कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
PHONE:02838-271426/271423 FAX:02838-271425
Email: adj-mundra@gov.in

File. No.: GEN/ADJ/COMM/499/2026-Adjn-O/o Pr Commr-Cus-Mundra
Show Cause Notice No.: 43/2026-27/COMM/N.S./Adjn/MCH DATE: 09.09.2026

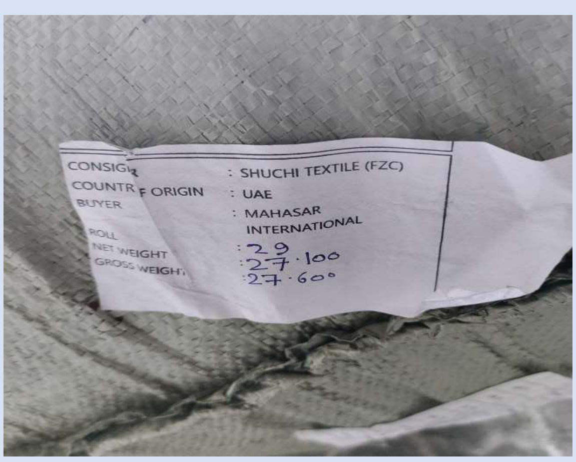
CORRIGENDUM CUM ADDENDUM TO SCN NO. 43/2026-27/COMM/N.S./Adjn/MCH dated 07.09.2026

1. **Para 6** of the SCN No. 43/2026-27/COMM/N.S./Adjn/MCH dated 07.09.2026 may be read as : -

" **6.** The DRI team proceeded to M/s Fast Track CFS Pvt. Ltd., Plot No. 3, Block-C, Sector-11, Adani Port, Mundra, Kutch, Gujarat, for examination of five containers imported under BE Nos. 4401431, 4401434, 4401438, 4401439 (all dated 09.09.2025) and 4427006 (dated 10.09.2025). The proceedings were recorded in the Panchnama dated 12/13.09.2025 (RUD-2). The proceedings conducted in presence of Customs Broker representative, CFS representative and two panchas. The Customs Broker's representative Sh. Jignesh Sinh Jadeja, furnished the requisite import documents for the five Bills of Entry. The goods were examined one by one as per details given below: -

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
1.	4401438 Dt 09.09.2025	BWLU5211603	Pile Fabrics of Man-made Fibre, Knitted/Crocheted	M/s Shuchi Textile (FZC)

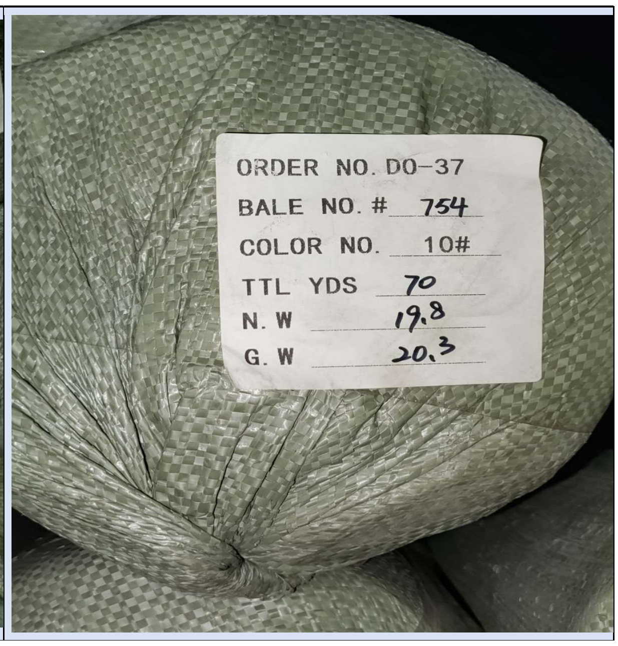
The goods were found packed in green colored gunny bags with two types of white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below: -



On one white label details such as Order No: 2025107, Col No: C8 Maroon, Roll No:, Lot No: 250602002, Net Weight, Gross Weight and Qty was mentioned. On another white label details such as Consignor: Shuchi Textile FZC, COO: UAE, Buyer: Mahasar International, Roll No, Net Weight and Gross Weight were mentioned. On removing the outer packaging, rolls of fabric of various colours in transparent plastic wrapping were found. On visual inspection, the goods appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of 'Dyeing/Printing and Fusion' as declared in the Annexure-3A submitted under the India-UAE CEPA.

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
2.	4401431 Dated 09.09.2025	BWLU5207882	Woven Fabrics of Synthetic Filament Yarn, Dyed, N.E.S	M/s Shuchi Textile (FZC)

The goods were found packed in green colored gunny bags with two types of white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below: -



On white label details such as Order No: DO-37, Bale No, Color No, Total Yards, Net Weight and Qty was mentioned. On removing the outer packaging, rolls of fabric of various colours in transparent plastic wrapping were found. On visual inspection, the goods appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of 'Dyeing/Printing and Fusion' as declared in the Annexure-3A submitted under the India-UAE CEPA.

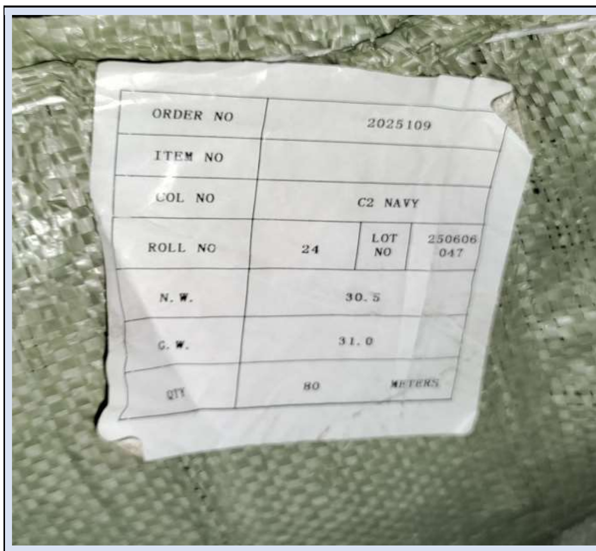
S.No	B.E No	Container No.	Goods Description	Foreign Supplier
3.	4401434 Dated 09.09.2025	HPCU4910853	Woven Fabrics containing 85% or more by weight of Synthetic Filaments, Dyed, N.E.S – Dyed Fabrics	M/s Modern Fabric Solution

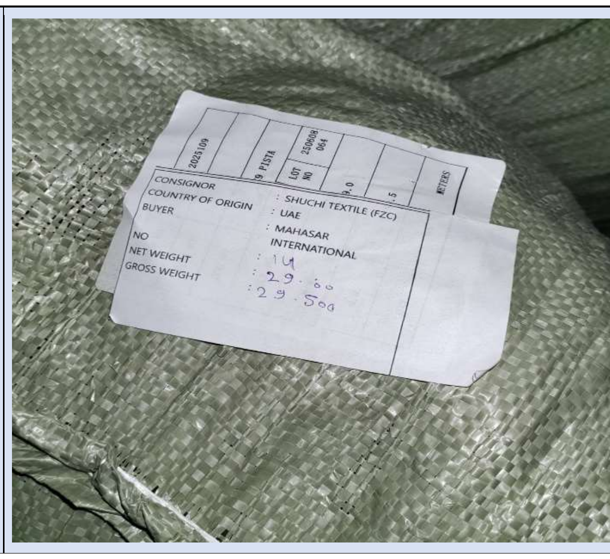
The goods were found packed in transparent plastic packaging with white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below:

On one white label details such as Order No: DO-32, Color Name, Roll No:, Mtr and Lot No:1 was mentioned. On removing the packaging, rolls of fabric of various colours were found. On visual inspection, the goods in appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of ‘Dyeing/Printing and Fusion’ as declared in the Annexure-3A submitted under the India-UAE CEPA.

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
4.	4401439 Dated 09.09.2025	TCKU9019688	Pile Fabrics of man-made fibre (excluding long and looped pile fabrics) knitted or crocheted	M/s Shuchi Textile (FZC)

The goods were found packed in green colored gunny bags with white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below: -





On one white label details such as Order No: 2025109, Col No : C2 Navy, Roll No:, Lot No: 250606047, Net Weight, Gross Weight and Qty was mentioned. On another white label details such as Consignor: Shuchi Textile FZC, COO: UAE, Buyer: Mahasar International, Roll No, Net Weight and Gross Weight were mentioned. On removing the outer packaging, rolls of fabric of various colours in transparent plastic wrapping were found. On visual inspection, the goods appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of ‘Dyeing/Printing and Fusion’ as declared in the Annexure-3A submitted under the India-UAE CEPA.

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
5.	4427006 Dated 10.09.2025	TGHU7280596	Woven Fabrics containing 85% or more by weight of Synthetic Filaments, Dyed, N.E.S – Dyed Fabrics	M/s Shukran Textiles (FZC)

The goods were found packed in transparent plastic packaging with white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below:

On white label details such as Order No: DO-25, Color Name, Roll No., Mtr, Lot No. was mentioned. On removing the packaging, rolls of fabric of various colours were found. On visual inspection, the goods in appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of 'Dyeing/Printing and Fusion' as declared in the Annexure-3A submitted under the India-UAE CEPA. "

