line and he wanted them to issue delivery Order for import containers; that she informed him their charges; that after a few months later he came back and offered them for work for the said three firms. She also stated that for these services payment by the said firms were received through the account of M/s. Motownn Exim Private Limited, 9/2, Flat No. 303, 3rd Floor, East Patel Nagar, New Delhi; that they had raised invoices for the same.

6.1. It was noticed that the address of M/s. Motownn Exim Private Limited, provided by Smt. Gunjan Kashyap during her statement i.e. *9/2, Flat No. 303, 3rd Floor, East Patel Nagar, New Delhi* was the same as of M/s. Silvershine Warehouse Pvt. Ltd. and M/s. Astoria Exim Pvt. Ltd., New Delhi. Accordingly, Summons dated 18.08.2023 (**RUD No.41**) was issued to M/s. Motownn Exim Private Limited, however, no response was received from the company.

7. During investigation various summons were issued to the following persons by DRI Gandhidham. However, no person/firm/entity turned up for statement except M/s. KLI Freight Solutions Pvt. Ltd. The details and Summons issued to these person/firm/entity are given as under;

Sr. No.	Name of the person/entity	Date of Summons	Remark/status
1	M/s. Silvershine Warehouse Pvt. Ltd.	10.04.2023, 06.06.2023	Returned undelivered with remark "not known" or "left"/ no response received in spite of sending the same through

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			email also
2	M/s. Righttime Impex Pvt. Ltd.	10.04.2023, 18.05.2023, 06.06.2023	Returned undelivered with remark " <i>left</i> " /no response received in spite of sending the same through email also
3	M/s. Astoriaa Exim Pvt. Ltd.	10.04.2023,18.05.2023, 06.06.2023	Returned undelivered with remark " <i>already left</i> " /no response received in spite of sending the same through email also
4	M/s. Trioasm India Private Limited	18.05.2023, 06.06.2023, 18.08.2023	Returned undelivered with remark " <i>left</i> " /no response received in spite of sending the same through email also
5	M/s. KLI Freight Solutions Pvt. Ltd., Delhi	04.07.2023, 07.07.2023	Returned undelivered with remark " <i>left</i> ". (However, statement of Smt. Gunjan Kashyap was recorded on 08.08.2023.
6	M/s. Iyer Shipping Pvt. Ltd., Gandhidham	04.07.2023	Returned undelivered with remark " <i>left</i> ".
7	Shri Tarun Borah, Director of M/s. Righttime Impex Pvt. Ltd., M/s. Silvershine Warehouse Pvt. Ltd. M/s. Astoriaa Exim Pvt. Ltd. and M/s. Trioasm India Private Limited	04.07.2023, 18.08.2023	Returned undelivered with remark " <i>left</i> ".
8	Shri Saim James, Director of M/s. Righttime Impex Pvt. Ltd., M/s. Silvershine Warehouse Pvt. Ltd.	04.07.2023	Returned undelivered with remark " <i>left</i> ".
9	Shri Gaurav Tandon, C-186, C Block, Sector 26, Noida, Utter Pradesh	04.07.2023, 27.07.2023	No response received
10	Shri Ashok Kumar, Shareholder of M/s. Righttime Impex Pvt. Ltd.	04.07.2023, 27.07.2023, 18.08.2023	No response received
11	Shri Arvind Kumar, Shareholder of M/s. Righttime Impex Pvt. Ltd.	04.07.2023, 27.07.2023, 18.08.2023	No response received
12	Shri Mubarak, Shareholder/	04.07.2023	Returned undelivered with

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	Director of M/s. Trioasm India Pvt. Ltd.	3	remark “No such person in that address”. No reply received, however reply from Mohd. Shariq was received pertaining to him also
13	Mohd. Akram, Shareholder/Director of M/s. Trioasm India Pvt. Ltd.	04.07.2023	No reply received, however reply from Mohd. Shariq was received pertaining to him also.
14	Mohd. Shariq, Shareholder/Director of M/s. Trioasm India Pvt. Ltd.	04.07.2023, 27.07.2023	Reply dated 13.07.2023 received, wherein it has been submitted that he alongwith Shri Akram and Shri Mubarak had resigned from the directorship of the company in the month of July, 2020
15	Shri Raj Kumar, Promotor of M/s. Trioasm India Pvt. Ltd.	04.07.2023	Returned undelivered with remark “कोई जानकारी नहीं है”.
16	Shri Mukesh Gupta, Additional Director of M/s. Trioasm India Pvt. Ltd.	04.07.2023, 27.07.2023, 18.08.2023	No response received
17	Shri KailashBabu, Additional Director of M/s. Trioasm India Pvt. Ltd.	04.07.2023, 27.07.2023, 18.08.2023	No response received
18	Shri Radheshyam, Additional Director of M/s. Trioasm India Pvt. Ltd.	04.07.2023, 27.07.2023, 18.08.2023	No response received
19	Ms. Sonia Rani, Additional Director of M/s. Trioasm India Pvt. Ltd.	04.07.2023, 27.07.2023, 19.08.2023	No response received
20	Shri Arun Kumar, Promotor of M/s. Trioasm India Pvt. Ltd.	04.07.2023, 27.07.2023, 19.08.2023	Returned undelivered with remark “left”.
21	Shri Ganesh Naidu of M/s. Crosh Trade Link Pvt. Ltd.	27.07.2023	No response received
22	Shri Vikash Sharma	27.07.2023	Address not available/mobile switched off

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23	Shri Rakesh Raghunath Jadhav, Director of M/s. Trioasm India Pvt. Ltd.	28.07.2023, 18.08.2023	Returned undelivered with remark "left"/no response received in spite of sending the same through email also
24	Shri Sandeep Desmukh, Director of M/s. Trioasm India Pvt. Ltd.	28.07.2023, 18.08.2023	No response received
25	M/s. Motownn Exim Private Ltd.	18.08.2023	No response received
26	Shri Abhishek Malla, Director of M/s. Trioasm India Pvt. Ltd.	18.08.2023	No response received

8. During investigation, a visit was conducted at the declared premises of M/s. Silvershine Warehouse Pvt. Ltd. and M/s. Astoriaa Exim Pvt. Ltd. i.e. 9/2, FLAT NO. 303, 3rdFLOOR EAST PATEL NAGAR, DELHI, CENTRAL DELHI-110008, on 04.08.2023 (**RUD No.42**) by DRI. During visit it was noticed that the said Flat found locked and panchnama/Seizure Memo dated 22.05.2023 of Directorate of Enforcement, Govt. of India New Delhi was found pasted on the main door of the said premises. It was mentioned in the above panchnama, that the keys were retained by the ED officials.