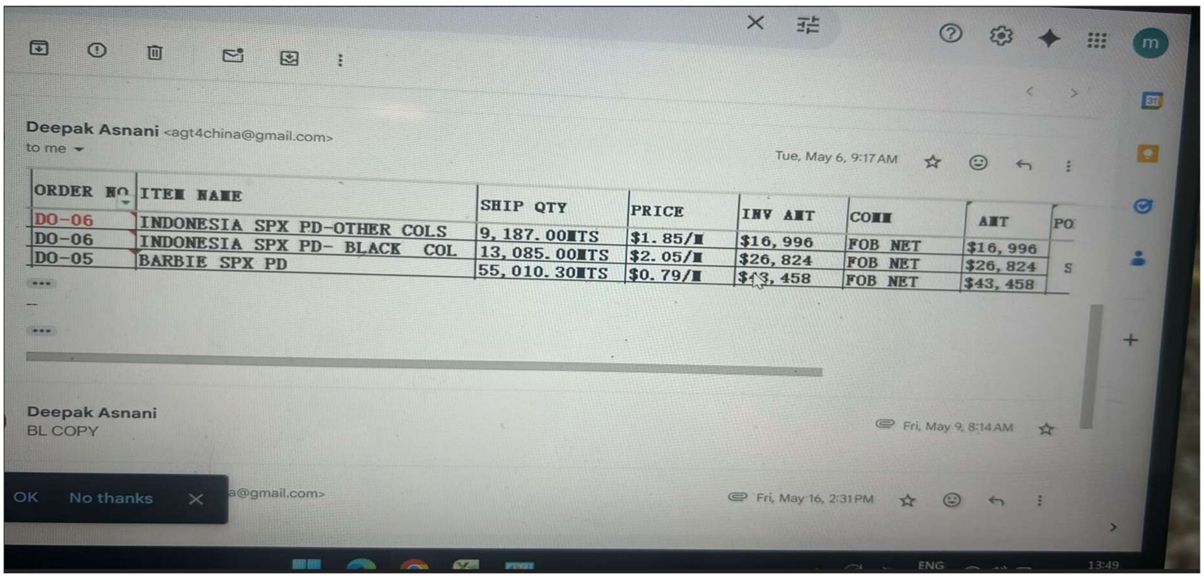
2. In **para 39.2** of the SCN No. 43/2026-27/COMM/N.S./Adjn/MCH dated 07.09.2026 the following images are inserted after the sentences mentioned below: -

Further corroborating this, the file "OMJI GROUP.xlsx," forwarded by Sh. Jitesh Sajnani to Sh. Anil Aggarwal on 01.08.2025 at 09:22:14 UTC, is a consolidated ledger that directly maps invoice numbers issued by M/s Modern Fabrics Solutions (FZE) to the corresponding Chinese "DO" number, recording, for each entry, the identical purchase cost (in USD, sourced from China) carried through as the basis for the invoice, together with sale value and stock-location tags ("IND"/"DXB") indicating whether the lot had already been sold into India or remained in Dubai stock.

S NO.	INVOICE NO.	NO. OF ROLLS	DO NO.	P USD	P INR	S INR	STOCK USD	STOCK INR				
1				61000	5490000	7068000						
2				61000	5490000	7095000						
3				45000	4050000	4500000						
4				45000	4050000	4500000						
5				61000	5490000	7100000						
6	MFS 01		DO 12	61037	5493330	6383000						
7	MFS 02	2002	LP	50750	4567488	5800000						
8	MFS 03	1157 BRB OM	OM		0							
9	MFS 04	OMJI	OM		0							
10	MFS 05		DO 5 &6	88755	7987950	9472000						
11	MFS 06		DO 13	60718	5464620	6047000						
12	MFS 07		DO 14	61135	5502150	6231000						
13	MFS 08		DO 15	60669	5460210	6114000				EXPENSE		
TILL DATE				656064	59045748	70310000				7700000	11264252	3564252
14	MFS 09		DO 16	61626	5546340		61626	5546340	IND			
15	MFS 10		DO 9	58994	5309460		58994	5309460	IND			
16	MFS 11		DO 7&8	84598	7613820		84598	7613820	IND			
17	MFS 12		DO 17	60884	5479560		60884	5479560	IND			
18			DO 19	98070	8826300		98070	8826300	DXB			
19		1702	SUPER F	98519	8866710		98519	8866710	DXB			
20			DO 29	59762	5378580		59762	5378580	DXB			
21			DO 28	59096	5318640		59096	5318640	DXB			
22			DO 22	64149	5773410		64149	5773410	DXB			
				1957825.728	176204315.5	140620000	645698	58112820	0			

3. In **para 39.3** of the SCN No. 43/2026-27/COMM/N.S./Adjn/MCH dated 07.09.2026 the following images are inserted after the sentences mentioned below: -

The email at Sl. No. 1 above, forwarded by Sh. Omprakash Runthala directly to Sh. Anil Aggarwal, is a purchase communication from a China-based agent ("agt4china@gmail.com") confirming FOB orders for DO-05 and DO-06 in specific colours and quantities. The image is pasted below:-



Deepak Asnani <agt4china@gmail.com>
to me
Tue, May 6, 9:17 AM

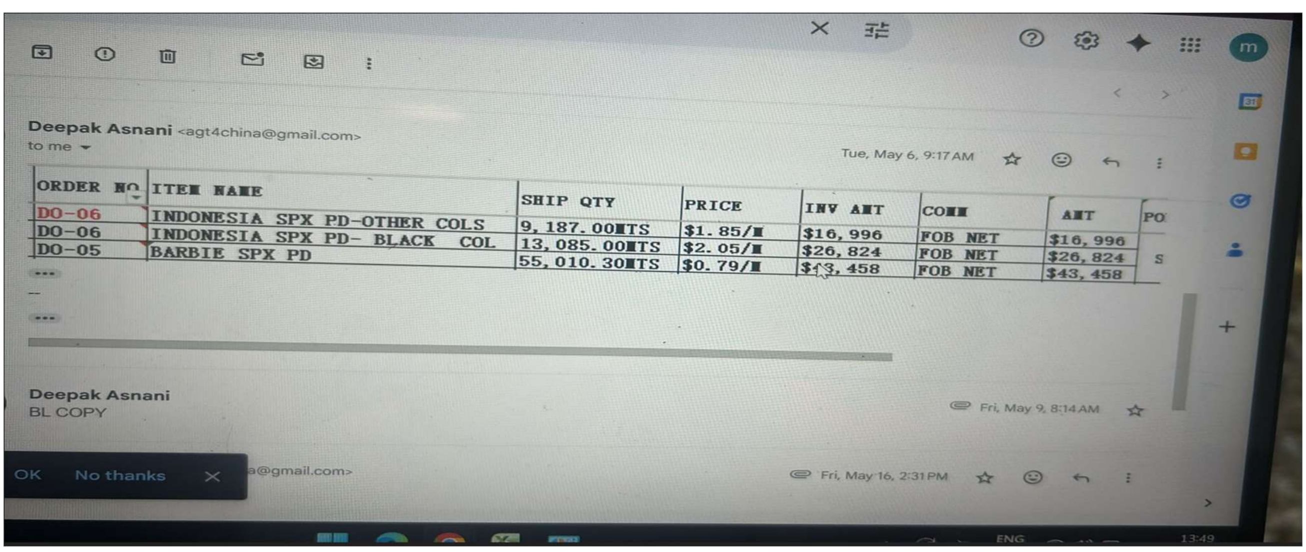
ORDER NO	ITEM NAME	SHIP QTY	PRICE	INV AMT	COMM	AMT	PO
DO-06	INDONESIA SPX PD-OTHER COLS	9, 187. 00■TS	$1. 85/■	$16, 996	FOB NET	$16, 996	
DO-06	INDONESIA SPX PD- BLACK COL	13, 085. 00■TS	$2. 05/■	$26, 824	FOB NET	$26, 824	S
DO-05	BARBIE SPX PD	55, 010. 30■TS	$0. 79/■	$43, 458	FOB NET	$43, 458	

Deepak Asnani
BL COPY
Fri, May 9, 8:14 AM

OK No thanks
a@gmail.com>
Fri, May 16, 2:31 PM

4. In **para 40.2** of the SCN No. 43/2026-27/COMM/N.S./Adjn/MCH dated 07.09.2026 the following images are inserted after the sentences mentioned below :

The recovered WhatsApp material also contains an image of an email received from Shri Deepak Asnani and forwarded by Shri Omprakash Runthala to Shri Anil Aggarwal. The image refers to the Chinese source records relating to the goods and forms part of the electronic evidence relied upon in establishing the transaction chain.



Deepak Asnani <agt4china@gmail.com>
to me
Tue, May 6, 9:17 AM

ORDER NO	ITEM NAME	SHIP QTY	PRICE	INV AMT	COMM	AMT	PO
DO-06	INDONESIA SPX PD-OTHER COLS	9, 187. 00■TS	$1. 85/■	$16, 996	FOB NET	$16, 996	
DO-06	INDONESIA SPX PD- BLACK COL	13, 085. 00■TS	$2. 05/■	$26, 824	FOB NET	$26, 824	S
DO-05	BARBIE SPX PD	55, 010. 30■TS	$0. 79/■	$43, 458	FOB NET	$43, 458	

Deepak Asnani
BL COPY
Fri, May 9, 8:14 AM

OK No thanks
a@gmail.com>
Fri, May 16, 2:31 PM

5. In **para 40.3** of the SCN No. 43/2026-27/COMM/N.S./Adjn/MCH dated 07.09.2026 the following images are inserted after the sentences mentioned below: -

Forensic examination of the recovered mobile phones and electronic data resulted in the recovery of invoices, packing lists and a Bill of Lading issued in respect of goods supplied by Chinese entities. The relevant images are reproduced below.

SHAOXING MAIXIN IMPORT AND EXPORT CO.,LTD.

NO. A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN VEST ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE

PACKING LIST

SOLD TO: Modern Fabrics Solution FZE
400 M2 Warehouse Q3-078
Sharjah - UAE
Contact No
Landline no. :- +97165309808
Mobile no. :- +971507858759
Email adress:- Modernfabricssolution@gmail.com
VAT no. :- 104331086900003
Liscense no. :- 24428

INVOICE NO.: DO-03

INVOICE DATE.: JAN.10.2024

FROM: NINGBO,CHINA **TO:** SHARJAH,INDIA

Marks & Nos.	Description	Package	G.V	N.V	Meas
DO-03	FABRIC	1,380ROLLS	26,900.0KGS	26634.2	68.0CBM
TOTAL:		**1380ROLLS**	**26,900.0KGS**	**26,634.2KGS**	**68.0CBM**

绍兴麦信进出口有限公司
Shaoxing Maixin Import and Export Co., Ltd

SHAOXING MAIXIN IMPORT AND EXPORT CO.,LTD.

NO. A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN VEST ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE

PACKING LIST

SOLD TO: Modern Fabrics Solution FZE
400 M2 Warehouse Q3-078
Sharjah - UAE
Contact No
Landline no. :- +97165309808
Mobile no. :- +971507858759
Email adress:- Modernfabricssolution@gmail.com
VAT no. :- 104331086900003
Liscense no. :- 24428

INVOICE NO.: DO-01

INVOICE DATE.: DEC.20.2024

FROM: NINGBO,CHINA **TO:** SHARJAH,INDIA

Marks & Nos.	Description	Package	G.V	N.V	Meas
DO-01	FABRIC	1397ROLLS	27,200.0KGS	26634.2	68.0CBM
TOTAL:		**1397ROLLS**	**27,200.0KGS**	**26,634.2KGS**	**68.0CBM**

绍兴麦信进出口有限公司
Shaoxing Maixin Import and Export Co., Ltd

中远海运集装箱运输有限公司
COSCO SHIPPING LINES CO., LTD.

ORIGINAL

PAGE: 1 OF 2

Tel: +86 21 3512 4888
E-Business: elines.coscoshipping.com
PORT TO PORT OR COMBINED TRANSPORT BILL OF LADING

1. Shipper Insert Name Address and Phone/Fax
SHAOXING MAIXIN IMPORT AND EXPORT CO.,LTD
NO. A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN WEST*

Booking No. 6406278340
Bill of Lading No. COSU6406278340
Export References

2. Consignee Insert Name Address and Phone/Fax
MODERN FABRICS SOLUTION FZE
400 M2 WAREHOUSE Q3-078
SHARJAH - UAE
CONTACT NO
LANDLINE NO. :- +97165309808**

Forwarding Agent and References
FMC/CHB No.

Point and Country of Origin

3. Notify Party Insert Name Address and Phone/Fax (It is agreed that no responsibility shall attach to the Carrier or his agents for failure to notify)
KRISHNA GARMENTS
OFFICE ADDRESS- GROUND FLOOR, HOUSE NO 29, ROAD NO 6, HOTEL THE NILSA, MAHIPALPUR, NEW DELHI,***

Also Notify Party-routing & Instructions

4. Combined Transport * Pre-Carriage by
5. Combined Transport * Place of Receipt: NINGBO, CHINA
6. Ocean Vessel Voy. No.: EVER LADEN 0784W
7. Port of Loading: NINGBO, CHINA
Service Contract No.
Doc. Form No. 2
8. Port of Discharge: SHARJAH
9. Combined Transport * Place of Delivery: SHARJAH
Type of Movement: FCL / FCL CY-CY

Marks & Nos. Container / Seal No.	No. of Container or Packages	Description of Goods (If Dangerous Goods, See Clause 21)	Gross Weight	Measurement
DO-02		FABRIC HS CODE: 54075200 *ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE **MOBILE NO. :- +971507858759 EMAIL ADRESS:- MODERNFABRICSSOLUTION@GMAIL.COM VAT NO. :- 104331086900003 LISCENSE NO. :- 24428 ***10037 GST NO. - 07ATLPG2590F42L IEC CODE: ATLPG2590F E-MAIL ID: KRISHNAGARMENTS2022@GMAIL.COM PAN NO: ATLPG2590F ** TO BE CONTINUED ON ATTACHED LIST **		

Declared Cargo Value US$
Description of Contents for Shipper's Use Only (Not part of This B/L Contract)
10. Total Number of Containers and/or Packages (in words) Subject to Clause 8 Limitation of Liability: SAY ONE CONTAINER TOTAL

11. Freight & Charges	Revenue Tons	Rate	Per	Amount	Prepaid	Collect	Freight & Charges Payable at / by
SURRENDER							

The carrier has issued 3 original Bills of Lading.

Date Laden on Board: 11 JAN 2025
Signed by:
宁波中远海运集装箱运输有限公司
COSCO SHIPPING LINES (NINGBO) CO.,LTD.
AS AGENT

9805 Date of Issue 11 JAN 2025 Place of Issue NINGBO
Signed for the Carrier, COSCO SHIPPING LINES CO.,LTD.

Digitally signed by
Nitin Saini
Date: 09-09-2026
18:12:43

(Nitin Saini)
Commissioner of Customs,
Customs House, Mundra.

To,

1. M/s Mahasar International, a proprietorship concern of Sh. Mitesh Aggarwal, (IEC: CHYPA7103H), 325/84/1, Jheel Khurenja, Gandhi Nagar, Delhi–110031,

2. Shri Mitesh Aggarwal proprietor of M/s Mahasar International, B-2/606, Milan Vihar Apartments, I.P. Extension, New Delhi – 110092

3. Shri Anil Aggarwal S/o Sh. Govind Aggarwal, B-2/606, Milan Vihar Apartments, I.P. Extension, New Delhi – 110092

4. Shri Omprakash Runthala, Mob No. 9289246853 through CHA, Sh Krushnarajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

5. Shri Sh. Jitesh Murlidhar Sajnani, authorized signatory M/s Modern Fabrics Solution (FZE) through CHA, Sh Krushnarajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

6. Shri Arjun Gaurav alias Gaurav Rajput, UK Mobile No. +44-7884661165 through CHA, Sh Krushnarajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

7. Shri Krushnarajsinh Jadeja, Director of M/s Maa Marine Services Pvt Ltd , 101,Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

Copy Submitted to: -

1. The Additional Director General, DRI, Delhi Zonal Unit, B-3&4, 6th Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-1100033.

2. The Deputy Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in departmental official website.

3.. Notice Board

कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
PHONE:02838-271426/271423 FAX:02838-271425
Email: adj-mundra@gov.in

File. No.: GEN/ADJ/COMM/ 499 /2026-Adjn-O/o Pr Commr-Cus-Mundra
Show Cause Notice No.: 43/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

[Issued under Section 28(4) read with 124 of the Customs Act, 1962]

PARA 1: BACKGROUND AND INTELLIGENCE

1. The Directorate of Revenue Intelligence, Delhi Zonal Unit (hereinafter referred to as “DRI DZU” or “the Directorate”) developed an intelligence that M/s Mahasar International (hereinafter referred to as “the importer firm”), a proprietorship firm having its registered address at 325/84/1, Jheel Khurenja, Gandhi Nagar, Delhi–110031 (IEC: CHYPA7103H), was fraudulently availing preferential customs duty benefit under the India-UAE Comprehensive Economic Partnership Agreement (CEPA) on imports of synthetic polyester woven fabrics and pile/knitted fabrics from entities located in the SAIF Zone, Sharjah, United Arab Emirates.

The intelligence indicated that the aforesaid fabrics were not genuinely originating in or manufactured in the UAE so as to qualify for preferential treatment under CEPA; rather, they were pre-dyed polyester woven fabrics manufactured in China and merely transhipped through the UAE without undergoing any qualifying manufacturing process sufficient to meet the applicable Product Specific Rules (PSR). It was further indicated that the Certificates of Origin (COOs) were issued by exporting country authorities upon submission of fabricated/false invoices and Annexure-3A (Regional Value Content statements) prepared with the intent to fraudulently avail duty exemption by the importer firms.

PARA 2: INDIA-UAE CEPA — LEGAL FRAMEWORK AND APPLICABLE RULES OF ORIGIN

2. The Government of India and the Government of the United Arab Emirates entered into a Comprehensive Economic Partnership Agreement (hereinafter referred to as “CEPA” or “India-UAE CEPA”), which entered into force with effect from 01.05.2022. The CEPA provides for preferential tariff treatment, including nil or reduced rates of Basic Customs Duty (BCD), on goods originating in the UAE upon importation into India, subject to the goods satisfying the applicable Rules of Origin and other conditions prescribed thereunder.

2.1 The preferential tariff treatment for goods originating in the UAE was given effect in Indian customs law through Customs Notification No. 22/2022-Customs dated 30.04.2022 (hereinafter referred to as “CEPA Notification”), issued by the Central Government in exercise of powers conferred under Section 25(1) of the Customs Act, 1962. The CEPA Notification grants exemption from BCD (either fully or partially, depending on the product) on eligible goods imported from the UAE. The rate of BCD applicable to woven polyester fabrics (CTH 5407) under the standard Customs Tariff is 20% ad valorem, or Tariff value per kg/Sq.Mtr (whichever is higher) whereas under CEPA the applicable rate is NIL, subject to satisfying the conditions of origin.

2.2 The Rules of Origin for the purposes of India-UAE CEPA are governed by the "Agreement on Rules of Origin" forming an integral part of the CEPA. For goods to qualify as "originating goods" from UAE for the purpose of the CEPA Notification, they must satisfy one of the following criteria:

(a) **Wholly Obtained Criterion:** The goods must be wholly obtained or produced entirely in the UAE, with no material from outside the UAE; or

(b) **Product-Specific Rules (PSR)**: Where goods are manufactured or processed in the UAE using non-UAE originating materials, the manufacturing or processing must result in (i) a specified change in tariff classification of the non-originating inputs, and/or (ii) satisfaction of a minimum Regional Value Content (RVC) threshold, as set out in the Product Specific Rules Annex to the CEPA (hereinafter referred to as "PSR Annex").

2.3 Product Specific Rules (PSR) applicable to the goods imported by M/s Mahasar International:

2.3.1 Chapter 54 goods — Woven fabrics of synthetic filament yarn (CTH 5407): The goods declared in most of the impugned Bills of Entry are woven fabrics of polyester filament yarn classified under CTH 5407 72 (dyed fabrics of polyester filament yarn). The PSR for goods under Chapter 54 of the India-UAE CEPA requires:

CTSH + RVC (40%) — i.e., a Change in Tariff Sub-Heading (CTSH) at the six-digit level combined with a minimum Regional Value Content of 40% of the FOB value of the exported good.

For the PSR to be satisfied in respect of the claimed conversion from **CTH 5407.71 (grey, undyed polyester woven fabric)** [non-originating input purportedly sourced from China] to **CTH 5407.72 (dyed polyester woven fabric)** [finished goods exported from UAE to India], two conditions must be fulfilled cumulatively: (i) the six-digit CTH must change from CTH 5407.71 to 5407.72 ; and (ii) the RVC must be not less than 40% of FOB value of the good as exported.