9. Further, a visit was conducted at the premises of M/s. Trioasm India Private Limited, M/s. Righttime Impex Pvt. Ltd. and M/s. Silvershine Warehouse Pvt. Ltd. i.e. OFFICE NO.805/26, 8th FLOOR PAGATI TOWER, RAJENDRA PLACE , NEW DELHI, CENTRAL DELHI 110008, on 08.08.2023 (**RUD No., 43**)by DRI. During Visit it was noticed that one company in the name of M/s First Money Capital Services Pvt. Ltd., was functioning from the said premises. On being enquired, from one person Shri Jitin Aggarwal, Director of M/s. First Money Capital Services Pvt. Ltd., he stated that no such company in the name of M/s. Trioasm India Private Limited and M/s. RighttimeImpex Pvt. Ltd. were functioning from the said premises; that they have taken the said premises on rent from Shri Sanjay Kumar Goel in the month of October, 2022.

10. Valuation of the import consignments imported by M/s. Trioasm India Private Limited, M/s. RighttimeImpex Pvt. Ltd. and M/s. Astoriaa Exim Pvt. Ltd.

10.1. The import consignments of M/s. Righttime Impex Pvt. Ltd. and M/s. Astoriaa Exim Pvt. Ltd. and M/s. Trioasm India Private Limited imported through total 10 container were examined by the officers of DRI and representative samples were drawn during examination of the goods under panchnama dated 21.04.2023. Total 20 Bills of Entry were filed by these importers for these import consignments having total quantity of 49.3 MTs and declared value of Rs.**2,92,77,41,080/-**. Party wise declared quantity and declared value of the goods are given as under;

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Sr. No.	Name of the importer	No. of Bills of Entry filed	Quantity (in MTs)	Declared value of the goods (in Rs.)
1	M/s. Astoria Exim Pvt. ltd.	11	27.2	1614312544
	M/s. Righttime Impex Pvt Ltd.	8	19.7	1171905720
2	M/s. Trioasm India Pvt. Ltd.	01	2.4	141522816
	Total	20	49.3	2,92,77,41,080/-

10.2. Since, the test report received from CRCL stated that the subject goods was not the pure Rose Oil' as declared by the importers, and confirmed that the product Is primarily composed of paraffinic, olefinic, fatty esters, phthalate compounds, therefore the declared value of the goods could not be considered as true transaction value of the goods. Therefore, in order to find out the actual value of the goods, valuation of the goods was conducted through Govt. approved valuer and Chartered Engineer. The Chartered Engineer submitted that as per the ingredients as appeared in the Test Reports, the common use of the product is different from rose oil. The valuer submitted that the goods may be used in production and '**manufacturing of Detergent Powder**'. He also submitted that the actual value of the goods is of Rs. **2,50,000/-** Per MT only. Therefore, the valuer submitted the Bill of Entry wise value of the good which is consolidated hereunder:

Sr. No.	Name of the importer	No. of Bills of Entry filed	Quantity (in MTs)	Declared value of the goods (in Rs.)
1	M/s. Astoria Exim Pvt. ltd.	11	27.2	68,00,000/-
	M/s. Righttime Impex Pvt Ltd.	8	19.7	49,25,000/-
2	M/s. Trioasm India Pvt. Ltd.	01	2.4	6,00,000/-
	Total	20	49.3	1,23,25,000/-

11. **Mis-declaration and confiscation of the import goods**

11.1. As mentioned above in forgoing paras, M/s. Righttime Impex Pvt. Ltd. and M/s. Astoriaaa Exim Pvt. Ltd. and M/s. Trioasm India Private Limited have imported total 49.3 MTs. of declared cargo as 'Rose Essential Oil' covered under 20 Bills of Entry which were detained by the DRI. The total declared value of the import goods was Rs. 2,92,77,41,080/-. However, the Test Reports of the representative samples of the goods clearly confirmed that the subject goods were not purely Rose Oil. Party wise declared quantity and declared value of the goods are given as under:

Sr. No.	Name of the importer	No. of Bills of Entry filed	Quantity (in MTs)	Declared value of the goods (in Rs.)
1	M/s. Astoria Exim Pvt. ltd.	11	27.2	1614312544
2	M/s. Righttime Impex Pvt Ltd.	8	19.7	1171905720
3	M/s. Trioasm India Pvt. Ltd.	01	2.4	141522816
	Total	20	49.3	2,92,77,41,080/-

11.2. Since, the subject goods are different from the one which were declared by the importers, the declared value of the goods cannot be considered as true transactions value of the goods. The Test Reports mention as under:

“It is a preparation containing mainly paraffinic, olefinic, fatty esters, phthalate compounds along with small amount of few odoriferous components of rose oil. It is other than pure rose oil.”

On going through the Test reports, the ingredients found in the representative samples were all different from the ingredient required for pure Rose Oil. The Chartered Engineer and Govt approved valuer analyzed the ingredients found present in the representative samples and it was revealed that the subject goods may be used in ‘*manufacturing of Detergent Powder*’. He also submitted that the actual value of the goods must be approx. of Rs. 2,50,000/- Per MT only instead of declared value of the goods of Rs. 5,93,86,229/- per MT. Therefore, party wise total appropriate values of the import goods as provided by the valuer are given as under;

Sr. No	Name of the importer	No. of Bills of Entry filed	Quantity (in MTs)	Appropriate value of the goods (in Rs.)
1	M/s. Astoria Exim Pvt. ltd.	11	27.2	68,00,000/-
2	M/s. Righttime Impex Pvt Ltd.	8	19.7	49,25,000/-
3	M/s. Trioasm India Pvt. Ltd.	01	2.4	6,00,000/-
	Total	20	49.3	1,23,25,000/-

11.3. From the above, it appears that the value of the subject goods was grossly mis-declared. Therefore, the value declared by the importer in the corresponding Warehouse Bills of Entry and invoices did not appear to be the true transaction value under the provisions of Section 14 of the Customs Act, 1962 read with the provisions of the Customs Valuation (determination of Value of Imported Goods) Rules, 2007 and thus the same appear liable to be rejected in terms of Rule 12 of CVR, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules 4 to 9 of CVR, 2007. The relevant Rules of CVR, 2007 are reproduced hereunder:-

3. Determination of the method of valuation.-

(1) Subject to rule 12, the value of imported goods shall be the transaction value adjusted in accordance with provisions of rule 10;