However, as elaborated in subsequent Parts of this notice, investigation has revealed that

1. the fabrics entering UAE from China were already fully dyed (CTH 5407.72), not grey (CTH 5407.71) — i.e., there was no CTSH change whatsoever at the six digit level as per the requirement of PSR;
2. the Grando sublimation printer claimed to be deployed by the UAE entities, even if it were operated, could only produce **printed** fabric (CTH 5407.74) — not dyed fabric (CTH 5407.72) — making the claimed process and claimed output inherently inconsistent; and
3. the RVC calculations in the Annexure-3A submitted by the exporters appear to be fabricated and bears no relationship to any actual value addition.

2.3.2 Chapter 60 goods — Pile fabrics and terry fabrics (CTH 6001): Some of the impugned Bills of Entry declare pile knitted fabrics classified under **CTH 6001**. The PSR applicable to Chapter 60 goods under India-UAE CEPA requires:

CTH + RVC (40%) — i.e., a Change in Tariff Heading (CTH) at the four-digit level combined with a minimum Regional Value Content of 40% of the FOB value of the exported good.

In respect of the pile fabrics, investigation has revealed that the goods were manufactured in China and were directly transhipped to India via UAE without any qualifying manufacturing process in the UAE.

2.4 CAROTAR, 2020 and Section 28DA — duties of the importer: The Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 ("CAROTAR, 2020"), notified vide Notification No. 81/2020-Customs (N.T.) dated 21.08.2020, apply when an importer claims a preferential rate under a trade agreement. The provisions relevant to this case are stated below in simple terms:

i. **Section 28DA(1) of the Customs Act, 1962:** An importer claiming a preferential rate must make a declaration that the goods qualify as originating goods, possess sufficient origin-related information, furnish that information when asked, and exercise reasonable care about the truth and accuracy of the information.
ii. **Rule 4 of CAROTAR, 2020 — origin information to be possessed:** The importer must possess the minimum origin-related information prescribed in Form I and must submit Form I to the proper officer when required. The importer must keep supporting records for the prescribed period.
iii. **Rule 5 — requisition of information:** Where the proper officer has reasons to believe that the origin criteria have not been met, the officer may ask the importer for information and supporting documents. The importer must answer within the prescribed time and must show how the goods satisfy the applicable Product Specific Rule.
iv. **Rule 6 — verification request:** If the information given by the importer is insufficient, or if doubts remain, Customs may seek verification from the issuing authority or the competent authority of the exporting country.
v. **Rule 7 — identical goods:** Where the origin criterion is found not to have been met for verified goods, the proper officer may reject preferential treatment for identical goods imported from the same producer or exporter, subject to the procedure in the rule.

PARA 3: PROFILE OF THE IMPORTER AND HISTORY OF IMPORTS UNDER THE INDIA-UAE CEPA

3. M/s Mahasar International (hereinafter referred to as "the importer" or "the importer firm") is a proprietorship concern bearing GSTIN - 07CHYPA7103H3Z7 and IEC - CHYPA7103H, having its principal place of business at 325/84/1, Jheel Khurenja, Gandhi Nagar, Delhi-110031. The firm is engaged in the import and trading of synthetic woven and knitted fabrics. Sh. Mitesh Aggarwal is its proprietor. However, the investigation revealed that the import activities of the firm were mainly controlled and managed by his father, Sh. Anil Aggarwal, who dealt with the overseas suppliers, placed orders, arranged payments, coordinated the import documents and gave instructions for Customs clearance.

3.1 History and pattern of imports

Scrutiny of the import records revealed that M/s Mahasar International commenced importing synthetic fabrics from the UAE in March 2025. The goods were mainly imported from M/s Modern Fabrics Solution (FZE), SAIF Zone, Sharjah, UAE. One of the consignments was imported from M/s Shuchi Textile (FZC), UAE.

Before the examination of the consignments involved in the present case, 20 Bill of Entry records relating to the importer were identified. Out of these, 19 Bills of Entry related to goods supplied by M/s Modern Fabrics Solution (FZE), and one Bill of Entry related to goods supplied by M/s Shuchi Textile (FZC).

The port-wise distribution of these 20 Bill of Entry records was as follows:

(a) Eight Bills of Entry at Nhava Sheva (INNSA1);

(b) Five Bills of Entry at Mundra Port (INMUN1); and

(c) Seven Bill of Entry records at Mundra SEZ (INAJM6).

3.2 Nature of the earlier Z-type and T-type Bills of Entry

The seven Bill of Entry records filed at Mundra SEZ consisted of four Z-type Bills of Entry and three corresponding T-type Bills of Entry.

A Z-type Bill of Entry was filed for bringing the imported goods into the SEZ. When the same goods were subsequently cleared from the SEZ into the Domestic Tariff Area, the importer filed a T-type Bill of Entry. Therefore, a Z-type Bill of Entry and its corresponding T-type Bill of Entry did not represent two separate physical consignments. They represented two stages relating to the same goods: first, entry of the goods into the SEZ, and second, their clearance from the SEZ into the DTA.

Out of the four earlier Z-type Bills of Entry, the importer cleared the goods covered by three Z-type Bills of Entry into the DTA by filing three corresponding T-type Bills of Entry. The goods covered by the fourth Z-type Bill of Entry remained in the SEZ at that stage and had not yet been cleared into the DTA.

Accordingly, the earlier 20 Bill of Entry records consisted of:

(a) 13 Home Consumption Bills of Entry;

(b) 04 Z-type Bills of Entry; and

(c) 03 T-type Bills of Entry filed against three of the four Z-type Bills of Entry.

Therefore, the earlier records represented 17 physical consignments. Out of these, duty-bearing clearance had been completed in respect of 16 consignments, comprising 13 Home Consumption clearances and 03 SEZ-to-DTA clearances made through T-type Bills of Entry. The remaining one consignment was still lying in the SEZ under its Z-type Bill of Entry.

3.3 Bills of Entry relating to the goods examined in the present case

Subsequently, in September 2025, the importer filed eight further Bill of Entry records at Mundra SEZ. These consisted of:

(a) seven Z-type Bills of Entry filed for bringing seven additional physical consignments into the SEZ; and

(b) one T-type Bill of Entry filed for the DTA clearance of the goods earlier brought into the SEZ under the fourth pending Z-type Bill of Entry referred to in paragraph 3.2 above.

Thus, the goods taken up for examination consisted of eight physical consignments:

(a) seven new consignments covered by the seven Z-type Bills of Entry; and

(b) one earlier consignment covered by Z-type Bill of Entry No. 4329821 dated 05.09.2025, against which T-type Bill of Entry No. 4398448 dated 09.09.2025 had subsequently been filed.

The said eight physical consignments were examined by the officers during the investigation and were subsequently seized under the provisions of the Customs Act, 1962.

The position concerning the Bills of Entry and the corresponding physical consignments may be understood from the following summary:

TABLE I-A: SUMMARY OF BILL OF ENTRY RECORDS AND PHYSICAL CONSIGNMENTS

Category	**Number of BE records**	**Physical consignments represented**	**Position regarding duty/clearance**
Earlier Home	13	13	Goods cleared for home

Consumption Bills of Entry			consumption
Earlier Z-type Bills of Entry	4	4	Goods brought into the SEZ
Earlier corresponding T-type Bills of Entry	3	No additional consignments; these related to three of the above four Z-type entries	Three consignments cleared from SEZ into DTA
Subsequent Z-type Bills of Entry	7	7	Seven new consignments brought into the SEZ and later seized
Subsequent T-type Bill of Entry	1	No additional consignment; it related to the fourth earlier Z-type entry	DTA clearance sought; goods examined and seized
Total	**28 BE records**	**24 distinct physical consignments**	**16 earlier cleared consignments and eight seized consignments**

3.4 Claim of India-UAE CEPA benefit

The importer claimed the benefit of Notification No. 22/2022-Customs dated 30.04.2022, issued under the India-UAE Comprehensive Economic Partnership Agreement, in all the Bills of Entry. On the basis of the Certificates of Origin produced by the importer, nil Basic Customs Duty was claimed on the imported goods.

The total assessable value of the 16 earlier consignments cleared for home consumption or from the SEZ into the DTA was approximately **Rs. 25.70 crore**. The Basic Customs Duty forgone on these clearances was approximately **Rs. 7.79 crore**. The consequential differential IGST and the total differential duty have been separately calculated and discussed in the duty-quantification part of this notice.

The importer also claimed the India-UAE CEPA benefit in all the eight Bills of Entry relating to the goods examined in the present case, namely the seven Z-type Bills of Entry and the one T-type Bill of Entry.

3.5 Origin documents and declared manufacturing process

In support of the preferential tariff benefit, the importer submitted Certificates of Origin issued in the UAE, along with origin-related documents such as Form-I, Annexure-3A/process declarations and Regional Value Content calculations, as applicable.

In respect of most of the goods falling under Chapter 54, the goods were declared as dyed woven fabrics under CTH 5407 72 or CTH 5407 92. The Annexure-3A declarations claimed that grey or unfinished polyester fabric imported into the UAE had undergone a process described as “Digital Printing and Fusion” in the earlier consignments and, in the later consignments, as “Dyeing/Printing and Fusion.” However, a comparison of the process descriptions furnished in the respective Annexure-3A declarations reveals that there was no substantive change in the nature or method of processing undertaken in the UAE, despite the change in nomenclature from “Digital Printing and Fusion” to “Dyeing/Printing and Fusion”. It was further claimed that the said processes resulted in the required change in tariff classification and Regional Value Content of at least 40 per cent.

In respect of the goods falling under Chapter 60, the origin documents claimed that the declared raw materials had been processed in the UAE to manufacture the finished knitted or pile fabrics exported to India. The discrepancies concerning the declared raw materials, the composition of the finished goods and the manufacturing process are discussed separately in the subsequent paragraphs of this notice.

3.6 Detailed Bill of Entry position

For clarity and to avoid counting the same physical goods twice, the detailed table below contains **one operative Bill of Entry for each of the 24 physical consignments**. In cases where goods brought into the SEZ under a Z-type Bill of Entry were later cleared into the DTA through a T-type Bill of Entry, the corresponding T-type Bill of Entry has been shown in the main table and the linked Z-type Bill of Entry has been mentioned separately in the "Linked Z-type BE/status" column.

TABLE I-B: DETAILS OF THE 24 PHYSICAL CONSIGNMENTS AND OPERATIVE BILLS OF ENTRY

S. No.	BE No. and date	Port	BE type	Linked Z-type BE/status	Supplier	Description	CTH	Assessable value (Rs.)	Invoice No.
1	8914493 dated 15.03.2025	INNSA1	H	Home Consumption	Modern Fabrics Solution (FZE)	Pile knitted fabrics	6006 3200	1,42,28,577	MFS/18/24
2	8914409 dated 15.03.2025	INNSA1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,49,48,619	MFS/19/24
3	9252992 dated 02.04.2025	INMUN1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,48,47,728	MFS/20/24
4	9354942 dated 07.04.2025	INMUN1	H	Home Consumption	Modern Fabrics Solution (FZE)	Pile knitted fabrics	6006 3200	1,38,97,368	MFS/22/24
5	9354876 dated 07.04.2025	INMUN1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,47,28,674	MFS/21/24
6	2785660 dated 20.06.2025	INAJM6	T	T-type clearance against Z-type BE No. 2739793	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,72,13,451	MFS/2526/3
7	2785662 dated 20.06.2025	INAJM6	T	T-type clearance against Z-type BE No. 2680236	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,77,08,011	MFS/2526/1
8	2984128 dated 01.07.2025	INNSA1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,75,49,511	MFS/2526/05
9	2988691 dated 01.07.2025	INNSA1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,82,84,294	MFS/2526/06
10	3097117 dated 06.07.2025	INMUN1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,76,82,650	MFS/2526/07
11	3194015 dated 11.07.2025	INMUN1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,75,43,503	MFS/2526/08
12	3270423 dated 15.07.2025	INNSA1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,95,19,387	MFS/2526/10
13	3271575 dated	INNSA1	H	Home Consumption	Modern Fabrics	Polyester dyed woven fabric	5407 7200	1,77,00,278	MFS/2526/09

	15.07.2025				Solution (FZE)				
14	3380922 dated 20.07.2025	INNSA1	H	Home Consumption	Shuchi Textile (FZC)	Synthetic filament dyed woven fabric	5407 9200	1,17,06,001	DL/2526/021
15	3609676 dated 31.07.2025	INAJM6	T	T-type clearance against Z-type BE No. 3578969	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,56,93,578	MFS/2526/12
16	3791876 dated 09.08.2025	INNSA1	H	Home Consumption	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,37,56,532	MFS/2526/11
17	4329833 dated 05.09.2025	INAJM6	Z	Goods examined and seized	Shuchi Textile (FZC)	Pile knitted fabrics	6001 9200	62,52,784	DL/2526/030
18	4329835 dated 05.09.2025	INAJM6	Z	Goods examined and seized	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,47,36,638	MFS/2526/14
19	4401438 dated 09.09.2025	INAJM6	Z	Goods examined and seized	Shuchi Textile (FZC)	Pile knitted fabrics	6001 9200	63,41,229	DL/2526/037
20	4401439 dated 09.09.2025	INAJM6	Z	Goods examined and seized	Shuchi Textile (FZC)	Pile knitted fabrics	6001 9200	65,62,305	DL/2526/035
21	4401431 dated 09.09.2025	INAJM6	Z	Goods examined and seized	Shuchi Textile (FZC)	Synthetic filament dyed woven fabric	5407 9200	1,60,23,109	DL/2526/36
22	4401434 dated 09.09.2025	INAJM6	Z	Goods examined and seized	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,80,16,480	MFS/2526/16
23	4398448 dated 09.09.2025	INAJM6	T	T-type clearance against Z-type BE No. 4329821; goods examined and seized	Modern Fabrics Solution (FZE)	Polyester dyed woven fabric	5407 7200	1,77,66,288	MFS/2526/15
24	4427006 dated 10.09.2025	INAJM6	Z	Goods examined and seized	Shukran Textiles (FZC)	Polyester textured dyed woven fabric	5407 5290	1,54,96,822	STF/01/25

PARA 4: PRELIMINARY OBSERVATIONS — BASIS FOR INITIATING INVESTIGATION

4.1 The Directorate gathered intelligence through scrutiny of import documents available on the Indian Customs Electronic Data Interchange System (ICES) portal. The documents relating to Bills of Entry uploaded by M/s Mahasar International were analysed. The following preliminary observations emerged from this scrutiny, which provided the basis for the investigation:

4.2 Contradiction Between the Claimed Manufacturing Process and the Laboratory Test Report:

In most of the cleared Bills of Entry, the goods were declared as “Woven Fabrics, containing 85% or more by weight of Synthetic Filaments, Dyed, N.E.S — Dyed Fabrics” under CTH 5407 72. The exporter’s Annexure-3A declaration stated that the following input materials had been used:

(i) Woven fabric under CTH 5407 71 (unbleached or bleached, 85% or more synthetic filaments) — imported from China;

(ii) Light-weight coated paperboard under CTH 48102200; and

(iii) Printing ink under CTH 32151900.

The Annexure-3A claimed that a process of "Digital Printing and Fusion" was undertaken on the base fabric of CTH 5407 71, converting it into the finished product under CTH 5407 72, and that the wastage, fixed costs, and variable costs (including cost of paper and inks) collectively achieved the requisite 40% Regional Value Content. The declared process thus purported to show a CTSH change (5407 71 → 5407 72) coupled with 40% RVC, thereby satisfying the PSR.

However, the laboratory test report uploaded on ICES portal categorically stated that the imported fabric had been dyed only (RUD-1). There was no indication whatsoever in the test report of any printing process having been performed on the fabric. The test report made no mention of printed patterns, surface application of ink, or digital printing effect on the fabric. This created a fundamental and direct contradiction: the exporter claimed to have printed the fabric, while the test report confirmed only dyeing.

4.3 Inherent Inconsistency in the Classification Claimed:

The exporter claimed that "Digital Printing and Fusion" was performed on the grey/bleached fabric and that the output was a **dyed fabric under CTH 5407 72**. However, this classification claim is internally inconsistent with the claimed process for the following reason:

Under the Customs Tariff (First Schedule, Chapter 54), woven fabrics of synthetic filament yarn are classified based on their finishing:

— CTH 5407 71: Unbleached or bleached (grey/white fabric);

— CTH 5407 72: Dyed (fabric dyed uniformly in a single colour);

— CTH 5407 73: Of yarns of different colours (yarn-dyed fabric); and

— CTH 5407 74: Printed (fabric with printed patterns, designs, or images).

If "Digital Printing and Fusion" had indeed been carried out on the grey base fabric as claimed, the resulting product would be a **printed fabric**, classifiable under **CTH 5407 74** — not a dyed fabric under CTH 5407 72. The exporter's claim that Digital Printing converts grey fabric (CTH 5407 71) to **dyed** fabric (CTH 5407 72) appeared technically incorrect: printing and dyeing are entirely different textile processes with different classification outcomes. This inconsistency strongly indicated that no printing was, in fact, performed — and that the goods were pre-dyed fabrics being mis-described to fraudulently suggest a CTSH change.

On the basis of the above preliminary observations, investigation was initiated against M/s Mahasar International. The fresh eight (08) Bills of Entry filed by M/s Mahasar International were examined on 12/13.09.2025 at SEZ alongwith simultaneous searches at residential premises of the proprietor of M/s Mahasar International (B-2/606, Milan Vihar Apartment, I.P. Extension, New Delhi – 110092) and the business premises of M/s Mahasar International (325/84/1, Jheel Khurenja, Gandhi Nagar, Delhi-110031) to recover documents, financial records, digital devices, and other material evidence.

PHYSICAL EXAMINATION OF DETAINED IMPORT CONSIGNMENTS AT MUNDRA SEZ

5. In pursuance of the inquiry and for the purposes of determination of the nature, origin, and classification of the goods imported by M/s Mahasar International, the eight (08) held import consignments lying in customs bond at Mundra SEZ (Port Code: INAJM6) were taken up for physical examination. The examinations were conducted at two CFS facilities — (a) M/s Shivansh Terminal LLP, for three Bills of Entry (BE Nos.

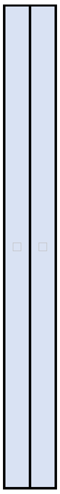
4329821, 4329833, 4329835), and (b) M/s Fast Track CFS Pvt. Ltd., for five Bills of Entry (BE Nos. 4401431, 4401434, 4401438, 4401439, and 4427006).

A. Examination at M/s Fast Track CFS Pvt. Ltd., Mundra SEZ (12–13.09.2025)

6. The DRI team proceeded to M/s Fast Track CFS Pvt. Ltd., Plot No. 3, Block-C, Sector-11, Adani Port, Mundra, Kutch, Gujarat, for examination of five containers imported under BE Nos. 4401431, 4401434, 4401438, 4401439 (all dated 09.09.2025) and 4427006 (dated 10.09.2025). The proceedings were recorded in the Panchnama dated 12/13.09.2025 (RUD-2). The proceedings conducted in presence of Customs Broker representative, CFS representative and two panchas. The Customs Broker's representative Sh. Jignesh Sinh Jadeja, furnished the requisite import documents for the five Bills of Entry. The goods were examined one by one as per details given below: -

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
1.	4401438 Dt 09.09.2025	BWLU5211603	Pile Fabrics of Man-made Fibre, Knitted/Crocheted	M/s Shuchi Textile (FZC)

The goods were found packed in green colored gunny bags with two types of white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below: -



On one white label details such as Order No: 2025107, Col No: C8 Maroon, Roll No:, Lot No: 250602002, Net Weight, Gross Weight and Qty was mentioned. On another white label details such as Consignor: Shuchi Textile FZC, COO: UAE, Buyer: Mahasar International, Roll No, Net Weight and Gross Weight were mentioned. On removing the outer packaging, rolls of fabric of various colours in transparent plastic wrapping were found. On visual inspection, the goods appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of 'Dyeing/Printing and Fusion' as declared in the Annexure-3A submitted under the India-UAE CEPA.

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
2.	4401431 Dated 09.09.2025	BWLU5207882	Woven Fabrics of Synthetic Filament Yarn, Dyed, N.E.S	M/s Shuchi Textile (FZC)

The goods were found packed in green colored gunny bags with two types of white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below: -

On white label details such as Order No: DO-37, Bale No, Color No, Total Yards, Net Weight and Qty was mentioned. On removing the outer packaging, rolls of fabric of various colours in transparent plastic wrapping were found. On visual inspection, the goods appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of 'Dyeing/Printing and Fusion' as declared in the Annexure-3A submitted under the India-UAE CEPA.