(2) Value of imported goods under sub-rule (1) shall be accepted:

Provided that -

(a) there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law or by the public authorities in India;

or

- (ii) limit the geographical area in which the goods may be resold; or
 - (i) do not substantially affect the value of the goods;
 - (b) the sale or price is not subject to some condition or consideration for which a value cannot be determined in respect of the goods being valued;
 - (c) no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of rule 10 of these rules; and
 - (d) the buyer and seller are not related, or where the buyer and seller are related, that transaction value is acceptable for customs purposes under the provisions of sub-rule (3) below.
- (3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.
- (b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being valued, closely approximates to one of the following values ascertained at or about the same time.
- (i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;
 - (ii) the deductive value for identical goods or similar goods;
 - (iii) the computed value for identical goods or similar goods:
- Provided that in applying the values used for comparison, due account shall be taken of demonstrated difference in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10 and cost incurred by the seller in sales in which he and the buyer are not related;
- (c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.
- (4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rule 4 to 9.

4. Transaction value of identical goods. -

(1)(a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(b) In applying this rule, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the value of imported goods.

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or

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to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

(2) Where the costs and charges referred to in sub-rule (2) of rule 10 of these rules are included in the transaction value of identical goods, an adjustment shall be made, if there are significant differences in such costs and charges between the goods being valued and the identical goods in question arising from differences in distances and means of transport.

(3) In applying this rule, if more than one transaction value of identical goods is found, the lowest such value shall be used to determine the value of imported goods.

Rule 5 (Transaction value of similar goods).-

(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:

Provided that such transaction value shall not be the value of the goods provisionally assessed under section 18 of the Customs Act, 1962.

(2) The provisions of clauses (b) and (c) of sub-rule (1), sub-rule (2) and sub-rule (3), of rule 4 shall, mutatis mutandis, also apply in respect of similar goods.

Further, as per Rule 6 of the CVR, 2007, if the value cannot be determined under Rule 3, 4 & 5, then the value shall be determined under Rule 7 of CVR, 2007.

Rule 7 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based

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on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

11.4. As mentioned above, the transaction value declared by the importer in the subject case are liable to be rejected under Rule 12 of Customs Valuation Rules 2007 as there has been observed significant mis-declaration of goods in parameters such as description, nature, use of the product etc. and re-determined under Section 14 of the Customs Act, 1962.

In absence of credible data of import of similar goods and other constraints the value of these goods cannot be determined in terms of Rule 4,5,6,7,8 of Customs Valuation Rules 2007. Hence the value is to be determined in terms of Rule 9 of said rules. Therefore, the value as provided by the Chartered Engineer may be considered as the basis for arriving at appropriate assessable value of the subject goods. In this way, the total appropriate importer wise value of the subject goods is required to be considered as under;

Sr. No	Name of the importer	No. of Bills of Entry filed	Quantity (in MTs)	Appropriate value of the goods (in Rs.)
1	M/s. Astoria Exim Pvt. ltd.	11	27.2	68,00,000/-
2	M/s. Righttime Impex Pvt Ltd.	8	19.7	49,25,000/-
3	M/s. Trioasm India Pvt. Ltd.	01	2.4	6,00,000/-
	Total	20	49.3	1,23,25,000/-

Therefore, from the above, it appears that total 49.3 MTs of declared goods as 'Rose essential oil having declared Value of Rs. **2,92,77,41,080/-** **appears to have been grossly mis-declared** in respect of description, classification and value of the goods and therefore liable for confiscation under Section 111 (f) and 111(m) of the Customs Act, 1962.

12. Role and culpability on the importer/person/firm involved:-

12.1. Role and culpability of M/s Silvershine Warehouse Pvt. Ltd.

M/s. Silvershine Warehouse Pvt. Ltd. was having warehouse Unit at Kandla Special Economic Zone and also having registered premises at '3rd Floor, 303 9/2, Krishan Lal Bhatia Marg, Near Sidharth Hotel, Patel Nagar East, New Delhi-110008' and 'OFFICE NO 805, 8TH FLOOR, PRAGATI TOWER, RAJENDRA PLACE, CENTRAL DELHI, DELHI 110008 which are also the registered addresses of other companies involve in this matter M/s. Astoria Exim Pvt. ltd., M/s. Righttime Impex

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Pvt. Ltd. and M/s. Trioasm India Pvt. Ltd. Also, During investigation, it appears that the declared directors in the said company were Shri Tarun Borah and Shri Siam James. These persons were also directors in the other importer companies M/s. Righttime Impex Pvt. Ltd., M/s Astoriaa Exim Pvt. Ltd. M/s. Trioasm India Pvt. Ltd. as per the documents gathered during investigation. It appears that same set of persons were running whole business of this company also. They all were collectively involved in the present gross mis-declaration of the import goods and violations of the provisions of the customs Act.

Being warehouse Unit established in Kandla Special Economic Zone, M/s. Silvershine Warehouse Pvt. Ltd. has filed the import documents for import of the subject goods of total quantity 49.3 MTs by way of mis-declaring the same as 'Rose Essential Oil' having declared value to Rs. 2,92,77,41,080/- in the names of M/s. Astoria Exim Pvt. Ltd., M/s. Righttime Impex Pvt. Ltd. and M/s. Trioasm India Pvt. Ltd., as mentioned above. However, during investigation the goods were not found as declared. As per CRCL Delhi test report goods were found to be a preparation containing mainly paraffinic, olefinic, fatty esters, phthalate compounds. The common use of such substance is for making detergents. Further the value arrived for these goods comes to Rs. 1,23,25,000/-, only. Various summons were issued to M/s. Silvershine Warehouse Limited, however they have not responded to the same. Since, M/s. Silvershine warehouse Pvt. Limited was handled by the persons involved in the subject import, they have intentionally not replied to the summons and not provided the details/documents related to the subject importers.

Further as mentioned in Table B, SWPL and the three importing firms have common directors and common addresses, thereby indicating that SWPL was fully aware of the nature of mis-declared goods imported by these three firms.

From above, it appears that M/s. Silvershine Warehouse Pvt. Ltd. intentionally defied the investigation by way of disobeying the summons. The act of commission and omission on the part of M/s. Silvershine Warehouse Pvt. Ltd. rendered the goods having quantity 49.3 MTs of declared value of Rs.2,92,77,41,080/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

Further, it appears that M/s. Silvershine Warehouse Pvt. Ltd submitted incorrect documents/details before Customs authorities at the time of import and warehousing of the same. They have also forwarded incorrect documents for filing of import documents for these consignments with false declarations. Thus, M/s. Silvershine Warehouse Pvt. Ltd. has knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, and it appears that M/s. Silvershine Warehouse Pvt. Ltd is also liable to penalty under Section 114AA of the Customs Act, 1962.