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
3.	4401434 Dated 09.09.2025	HPCU4910853	Woven Fabrics containing 85% or more by weight of Synthetic Filaments, Dyed, N.E.S – Dyed Fabrics	M/s Modern Fabric Solution

The goods were found packed in transparent plastic packaging with white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below:

On one white label details such as Order No: DO-32, Color Name, Roll No:, Mtr and Lot No:1 was mentioned. On removing the packaging, rolls of fabric of various colours were found. On visual inspection, the goods in appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of 'Dyeing/Printing and Fusion' as declared in the Annexure-3A submitted under the India-UAE CEPA.

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
4.	4401439 Dated 09.09.2025	TCKU9019688	Pile Fabrics of man-made fibre (excluding long and looped pile fabrics) knitted or crocheted	M/s Shuchi Textile (FZC)

The goods were found packed in green colored gunny bags with white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below: -

On one white label details such as Order No: 2025109, Col No : C2 Navy, Roll No:, Lot No: 250606047, Net Weight, Gross Weight and Qty was mentioned. On another white label details such as Consignor: Shuchi Textile FZC, COO: UAE, Buyer: Mahasar International, Roll No, Net Weight and Gross Weight were mentioned. On removing the outer packaging, rolls of fabric of various colours in transparent plastic wrapping were found. On visual inspection, the goods appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of 'Dyeing/Printing and Fusion' as declared in the Annexure-3A submitted under the India-UAE CEPA.

S.No	B.E No	Container No.	Goods Description	Foreign Supplier
5.	4427006 Dated 10.09.2025	TGHU7280596	Woven Fabrics containing 85% or more by weight of Synthetic Filaments, Dyed, N.E.S – Dyed Fabrics	M/s Shukran Textiles (FZC)

The goods were found packed in transparent plastic packaging with white labels bearing goods particular pasted at the top on each bag. The representative images are pasted below:

On white label details such as Order No: DO-25, Color Name, Roll No., Mtr, Lot No. was mentioned. On removing the packaging, rolls of fabric of various colours were found. On visual inspection, the goods in appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of ‘Dyeing/Printing and Fusion’ as declared in the Annexure-3A submitted under the India-UAE CEPA.

7. On visual inspection, the goods in all five containers examined appeared to be Dyed fabric only, inconsistent with the declared manufacturing process of ‘Dyeing/Printing and Fusion’ as declared in the Annexure-3A submitted under the India-UAE CEPA. Samples were drawn in triplicate from each container, placed in separate light green envelopes sealed with DRI Lac Seal No. 06, with Container Number and Bill of Entry Number mentioned on each envelope. The container-wise details are tabulated below:

Table II-A: Container Examination at M/s Fast Track CFS Pvt. Ltd., Mundra SEZ (12–13.09.2025)

S. No.	Container No.	B/E No.	B/E Date	CTH Declared	No. of Bales	Net Wt. (Kg)	Length (m)	Width (m)	Sample Marking
1	BWLU5211603	4401438	09.09.2025	6001 9200	594	17,314.2	43,403.02	1.80	A1/A2/A3
2	BWLU5207882	4401431	09.09.2025	5407 9200	1,194	23,703	76,378	1.50	B1/B2/B3
3	HPCU4910853	4401434	09.09.2025	5407 7200	939	24256	93542	1.53	C1/C2/C3
4	TCKU9019688	4401439	09.09.2025	6001 9200	616	17,362	45,637.26	1.80	D1/D2/D3
5	TGHU7280596	4427006	10.09.2025	5407 5290	1,430	26,985	1,42,816	1.52	E1/E2/E3

After drawing of samples, all goods in each container were restuffed and the containers were re-sealed. The goods were detained vide Detention Memo dated 13.09.2025 **(RUD-3)** and handed over to the CFS for safe custody.

B. Examination at M/s Shivansh Terminal LLP, Mundra SEZ (13.09.2025)

8. The DRI team proceeded to M/s Shivansh Terminal LLP, Plot No. 08-A, Block-B, Sector-12S, Light Engineering APSEZL, Mundra, Gujarat – 370421, on 13.09.2025. The examination proceedings are recorded in the Panchnama dated 13.09.2025 **(RUD-4)**. The examination was conducted in presence of Sh. Keshav Bhai Gadvi (Director, M/s Shivansh Terminal LLP), and the Customs Broker’s representative was Sh. Jignesh Sinh Jadeja and independent panch witnesses. Sh. Jignesh Sinh Jadeja furnished the import documents — Bill of Entry, Commercial Invoice, Packing List, Bill of Lading, COO, and Annexure-3A — for the three Bills of Entry.

9. The goods were found in the form of bales/rolls packed in green-coloured gunny bags with white labels bearing Gross Weight, Net Weight, Roll Number, and Length. On removing the outer packaging, rolls of fabric in various colours wrapped in transparent plastic packaging were found. Weighment slips were provided for each container. On inspection, it was observed that the fabric in all three containers appeared to be only Dyed and not Printed, contrary to the declared manufacturing process of 'Dyeing/Printing and Fusion' mentioned in the Annexure-3A. Random rolls were examined and samples drawn in triplicate from each container. The container-wise details are tabulated below (Table II-B):

Table II-B: Container Examination at M/s Shivansh Terminal LLP, Mundra SEZ (13.09.2025)

S. No.	Container No.	B/E No.	CTH Declared	Declared Description	No. of Bales	Net Wt. (Kg)	Length (m)	Width (m)	Sample Marking
1	CAXU9068258	4329835 Dt 05.09.2025	5407 7200	Woven Fabrics, Synthetic Filament, Dyed, N.E.S.	1,267	24,576.5	80,480	1.60	F1/F2/F3
2	BSIU9182460	4329821 Dt 05.09.2025	5407 7200	Woven Fabrics, Synthetic Filament, Dyed, N.E.S.	1,262	24,619	80,359	1.60	G1/G2/G3
3	TGHU7925329	4329833 Dt 05.09.2025	6001 9200	Pile Fabrics of Man-made Fibre, Knitted/Crocheted	589	16,365.5	40,913.75	1.83	H1/H2/H3

After drawing of samples, all goods were restuffed into their respective containers, which were re-sealed. The goods were detained vide Detention Memo dated 13.09.2025 **(RUD-5)** and handed over to Sh. Keshav Bhai Gadvi (Director, M/s Shivansh Terminal LLP) for safe custody vide Supardginama dated 13.09.2025.

C. Search of Residential Premises — B-2/606, Milan Vihar Apartments, I.P. Extension, New Delhi (12.09.2025)

10. A DRI team searched the residential premises of Sh. Anil Aggarwal/Sh. Mitesh Aggarwal at B-2/606, Milan Vihar Apartments, I.P. Extension, New Delhi – 110092 on 12.09.2025 and a Panchnama was drawn recording the full proceedings **(RUD-6)**. The entire search was audio-video recorded. During the search, the following items were found and resumed by the DRI officers for further investigation, as they were likely to contain digital evidence in the form of WhatsApp conversations, emails, and business communications relating to the import of fabrics under investigation.:

TABLE-III

S. No.	Item Seized	IMEI / Identification	Person / Location	Purpose / Remarks
1	Samsung Galaxy S24 Ultra (Mobile Phone)	IMEI: 352722661080773 / 352744881080771	Sh. Mitesh Aggarwal (Mob. No. 8447094493)	Detained for forensic examination — device belonging to Sh. Mitesh Aggarwal
2	Apple iPhone 11 (Mobile Phone)	IMEI: 357818709349942 / 357818709056794	Sh. Anil Aggarwal (Mob. No. 8287709138)	Detained for forensic examination — device belonging to Sh. Anil Aggarwal
3	HP Envy x360 Laptop Computer	—	Sh. Mitesh Aggarwal	Detained for forensic examination — laptop used for business documentation

D. Search of Business Premises/Godown — 325/84/1, Jheel Khurenja, Gandhi Nagar,

Delhi (12.09.2025)

11. Another team of DRI officers simultaneously searched the business premises/godown of M/s Mahasar International at 325/84/1, Jheel Khurenja, Gandhi Nagar, Near PS Geeta Colony, Delhi-110031. At the business premises, one Sh. Ravi Jain was present who was the caretaker of the said premises, and identified Sh. Anil Aggarwal as the owner. The DRI officers conducted a thorough and systematic search of the said premises. During the search, goods in the form of raw material and readymade garments packed in bags were found stored in the staircase/premises. However, no incriminating documents relating to the import of fabric were found at the business premises. No documents, devices, or other articles were resumed/detained from the said premises. The proceedings were recorded in the business-premises Panchnama dated 12.09.2025 **(RUD-7)**.

12. On completion of search proceedings at the residence of Sh. Anil Aggarwal and Sh. Mitesh Aggarwal both were served summons at the spot to appear in DRI office and tender their voluntary statement. Sh. Mitesh Aggarwal informed that he is not well and requested for another date to tender his voluntary statement which was accepted by the DRI officers. A voluntary statement of Sh. Anil Aggarwal, S/o Sh. Govind Aggarwal, was recorded under Section 108 of the Customs Act, 1962 on 12.09.2025 **(RUD-9)**, in compliance of summons dated 12.09.2025 (CBIC-DIN-202509DDZ4000038433F) **(RUD-8)**.