12.2. Role and culpability of M/s. Astoria Exim Pvt. Ltd.

M/s. Astoria Exim Pvt. Ltd. has imported total 27.2 MTs of declared goods as 'Rose Essential Oil' and declared their value as Rs. 1,61,43,12,544/- covered under total 11 Warehouse Bills of Entry. However, during investigation it was revealed that the goods were not Rose oil and there was gross mis-declaration in respect of value thereof. As per the actual description of the goods, the total appropriate value of the goods came to Rs. 68,00,000/- only. A visit was conducted at the declared premises of company which was found locked and it also appears that another case against the said company is being investigated by Enforcement Directorate. During present investigation, various Summons to the company as well as to the Directors were issued by the DRI, however no response was received from either of them. It appears that they have intentionally not replied to the summons and not provided the details/documents related to the subject importers. Therefore, M/s. Astoria Exim Pvt. Ltd. intentionally defied the investigation by way of disobeying the summons. The act of commission and omission on the part of M/s. Astoria Exim Pvt. Ltd. rendered the goods having quantity 27.2 MTs of declared value of Rs. 1,61,43,12,544/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered M/s. Astoria Exim Pvt. Ltd., liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

Further, it appears that M/s. Astoria Exim Pvt. Ltd. has submitted incorrect documents to Customs authorities at the time of import and warehousing of the same. They have also forwarded import documents to M/s. Silvershine Warehouse Pvt. Ltd. and consequently to Customs authorities which were not having correct material particulars such as description, value etc. It appears that they have knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, and it appears that M/s. Astoria Exim Pvt. Ltd. is also liable to penalty under Section 114AA of the Customs Act, 1962.

12.3. Role and culpability of M/s. Righttime Impex Pvt. Ltd.

M/s. Righttime Impex Pvt. Ltd. has imported total 19.7 MTs of declared goods as 'Rose Essential Oil' and also mis-declared their value as Rs. 1,17,19,05,720/- covered under total 08 Warehouse Bills of Entry. However, during investigation it was revealed that the goods were not rose oil and there was gross mis-declaration in respect of value thereof. As per the actual description of the goods, the total appropriate value of the goods came to Rs. 49,25,000/- only. A visit was conducted at the declared premises of company which was found locked and it also appears that another case against the said company is being investigated by Enforcement Directorate. During present investigation, various Summons to the company as well as to the Directors were issued by the DRI, however no response was received from either of them. It appears that they have intentionally not replied to the summons and not provided the details/documents related to the subject importers. Therefore, M/s. Righttime Impex Pvt. Ltd. intentionally defied the investigation by way of disobeying the summons. The act of commission and omission on the part of

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M/s. Righttime Impex Pvt. Ltd. rendered the goods having quantity 19.7 MTs of declared value of Rs. 1,17,19,05,720/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered M/s. Righttime Impex Pvt. Ltd., liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

Further, it appears that M/s. Righttime Impex Pvt. Ltd. has submitted incorrect documents to Customs authorities at the time of import and warehousing of the same. They have also forwarded import documents to M/s. Silvershine Warehouse Pvt. Ltd. and consequently to Customs authorities which were not having correct material particulars such as description, value etc.. It appears that they have knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, and it appears that M/s. Righttime Impex Pvt. Ltd. is also liable to penalty under Section 114AA of the Customs Act, 1962.

12.4. Role and culpability of M/s. Trioasm India Pvt. Ltd.

M/s. Trioasm India Pvt. Ltd. has imported total 2.4 MTs of declared goods as 'Rose Essential Oil' and also mis-declared their value as Rs. 14,15,22,816/- covered under total 01 Warehouse Bills of Entry. However, during investigation it was revealed that the goods were not Rose oil and there was gross mis-declaration in respect of value thereof. As per the actual description of the goods, the total appropriate value of the goods came to Rs. 6,00,000/-/-only. A visit was conducted at the declared premises of company which was found locked and it also appears that another case against the said company is being investigated by Enforcement Directorate. During present investigation, various Summons to the company as well as to the Directors were issued by the DRI, however no response was received from them. It appears that they have intentionally not replied to the summons and not provided the details/documents related to the subject importers. Therefore, M/s. Trioasm India Pvt. Ltd. intentionally defied the investigation by way of disobeying the summons. The act of commission and omission on the part of M/s. Trioasm India Pvt. Ltd. rendered the goods having quantity 2.4 MTs of declared value of Rs. 14,15,22,816/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered M/s. Trioasm India Pvt. Ltd., liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

Further, it appears that M/s. Trioasm India Pvt. Ltd. has submitted incorrect documents to Customs authorities at the time of import and warehousing of the same. They have also forwarded import documents to M/s. Silvershine Warehouse Pvt. Ltd. and consequently to Customs authorities, who were not having correct material particulars such as description, value etc. It appears that they have knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, and it appears that M/s. Trioasm India Pvt. Ltd. is also liable to penalty under Section 114AA of the Customs Act, 1962.

12.5. Role and culpability of Shri Tarun Borah and Shri Saim James Directors in M/s. Silveshine Warehouse Pvt. Ltd., M/s. Righttime Impex Pvt. Ltd., M/s Astoriaa Exim Pvt. Ltd. M/s. Trioasm India Pvt. Ltd.

During investigation, it was revealed that Shri Tarun Borah and Shri Saim James were the Directors in M/s. Silveshine Warehouse Pvt. Ltd., M/s. Righttime Impex Pvt. Ltd., M/s. Astoriaa Exim Pvt. Ltd. M/s. Trioasm India Pvt. Ltd. Various Summons were issued to these companies as well as in the names of Shri Tarun Borah and Shri Saim James, however the same were returned undelivered. It is further noticed that they have even not reply to the summons in spite of sending the Summons through the declared email ids. It appears that they have intentionally not replied to the summons and also not present for recording of their statements. Therefore, Shri Tarun Borah and Shri Siam James defied the investigation by way of disobeying the summons. Being Directors of all 04 companies, it appears that they have masterminded the entire fraud. The act of commission and omission on the part of Shri Tarun Borah and Shri Saim James rendered the goods having quantity 49.3 MTs of declared value of Rs. 2,92,77,41,080/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

Further, it appears that Shri Tarun Borah and Shri Saim James have submitted incorrect documents related to the aforementioned companies i.e. M/s. Silvershine Warehouse Pvt. Ltd., M/s. Astoria Exim Pvt. Ltd., M/s. Righttime Impex Pvt. Ltd., and M/s. Trioasm India Pvt. Ltd. to the Customs authorities. Being the directors they are responsible for filing Customs documents by M/s. Silvershine Warehouse Pvt. Ltd. on behalf of the importers. The said documents were found having incorrect material particulars such as description, value etc. It appears that they have knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect in material particular such as description, value etc., with mala-fide intention, therefore Shri Tarun Borah and Shri Saim James, are separately also liable to penalty under Section 114AA of the Customs Act, 1962.