- On being asked Sh. Anil Aggarwal stated that he is the father of Sh. Mitesh Aggarwal, proprietor of M/s Mahasar International, and that his role in the firm is to mentor his son and assist in day-to-day business activities, with most of the import-export operations of the firm being handled by him personally.
- He stated that M/s Mahasar International (GSTIN: 07CHYPA7103H3Z7, IEC: CHYPA7103H) was incorporated in the year 2022 and is engaged in manufacturing and export of readymade garments, for which it imports Dyed and Printed Fabric from UAE, in addition to exporting readymade garments to Dubai, Kuwait, Jeddah, Mauritius, Tanzania, and Afghanistan. He stated that the firm has been engaged in import of synthetic fabrics from UAE since March 2025.
- He stated that since March 2025, the firm had filed 16 Bills of Entry cleared for home consumption, out of which 15 Bills of Entry pertained to goods procured from M/s Modern Fabrics Solutions, UAE and 1 Bill of Entry pertained to goods procured from M/s Shuchi Textile (FZC), UAE. He informed that 8 Bills of Entry are filed at Mundra SEZ pending Customs clearance. He stated that benefit of Notification No. 22/2022-Customs under India-UAE CEPA was availed and NIL duty was paid on all of these imports.
- He stated that he first came into contact with M/s Modern Fabric Solutions (FZE) through Sh. Jitesh Kumar (stated to be resident of Ahmedabad and owner of M/s Modern Fabric Solutions), whom he met in Dubai in April 2023. He stated that in January 2025, Sh. Jitesh Kumar again approached him proposing import of dyed fabric from UAE at a cheaper rate, informing him about the India-UAE CEPA agreement and the availability of duty benefit thereunder.
- He stated that he visited the office of M/s Modern Fabric Solutions (FZE), UAE on one occasion in May 2025, but did not visit the factory/processing unit. He stated that as per his knowledge, the grey fabric from China was first Dyed in Dubai, and thereafter the Dyed fabric underwent printing process using fusion paper and ink/colours, which process was explained to him by the team of Sh. Jitesh Kumar, though he did not personally witness the processing.
- He stated that the Annexure-3A was received from M/s Modern Fabric Solutions

(FZE) and forwarded to the CHA as received, without independent verification, and that no verification was undertaken by him prior to claiming preferential duty to ensure the goods complied with the PSR requirements under CEPA. He stated that the fabrics received by the firm in India were Dyed only and that the process of "Digital Printing and Fusion" declared in the Annexure-3A was not undertaken on the fabrics imported by the firm, though he stated he could not comment on whether the fabric was dyed or printed upon in UAE.

- On being asked whether the Annexure-3A was therefore forged/fabricated since no actual value addition had occurred, he declined to comment, while reiterating that the fabric received was only dyed and not printed. He declined to comment on whether the goods imported were of Chinese origin transhipped through UAE, and on whether he genuinely believed at the time of filing Bills of Entry that the goods met CEPA origin criteria. He, however, admitted awareness that misdeclaration of origin to evade Customs duty is an offence under the Customs Act, 1962, and undertook to voluntarily pay any additional Customs Duty that may arise if the goods are found ineligible for CEPA benefit.

13. The mobile phones used by Sh. Anil Aggarwal, Sh.Mitesh Aggarwal and the laptop, all resumed from their residential premises under panchnama were subjected to forensic examination in the presence of Sh. Anil Aggarwal on 12.09.2025 in the office of this Directorate. A digital forensic evidence examiner extracted the data **(RUD-10)** from all the devices which was stored in two Hard Drives for examination by the DRI officers.
14. A letter dated 29.09.2025 was received from M/s Mahasar International **(RUD-11)** requesting for permission for warehousing of the detained goods under Section 49 of the Customs Act, 1962. This office vide its letter dated 06.10.2025 conveyed its no objection **(RUD-12)** to the Specified Officer, Mundra SEZ for warehousing of the detained goods as per provisions of Customs Act, 1962 with a copy marked to the importer and both the CFS.
15. A further voluntary statement of Sh. Anil Aggarwal was recorded under Section 108 of the Customs Act, 1962 on 30.09.2025 **(RUD-14)**, in compliance of summons dated 29.09.2025 (CBIC-DIN-202509DDZ4000000ECAE) **(RUD-13)**, wherein he confirmed and reaffirmed his statement dated 12.09.2025.

- He stated that he has known Sh. Omprakash for the past 10-15 years, who is based in Dubai and works as an agent involved in export/import of garments/fabrics, and that he came in contact with M/s Modern Fabrics Solution, M/s Shuchi Textile (FZC), and M/s Shukran Textile (FZC) through Sh. Omprakash. He stated that Sh. Jitesh Murlidhar Sajnani is the authorised signatory of M/s Modern Fabric Solutions (FZE) and provides shipping documents, and that Sh. Omprakash along with an unidentified local UAE person are stakeholders in M/s Modern Fabrics Solution (FZE). He stated he did not know the owners of M/s Shuchi Textile and M/s Shukran Textile, for whom Sh. Omprakash was the contact person.
- He stated that orders were placed to the foreign suppliers through a WhatsApp group comprising himself, his son Sh. Mitesh Aggarwal, Sh. Omprakash (9289246853), Sh. Shashank Sharma (447884661167), Sh. Arjun Gaurav (447884661165), Sh. Jitesh Sajnani (971547499972), Sh. Mohit (8742982269), and another individual (7838422596). He described the roles of the group members — Sh. Omprakash managing orders placed to foreign suppliers; Sh. Jitesh Sajnani, Sh. Mohit, and the

unnamed individual as authorised signatories/employees of the UAE firms; and Sh. Arjun Gaurav and Sh. Shashank Sharma as financiers who provided capital in case of shortfall and arranged payments to Chinese suppliers on behalf of M/s Modern Fabrics.

- He identified Sh. Pavan Asnani (mobile +918886530321, saved as “China Pavan Asnani Mumbai”) in his mobile phone as an India-based commission agent in China who sourced fabric samples on his instructions and forwarded them to Sh. Omprakash in UAE, who in turn routed them through M/s Modern Fabrics to M/s Mahasar International. On being shown WhatsApp chats dated 22.02.2025 wherein Sh. Pavan Asnani informed him about containers of “Barbie PD” (Piece Dyed) and “NS Lycra” fabric loaded from China to UAE, he confirmed that these fabrics were already Dyed in China before being shipped to UAE, and that the containers were sent from China to UAE, consigned to M/s Modern Fabrics Solutions.
- He stated he could not confirm whether the same fabrics received by M/s Modern Fabrics from China were exported as-is to M/s Mahasar International. He confirmed that on 19.03.2025, payments of USD 19,946 and USD 29,946 were made to Chinese suppliers M/s Shaoxing Keqiao Hanxiao and M/s Shaoxing Maixin respectively, arranged by Sh. Shashank Sharma as advance payment on behalf of M/s Modern Fabrics Solutions.
- On being shown a WhatsApp image dated 03.03.2025 shared by Sh. Omprakash (saved as “Om ji Surat”) containing sequentially numbered orders (DO-1, DO-2, DO-3, etc.) placed by M/s Modern Fabric Solutions to the Chinese supplier, he confirmed the order details and confirmed that the goods described as “NS Lycra Spx PD” meant NS Lycra fabric, spandex, plain dyed/piece dyed, and that these goods were already dyed before being exported from China to UAE.
- On being confronted with the proposition that if M/s Modern Fabric Solutions ordered Dyed fabric from China and exported Dyed fabric to M/s Mahasar International, no production process had taken place in UAE, he stated that M/s Modern Fabrics Solution purchases grey fabric from China under CTH 5407 71 and undertakes a process of Digital Printing and Fusion — wherein a machine prints on fusion paper which is then combined with fabric under heat and pressure to transfer colour — before export to the firm, and that colour appears on both sides of the fabric when run on a double-head machine.
- On comparison of the Bill of Lading No. COSU6405875910 (DO-03, shipper: Shaoxing Maixin, consignee: M/s Modern Fabrics Solution FZE, 1,380 rolls, gross weight 26,900 kg) against Commercial Invoice No. MFS/20/24 dated 19.03.2025 (against B/E No. 9252992 dated 02.04.2025, 1,380 rolls, gross weight 26,986.70 kg), he agreed that the details were exactly the same, indicating transhipment from China to UAE to India without any production process in UAE, but maintained that Digital Printing and Fusion had nonetheless been undertaken by M/s Modern Fabrics Solution before dispatch.
- On comparison of net weight of each roll in the DO-03 packing list and the packing list of Invoice No. MFS/20/24, being exactly identical despite the claimed addition of ink/dye through the alleged manufacturing process, he agreed that the weight should have increased and stated he had no answer as to why the net weight had not increased.
- On being shown WhatsApp messages dated 07.03.2025 wherein Sh. Omprakash shared bank account details for payment to M/s Shaoxing Maixin, and a payment of USD 100,697.41 made by M/s Bricks Logistics Pte Ltd (whose screenshot was

shared by Sh. Shashank Sharma), he explained that Sh. Arjun Gaurav and Sh. Shashank Sharma were onboarded by Sh. Omprakash to provide initial capital infusion since M/s Modern Fabrics Solution was facing a financial crunch, and that after he began making payments to M/s Modern Fabrics Solution, Sh. Omprakash returned the initial capital along with interest to Sh. Shashank Sharma directly.

- On being shown invoices for DO-05 to DO-07 ("Barbie PD") and DO-08 to DO-13 ("NS Lycra") from Chinese suppliers to M/s Modern Fabrics, he confirmed the description of the goods but stated he could not comment on whether all orders (DO-1 to DO-13) were placed for Dyed Fabrics only, undertaking to obtain the order details from M/s Modern Fabrics Solution.
- On being shown the DO-wise packing lists (obtained from WhatsApp chats between Sh. Mitesh Aggarwal and Sh. Jitesh Sajnani between 11.07.2025 and 08.08.2025) matching exactly with the packing lists filed with the Bills of Entry, showing no wastage despite claimed value addition through production process as per Annexure-3A, he stated he had no knowledge of the wastage or quantity of ink used in the production process and undertook to obtain the details from M/s Modern Fabrics Solutions. The statement was deferred at this stage on account of the deponent not feeling well.

16. A further voluntary statement of Sh. Anil Aggarwal was recorded under Section 108 of the Customs Act, 1962 on 07.10.2025 **(RUD-16)**, in compliance of summons dated 06.10.2025 (CBIC-DIN-202510DDZ400006606FC) **(RUD-15)**, wherein he confirmed and reaffirmed his statement dated 30.09.2025.