12.6. Role and culpability of Shri Ashok Kumar and Shri Arvind Kumar Directors in the company M/s. Righttime Impex Pvt. Ltd., .

The relevant documents in respect of M/s. Righttime Impex Pvt. Ltd. were gathered from the account holder Bank wherein it was noticed that that Shri Arvind Kumar and Shri Ashok Kumar, M-93, Greater Kailash-1, South Delhi-110048 having same addresses were also the Directors in M/s. Righttime Impex Pvt. Ltd. and they have also taken shares in the Capital of the company i.e. M/s. Right Time Impex Private Limited under Memorandum of Association signed on 07.01.2023. As appeared from Form No. MGT 14, it was noticed that the declaration dated 11.01.2023 was signed by Shri Arvind Kumar in the capacity of Directorship of the company. Shri Arvind Kumar was also shown as the Director in M/s. Silvershine Warehouse Pvt. Ltd. at the time of examination of the import consignments. Accordingly, Summons were also issued to Shri Ashok Kumar and Shri Arvind Kumar, however, no

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response from them was received. None of them even bothered to reply to the summons issued by DRI. The Summons were also sent through email, however it appears that they have intentionally not appeared for statement. Therefore, Shri Ashok Kumar and Shri Arvind Kumar Directors in M/s. Righttime Impex Pvt. Ltd. defied the investigation by way of disobeying the summons. Being Directors of M/s. Righttime Impex Pvt Ltd., the entire control of the company was under their direction and the act of commission and omission on the part of Shri Arvind Kumar and Shri Ashok Kumar Directors in M/s. Righttime Impex Pvt. Ltd. has rendered, the goods having quantity 19.7 MTs of declared value of Rs. 1,17,19,05,720/- which were grossly mis-declared in respect of description and value of thereof, liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

Further, it appears that Shri Arvind Kumar had submitted incorrect documents related to the aforementioned companies i.e. M/s. Silvershine Warehouse Pvt. Ltd., M/s. Astoria Exim Pvt. Ltd., and M/s. Righttime Impex Pvt. Ltd., to the Customs authorities. Being the directors they are responsible for filing Customs documents by M/s. Silvershine Warehouse Pvt. Ltd. on behalf of the importers. The said documents were found having incorrect material particulars such as description, value etc. It appears that they have knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents which were false or incorrect details, with mala-fide intention, therefore Shri Arvind Kumar is also liable to penalty under Section 114AA of the Customs Act, 1962.

12.7. Role and culpability of Shri Jitender, and Shri Abhishek Malla, Directors in M/s. Trioasm India Pvt. Ltd.

Further documents in respect of M/s. Trioasm India Pvt Ltd. were gathered from the account holder Bank wherein it was noticed that Shri Jitender, having address at- C-107, Paryavaran Complex, 1st Floor, Saket IGNOU Road, Saidul Aizad, South Delhi-110030 and Shri Abhishek Malla, M-93, 3rd Floor, Greater Kailash-1, South Delhi, Delhi-110048 were also the Directors in the company. Accordingly, summons were issued to Shri Shri Jitender and Shri Shri Abhishek Malla, however, response neither of them was received. None of them even bothered to reply to the summons issued by DRI. The Summons were also sent through email, however it appears that they have intentionally not appeared for statement. Therefore, Shri Jitender, and Shri Abhishek Malla Directors in M/s. Trioasm India Pvt Ltd. defied the investigation by way of disobeying the summons. Being Directors of Trioasm India Pvt Ltd., the entire control of the company was under their direction and the act of commission and omission on the part of Shri Jitender, and Shri Abhishek Malla, Directors in M/s. Trioasm India Pvt Ltd. has rendered the goods having quantity 2.4 MTs of declared value of Rs.14,15,22,816/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962

Further, it appears Shri Jitender, and Shri Abhishek Malla had submitted incorrect documents related to M/s. Trioasm India Pvt. Ltd. Pvt Ltd., to the Customs authorities through M/s. Silvershine Warehouse Pvt. Ltd. Being the directors they are responsible for filing Customs documents through M/s. Silvershine Warehouse Pvt. Ltd. on behalf of the importer. Therefore, they have provided documents having incorrect material particulars such as description, value etc. It appears that they have knowingly and intentionally made/signed/used and/or caused to be made/signed/used the import documents and other related documents with mala-fide intention, therefore Shri Jitender, and Shri Abhishek Malla is also liable to penalty under Section 114AA of the Customs Act, 1962.

12.8. Role and culpability of Shri RaghunathJ adhav and Shri Sandeep Deshmukh Directors in M/s. Trioasm India Pvt Ltd.

During investigation, it was noticed that Shri Mubarak, Shri Mohd. Akram and Shri Mohd. Sahriq were the directors in M/s. Trioasm India Pvt Ltd. Therefore, Summons to these persons were issued requesting them to tender their statement and to provide details/documents. In response to the Summons a reply dated 13.07.2023 received from Shri Mohd. Shariq wherein it was submitted that Shri Mubarak, Shri Mohd. Akram and Shri Mohd. Sahriq resigned from the company in the month of July, 2020 from the post of Directorship. They have also provided the names and addresses of the new Directors in the company as Mr. Rghunath Jadhav and Mr. Sandeep Deshmukh. He submitted copy of DIR-12 and resignation and SH-4, Board of Resolution of Mhd. Shariq, Mohd. Akram and Mohd. Mubarak, Appointment letter and other documents. He had also submitted that up to 21.07.2020 they have no IEC and never made any import/export of the goods in the company. Accordingly, summons to Shri Raghunath Jadhav and Shri Sandeep Deshmukh, new Directors in the company were issued, however no reply from anyone of them was received. None of them even bothered to reply to the summons issued by DRI. The Summons were also sent through email, however it appears that they have intentionally not appeared for statement. Therefore, Shri Raghunath Jadhav and Shri Sandeep Deshmukh Directors in M/s. Trioasm India Pvt Ltd. defied the investigation by way of disobeying the summons. The act of commission and omission on the part of Shri Raghunath Jadhav and Shri Sandeep Deshmukh Directors in M/s. Trioasm India Pvt Ltd. rendered the goods having quantity 2.4 MTs of declared value of Rs.14,15,22,816/-liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

12.9. Role and culpability of Shri Arun Kumar, Shri Raj Kumar, Shri VI RAMO and Shri Ganesh Singh the Promoters/Directors of M/s. Trioasm India Pvt. Ltd.

During investigation, it was noticed the **Shri Arun Kumar, Shri Raj Kumar, Shri VI RAMO and Shri Ganesh Singh** were the Promoters/Directors in the company M/s. Trioasm India Private Limited. In order to find out the details of further involved persons concerned with the company, summons were issued to them,

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however no reply from anyone of them was received. The summons were also sent through email however, no reply was received from anyone of them. However, none of them even bothered to reply to the summons issued by DRI. It appears that they have, on the directions of involved persons in the case, intentionally not appeared for statement. Therefore, Shri Arun Kumar, Shri Raj Kumar, Shri VI RAMO and Shri Ganesh Singh defied the investigation by way of disobeying the summons. Being in responsible positions of this company, the act of commission and omission on the part of Shri Arun Kumar, Shri Raj Kumar, Shri VI RAMO and Shri Ganesh Singh has rendered the goods having quantity 2.4 MTs of declared value of Rs.14,15,22,816/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

12.10. Role and culpability of Shri Mukesh Gupta, Shri Kailash Babu, Shri Radheshyam and Ms. Sonia Rani Additional Directors in M/s. Trioasm India Private Limited.

During investigation, it was noticed that Shri Mukesh Gupta, Shri Kailash Babu, Shri Radheshyam Ms. Sonia Rani were remained the Directors in the company M/s. Trioasm India Private Limited till 12.02.2021. However, to find out the actual persons concerned with the company, various summons were issued to them, however no reply from anyone of them was received. Also no reply from anyone received in spite of sending the summons through email. Therefore, present involvement of these persons related to the subject import consignments could not be established. However, it appears that none of them even bothered to reply to the summons issued by DRI. It appears that they have, on the directions of involved persons in the case, intentionally not appeared for statement. Therefore, Shri Mukesh Gupta, Shri Kailash Babu, Shri Radheshyam Ms. Sonia Rani defied the investigation by way of disobeying the summons. Being in responsible positions of this company, the act of commission and omission on the part of Shri Mukesh Gupta, Shri Kailash Babu, Shri Radheshyam Ms. Sonia Rani rendered the goods having quantity 2.4 MTs of declared value of Rs.14,15,22,816/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

12.11. Role and culpability of Shri Gaurav Tandon, Chartered Accountant having address C-186, C Block, Sector 26, Noida, Uttar Pradesh.

During investigation, it was noticed that Shri Gaurav Tandon remained the Chartered Accountants for these importers. He verified all the details/documents of the company. It appears that he was very well aware with the persons involved in the said activity of the importers. In order to get the actual details of the persons involved in these companies, various summons were issued to Shri Gaurav Tandon, however he even not bothered to reply to the same. It appears that Shri Gaurav Tandon had intentionally not replied to the summons and also not present for recording of his statement. Shri Gaurav Tandon even not bothered to reply to the summons issued by DRI. It appears that he, on the directions of involved

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persons in the case, intentionally not appeared for statement. It appears that Shri Gaurav Tandon defied the investigation by way of disobeying the summons. The act of commission and omission on the part of Shri Gaurav Tandon rendered the goods having quantity 49.3 MTs of declared value of Rs.2,92,77,41,080/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

12.12. Role and culpability of Shri Ganesh Naidu and Shri Vikash Sharma authorized person of M/s. Trioasm India Private Limited and M/s. Silvershine Warehouse Pvt. Ltd.

Since, no representative of the importers or warehouse Unit M/s. Silvershine Warehouse Pvt. Ltd. was found available at the premises for examination and to draw representative samples from the import goods, the DRI requested Customs officer, KASEZ to direct the representatives of the warehouse Unit to remain present at the warehouse Unit for examination. Accordingly, KASEZ Customs authorities vide and email conveyed that an email was received from M/s. Trioasm Exim Pvt. Ltd., wherein they had authorized Shri Ganesh Naidu and Shri Vikash Sharma for examination and to draw representative sample drawing from the import consignments, were issued but they had also not replied to the same. Although Shri Vikas Sharma was present at the time of drawing of representative samples from the import cargo, but thereafter he did not responded to the Summons. The DRI had tried to contact Shri Vikash Sharma through his mobile phone which was shared by M/s. Astoriaa Exim Pvt. Ltd., however the same was found not existing. Further, Shri Ganesh Naidu was contacted through his mobile number and Summons were shared to him, however, he had also not replied to the same and also did not present himself for recording of his statement intentionally. Shri Ganesh Naidu even did not bother to reply to the summons issued by DRI. It appears that they have on the directions of involved persons in the case, intentionally not appeared for statement and defied the investigation by way of disobeying the summons. Being authorized persons of these companies, the act of commission and omission on the part of Shri Vikash Sharma and Shri Ganesh Naidu rendered the goods having quantity 49.3 MTs of declared value of Rs.2,92,77,41,080/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves, separately, liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

12.13. Role and culpability of M/s. Motownn Exim Private Limited, 9/2, Flat No. 303, 3rd Floor, East Patel Nagar, New Delhi

M/s. Motownn Exim Private Limited is the company and importer pertaining to same persons involved in the instant case. The company having declared address same as of M/s. Silvershine Warehouse Pvt. Ltd., M/s. Righttime Impex Pvt. Ltd., M/s. Astoriaa Exim Pvt. Ltd. and M/s. Trioasm India Pvt. Ltd. at Delhi. M/s. Motownn Exim Private Limited has made payment to the shipping agent M/s. KLI Freight Solutions Pvt. Ltd. for handling the import consignments of these companies. It appears that M/s. Motownn Exim Private Limited were very well

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aware with the activities of the importers. During visit of the address the said premises found locked by Enforcement Directorate. Summons were issued to M/s. Motownn Exim Private Limited, however none appeared for statement. Therefore, M/s. Motownn Exim Private Limited appeared to be concerned with the subject goods knowingly and intentionally. The act of commission and omission on the part of M/s. Motownn Exim Private Limited rendered the subject goods total quantity 49.3 MTs having declared value of Rs.2,92,77,41,080/- liable to confiscation under Section 111(f) and 111(m) of the Customs Act, 1962, thereby rendered themselves liable for penalty under Section 112(a), 112(b) and 117 of the Customs Act, 1962.

12.14. Role and culpability of M/s. KLI Freight Solutions Pvt. Ltd. Shipping agent.

M/s. KLI Freight Solutions Pvt. Ltd. acted as delivery agent for the subject consignments of M/s. Righttime Impex Pvt. Ltd., M/s. Astoriaa Exim Pvt. Ltd. and M/s. Trioasm India Pvt. Ltd. Statement of Smt. Gunjan Kashyap representative of the company was recorded on 08.08.2023, wherein she stated that they had handled the delivery related work for the import consignments of these companies on requested of a person named Shri Salim. M/s. KLI Freight Solutions Pvt. Also received their payment through the account of some other company M/s. Motownn. However, She could not provided the address of the person namely Mr. Salim. It appears that M/s. KLI Freight Solutions Pvt. Ltd have handled the subject import consignments without verifying the actual details of goods and genuineness of the importers and warehouse Units which rendered the total goods having **quantity 49.3 MT of declared value of Rs. 2,92,77,41,080/-** liable for confiscation under Section 111(f) and 111(m) of the Customs Act, 1962 and thereby rendered M/s. KLI Freight Solutions Pvt. Ltd. liable for penalty under Section 112 (a), 112(b) and 117 of the Customs Act, 1962.

12.15. Role and culpability of M/s. Aiyer Shipping Agency Pvt. Ltd., Gandhidham

Further, on going through the import documents, it was noticed that M/s. Aiyer Shipping Pvt. Ltd., Gandhidham was declared delivery agent of the import consignments of M/s. Astoriaa Exim Pvt. Ltd. Summons to M/s. Aiyer Shipping Pvt. Ltd., Gandhidham were issued by DRI during investigation, however the same returned undelivered with remark 'left'. Accordingly, necessary statement of M/s. Aiyer Shipping Pvt. Ltd. could not be recorded as they have not presented themselves for statement and also not provided relevant documents related subject case. It appears that M/s. Aiyer Shipping Pvt. Ltd. have handled the subject import consignments without verifying the actual details of goods and genuineness of the importers and warehouse Units. Such act of commission and omission on the part of M/s. Aiyer Shipping Pvt. Ltd. rendered the subject goods having quantity **49.3 MT** and declared Value of Rs. **2,92,77,41,080/-** liable for confiscation under section 111(f) and 111(m) of the Customs Act, 1962 and thereby rendered **M/s. Aiyer Shipping Agency Pvt. Ltd.,** liable to penalty under Section 112(a) and 112 (b) and 117 of Customs Act 1962

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13.1. Now therefore, M/s. Astoriaa Exim Private Limited (IEC No. AAXCA1166D), having address at 9/2, Flat No. 303, third Floor, East Patel Nagar, new Delhi, may be called upon to show cause in writing to the Additional Commissioner, Kandla Customs House, having his office situated at New Customs House, Kandla, within 30 days from the receipt of the Show Cause Notice as to why:-

- (i) Total quantity **27.2 MTs** of declared goods as Rose Essential Oil having declared value of Rs. **1,61,43,12,544/-** covered under total 11 Bills of Entry as mentioned above which appears in gross mis-declaration in respect of description and value thereof, should not be held liable for confiscation under Section 111(f) and 111(m) of the Customs Act, 1962.
- (ii) The declared value of Rs. **1,61,43,12,544/-** of 27.2 MTs of subject goods should not be rejected under Rule 12 of the Customs Valuation Rules 2007 and why the same should not be re-determined under Rule 9 of the said Rules as **Rs. 68,00,000/-** only.

13.2. Now therefore, M/s. Righttime Impex Private Limited (IEC No. AALCR5886R), having address at 805, 8th Floor, Pragati Tower, Rajendra Place, new Delhi, may be called upon to show cause in writing to the Additional Commissioner, Kandla Customs House, having his office situated at New Customs House, Kandla, within 30 days from the receipt of the Show Cause Notice as to why:-

- (i) Total quantity **19.7 MTs** of declared goods as Rose Essential Oil having declared value of **Rs. 1,17,19,05,720/-** covered under total 08 Bills of Entry as mentioned above which appears in gross mis-declaration in respect of description and value thereof, should not be held liable for confiscation under Section 111(f) and 111(m) of the Customs Act, 1962.
- (ii) The declared value of **Rs. 1,17,19,05,720/-** of 19.7 MTs of subject goods should not be rejected under Rule 12 of the Customs Valuation Rules 2007 and the same should not be re-determined under Rule 9 of the said Rules as **Rs. 49,25,000/-** only.

13.3. Now therefore, M/s. Trioasm India Private Limited (IEC No. AAGCT2441P), having address at 805/26, 8th Floor, Pragati Tower, Rajendra Place, New Delhi, may be called upon to show cause in writing to the Additional Commissioner, Kandla Customs House, having his office situated at New Customs House, Kandla, within 30 days from the receipt of the Show Cause Notice as to why:-

- (i) Total quantity **2.4 MTs** of declared goods as Rose Essential Oil having declared value of **Rs. 14,15,22,816/-** covered under total 01 Warehouse Bills of Entry No.1019451 dated 13.12.2022 as mentioned above which appears in gross mis-declaration in respect of description and value

thereof, should not be held liable for confiscation under Section 111(f) and 111(m) of the Customs Act, 1962.

- (ii) The declared value of **Rs. 14,15,22,816/-** of 2.4 MTs of subject goods should not be rejected under Rule 12 of the Customs Valuation Rules 2007 and the same should not be re-determined under Rule 9 of the said Rules as **Rs 6,00,000/-** only.

13.4. Now therefore, the following persons/companies/firms/concerns as appearing in Column 2 of the following Table, may be individually and separately be called upon to show cause in writing to the Additional Commissioner, Kandla Customs House, New Customs House, Kandla, within 30 days from the receipt of the Show Cause Notice as to why, the Penalty should not be imposed on each of them individually under below mentioned penal provisions, separately, of the Customs Act, 1962 (as appearing at Column 3 to 6 of the Table):-

Table

S. No.	Name	Penal provisions under Customs Act, 1962			
		(3)	(4)	(5)	(6)
1	M/s. Silvershine Warehouse Pvt. Ltd.,	112(a)	112(b)	114AA	117
2	M/s. Astoriaa Exim Pvt. Ltd.,	112(a)	112(b)	114AA	117
3	M/s. Right time Impex Pvt. Ltd.,	112(a)	112(b)	114AA	117
4	M/s. Trioasm India Pvt. Ltd.,	112(a)	112(b)	114AA	117
5	Shri Tarun Borah, Director of M/s Silvershine Warehouse pvt. Ltd.	112(a)	112(b)	114AA	117
6	Shri Saim James, Director of M/s Silvershine Warehouse pvt. Ltd.	112(a)	112(b)	114AA	117
7	Shri Arvind Kumar Directors in the company M/s. Righttime Impex Pvt. Ltd.,	112(a)	112(b)	114AA	117
8	Shri Ashok Kumar, Directors in the company M/s. Righttime Impex Pvt. Ltd.,	112(a)	112(b)	114AA	117
9	Shri Jitender, Directors in M/s. Trioasm India Pvt. Ltd.	112(a)	112(b)	114AA	117

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10	Shri Abhishek Malla Directors in M/s. Trioasm India Pvt. Ltd.	112(a)	112(b)	114AA	117
11	Shri Raghunath Jadhav Director in M/s. Trioasm India Pvt Ltd.	112(a)	112(b)	...	117
12	Shri Sandeep Deshmukh Director in M/s. Trioasm India Pvt Ltd.	112(a)	112(b)	117
13	Shri Arun Kumar Director of M/s. Trioasm India Pvt. Ltd.	112(a)	112(b)	...	117
14	Shri Raj Kumar Director of M/s. Trioasm India Pvt. Ltd.	112(a)	112(b)	...	117
15	Shri VI RAMO Director of M/s. Trioasm India Pvt. Ltd.	112(a)	112(b)	...	117
16	Shri Ganesh Singh, Director of M/s. Trioasm India Pvt. Ltd.	112(a)	112(b)	...	117
17	Shri Mukesh Gupta, Additional Director in M/s. Trioasm India Private Limited	112(a)	112(b)	...	117
18	Shri Kailash Babu, Additional Director in M/s. Trioasm India Private Limited	112(a)	112(b)	...	117
19	Shri Radheshyam, Additional Director in M/s. Trioasm India Private Limited	112(a)	112(b)	...	117
20	Ms. Sonia Rani Additional Director in M/s. Trioasm India Private Limited	112(a)	112(b)	...	117
21	Shri Gaurav Tandon, Chartered Accountant, Noida, Utter Pradesh	112(a)	112(b)	...	117
22	Shri Ganesh Naidu and authorized person of M/s. Trioasm India Private Limited and M/s. Silvershine Warehouse Pvt. Ltd.	112(a)	112(b)	...	117
23	Shri Vikash Sharma of M/s. Trioasm India Private Limited and M/s. Silvershine Warehouse Pvt. Ltd.	112(a)	112(b)	...	117

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24	M/s. Motownn Exim Private Limited	112(a)	112(b)	...	117
25	M/s. KLI Freight Solutions Pvt. Ltd. Shipping agent.	112(a)	112(b)	...	117
26	M/s. Aiyer Shipping Agency Pvt. Ltd., Gandhidham	112(a)	112(b)	...	117

(DEV PRAKASH BAMNAVAT)
Additional Commissioner
Customs Kandla

F.NO. GEN/ADJ/ADC/2283/2023/Adjn-O/o-Commr-Cus-Kandla

To (noticee): -

1. M/s. Silvershine Warehouse Private Limited (GST No. 24ABHCSS8411N1ZZ), Shed No. 210/A, Area of CPWD, Phase-1, Sector-1, Kandla Special Economic Zone, Gandhidham, Kutch, Gujarat-370230.
2. M/s. Astoriaa Exim Private Limited (IEC No. AAXCA1166D), having address at 9/2, Flat No. 303, third Floor, East Patel Nagar, New Delhi.
3. M/s. Righttime Impex Private Limited (IEC No. AALCR5886R), having address at 805, 8th Floor, Pragati Tower, Rajendra Place, New Delhi.
4. M/s. Trioasm India Private Limited (IEC No. AAGCT2441P), having address at 805/26, 8th Floor, Pragati Tower, Rajendra Place, New Delhi.
5. Shri Tarun Borah, Director of M/s Silvershine Warehouse pvt. Ltd.
6. Shri Saim James, Director of M/s Silvershine Warehouse pvt. Ltd.
7. Shri Arvind Kumar Directors in the company M/s. Righttime Impex Pvt. Ltd.
8. Shri Ashok Kumar, Directors in the company M/s. Righttime Impex Pvt. Ltd.
9. Shri Jitender, Directors in M/s. Trioasm India Pvt. Ltd.
10. Shri Abhishek Malla Directors in M/s. Trioasm India Pvt. Ltd.
11. Shri Raghunath Jadhav Director in M/s. Trioasm India Pvt Ltd.
12. Shri Sandeep Deshmukh Director in M/s. Trioasm India Pvt Ltd.
13. Shri Arun Kumar Director of M/s. Trioasm India Pvt. Ltd.
14. Shri Raj Kumar Director of M/s. Trioasm India Pvt. Ltd.
15. Shri VI RAMO Director of M/s. Trioasm India Pvt. Ltd.
16. Shri Ganesh Singh, Director of M/s. Trioasm India Pvt. Ltd.
17. Shri Mukesh Gupta, Additional Director in M/s. Trioasm India Private Limited
18. Shri Kailash Babu, Additional Director in M/s. Trioasm India Private Limited.

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19. Shri Radheshyam, Additional Director in M/s. Trioasm India Private Limited
20. Ms. Sonia Rani Additional Director in M/s. Trioasm India Private Limited
21. Shri Gaurav Tandon, Chartered Accountant, Noida, Uttar Pradesh.
22. Shri Ganesh Naidu and authorized person of M/s. Trioasm India Private Limited and M/s. Silvershine Warehouse Pvt. Ltd.
23. Shri Vikash Sharma of M/s. Trioasm India Private Limited and M/s. Silvershine Warehouse Pvt. Ltd.
24. M/s. Motownn Exim Private Limited.
25. M/s. KLI Freight Solutions Pvt. Ltd. Shipping agent.
26. M/s. Aiyer Shipping Agency Pvt. Ltd., Gandhidham.