- He provided physical copies of import documents **(RUD-17)** (Commercial Invoices, Bills of Lading, COO Certificates, Annexure-3A) for 16 Bills of Entry cleared for home consumption, and bank statements of two current accounts of M/s Mahasar International — A/c No. 008327000000693 (Yes Bank, Gujrawala Town) and A/c No. 2402244260080854 (AU Small Finance Bank, Yamuna Vihar) — through which payments to the foreign supplier were made.
- He stated that some of the imported goods were sold in the local market and the majority were utilised for manufacturing garments which were then exported, though he did not have local sale details readily available. He explained that price variation across invoices, despite goods being classified under the same CTH 5407, was on account of differing GSM of the fabric (140-160, 220, 380 etc.), and that the fabrics were referred to in trade parlance as "Barbie," "NS Lycra," and "Tencel" (the latter classified under Chapter 60).
- He stated that goods were cleared through Nhava Sheva Port, Mundra Port, and Mundra SEZ. For Nhava Sheva Port, CHA Sh. Dinesh Pratap Singh (mobile 9076189155) was engaged; for Mundra Port and Mundra SEZ, M/s Maa Marine Services was engaged, with contact person Mr. Jignesh (mobile 9099651001), and documents were forwarded to the CHAs via WhatsApp and email.
- On being confronted with the wide variation in labour costs (ranging from 50% to 150% of raw material value) and profit percentages across different Annexure-3A declarations, he agreed there was huge variation but stated he did not have information regarding the inputs involved in the production process, and that as per his knowledge the process was largely machine-driven with labour required mainly for loading/unloading.
- He stated that goods were transported by truck after Customs clearance using various transporters including M/s VRL Transport and M/s Fast India Transport, and stored

either at the firm's office in Jheel Khurenja or at the warehouse of M/s D.S Transport, Kundli, Sonepat.

- He stated that all goods imported by the firm were only Dyed, not Printed. On being confronted with this admission alongside the declared manufacturing process of "Digital Printing and Fusion," he explained that in his understanding, a paper is digitally printed and then fused onto the fabric under heat and pressure — resulting in a fabric that would appear as Dyed in test reports — and undertook to submit a detailed production process description along with a video of the process undertaken by M/s Modern Fabrics Solution.
- On being shown a Textile Committee Test Report for goods imported vide B/E No. 8914493 dated 15.03.2025 uploaded on ICES portal, confirming the fabric to be dyed only with no printing detected, he reiterated his explanation that printing occurs on paper which is then "dyed" onto fabric via the fusion process.
- On being confronted that for goods cleared under CTH 6006 32 (B/E Nos. 8914493 and 9354942), the PSR for Chapter 60 requires a CTH change at the 4-digit level, whereas the Annexure-3A showed only a 6-digit change from CTH 6006 31 to 6006 32 — thereby not meeting the PSR — he stated that the raw material fabric under CTH 6006 31 was either sourced locally in UAE or imported from India by the exporter, and that under Article 3.7 of the India-UAE CEPA, goods used as raw material and originating from one country are treated as originating in the country of final processing.
- He stated that he had nothing further to add, and undertook to present himself before the investigating authority whenever summoned.

17. Vide letter F.No. DRI/DZU/23/Enq-24/2025 dated 15.09.2025 **(RUD-18)**, eight (08) samples of fabric drawn from consignments imported by M/s Mahasar International were forwarded by DRI, New Delhi to the Central Revenue Control Laboratory (CRCL), Pusa, New Delhi for chemical/technical examination. The Test Report was issued by CRCL **(RUD-19)** with results recorded against Lab Nos. CRCL/60/850(DRI) to CRCL/54/857(DRI), all dated 16.09.2025, duly signed by Sh. Mukesh Kumar Gautam, Assistant Chemical Examiner, and Sh. Arun Kumar Maurya, Chemical Examiner Gr-I. The report in tabulated form is reproduced as under:-

TABLE-IV

Sr. No.	Lab No.	B/E No. / Date	Description of Sample	Composition (%)	Yarn Type	Textured / Non-Textured	Dyed / Bleached	GSM	Coated / Impregnated
1	CRCL/60/850	4401438 Dt 09.09.2025	Cut piece of dyed (blue) knitted fabric, cut piles on one side	Polyester 94.52 Elastomeric 5.48	Multifilament	NA	Dyed	275.0	NA
2	CRCL/54/851	4401431 Dt 09.09.2025	Cut piece of dyed (grey) twill weave woven fabric	Polyester 95.71 Elastomeric Balance	Multifilament	Textured	Dyed	211.0	NA
3	CRCL/54/852	4401434 Dt 09.09.2025	Cut piece of dyed (dark grey) twill weave woven fabric	Polyester 92.70 Elastomeric 7.30	Multifilament	Textured	Dyed	179.0	NA
4	CRCL/60/853	4401439 Dt 09.09.2025	Cut piece of dyed (navy blue) knitted fabric, cut piles on one side	Polyester 94.59 Elastomeric 5.41	Multifilament	NA	Dyed	277.0	NA
5	CRCL/54/854	4427006 Dt 10.09.2025	Cut piece of dyed (black) woven fabric	Polyester 96.38 Elastomeric Balance	Multifilament	Textured	Dyed	125.0	NA

6	CRCL/54/855	4329835 Dt 05.09.2025	Cut piece of dyed (black) woven fabric	Polyester 95.74 Elastomeric Balance	Multifilament	Textured	Dyed	212.0	NA
7	CRCL/60/856	4329833 Dt 05.09.2025	Cut piece of dyed (brown) knitted fabric, cut piles on one side	Polyester 94.39 Elastomeric 5.61	Multifilament	NA	Dyed	302.0	NA
8	CRCL/54/857	4329821 Dt 05.09.2025	Cut piece of dyed (greenish) twill weave woven fabric	Polyester 95.59 Elastomeric Balance	Multifilament	Textured	Dyed	208.0	NA

The CRCL Test Report dated 16.09.2025 records, in unambiguous terms, that all 08 samples drawn from the consignments imported by M/s Mahasar International are "Dyed" fabric. No sample has been reported as printed, coated, laminated, or impregnated.

18. That vide letter dated 09.10.2025 **(RUD-20)**, M/s Mahasar International, in continuation of the statement of Sh. Anil Aggarwal, Proprietor, recorded on 07.10.2025, submitted documents and video evidence pertaining to the production facility of their overseas supplier, M/s Modern Fabrics Solution (FZE), Sharjah, UAE, stating that they received the same from their foreign supplier through Email ID: modernfabricssolution@gmail.com comprising:

(i) a document titled "Production Process," dated 09.10.2025, issued under the seal and signature of M/s Modern Fabrics Solution (FZE), outlining the stages of the fabric printing/dyeing process undertaken at their unit; and

(ii) Video recordings (VID-20251009-WA0000 to WA0004) stated to depict the manufacturing unit, machinery in operation, and a guided tour of the factory premises of M/s Modern Fabrics Solution (FZE).

As per the "Production Process" document so submitted, the process undertaken at the said unit (Q3-078, Saif Zone, Sharjah, UAE) comprises the following eight stages:

a. **Design Creation** — the required printed/dyed design or colour combination is digitally developed using CAD software and approved for production.
b. **Printing/Dyeing of Design on Sublimation Paper** — the approved design is transferred onto sublimation transfer paper using precision sublimation printers.
c. **Loading on Sublimation Machine** — the printed sublimation paper and the base fabric are simultaneously fed into the sublimation transfer machine with proper alignment.
d. **Heat Transfer Process** — the paper and fabric are passed together through the sublimation machine at a controlled temperature of approximately 200°C or higher, depending on design intensity and fabric type.
e. **Sublimation Process** — the sublimation ink/dye converts to gaseous form under heat and pressure and embeds itself permanently into the fabric fibres.
f. **Cooling and Separation** — the fabric and sublimation paper are separated and allowed to cool naturally to stabilise the design.
g. **Quality Inspection and Rolling** — the finished fabric is inspected on a fabric checking and rolling machine for printing/dyeing defects and colour irregularities.
h. **Final Packing and Dispatch** — the fabric is rolled, packed as per customer specification, labelled, and dispatched.

On a careful examination of the "Production Process" document submitted by M/s Mahasar International vide letter dated 09.10.2025, it is observed that the imported goods were declared as "Dyed" fabric (CTH 5407 72 00) on the Bills of Entry, invoices and Annexure-

3A filed for each shipment, whereas the process claimed by the overseas supplier, M/s Modern Fabrics Solutions (FZE), to have converted grey fabric into the finished imported goods was one of “Digital Printing and Fusion” i.e., a design/colour pattern digitally developed, transferred onto sublimation paper, and fused onto the fabric surface under heat (approximately 200°C or higher). This is, on the supplier’s own description, a printing and heat-fusion operation, distinct in kind from conventional dyeing (immersion/exhaust/pad dyeing), by which the entire fabric is uniformly coloured throughout its body through treatment in a dye liquor/bath. CTH 5407 itself distinguishes woven fabrics of synthetic filament yarn by finish at the six-digit level — inter alia, CTH 5407 71 (unbleached or bleached), CTH 5407 72 (dyed), CTH 5407 73 (of yarns of different colours), and CTH 5407 74 (printed) — and the process of “Digital Printing and Fusion” as claimed by the supplier would, prima facie, fall for classification consideration under CTH 5407 74 as a printed fabric, and not under CTH 5407 72 as “dyed,” as declared.

It thus appears that the “Production Process” document and accompanying videos submitted vide letter dated 09.10.2025 being uncertified, self-serving material issued by M/s Modern Fabrics Solution (FZE), the very overseas entity under investigation, did not depict, and were not reflective of, the process by which the goods actually imported under the impugned Bills of Entry were manufactured. The claim of a qualifying “Dyeing/Printing & Fusion” process performed in the UAE, on which the Annexure-3A origin declaration and the consequent claim of preferential rate of duty under India–UAE CEPA rested, appears false and misleading, the goods having undergone no manufacturing process, transformation, or value addition in the UAE of the nature mandated under the Product Specific Rule (PSR) prescribed under CAROTAR Rules, 2020.

19. From the investigation conducted i.e. examination of the goods, CRCL Test Reports and the statements tendered by Sh. Anil Aggarwal alongwith the documents recovered from the forensic examination of the mobile phones of Anil Aggarwal and Mitesh Aggarwal prima facie it appeared that the declaration made in Annexure-3A regarding the fabrics having undergone “Dyeing/Printing & Fusion” in the UAE was false and misleading, and amounted to misdeclaration of origin and process with intent to avail wrongful exemption of customs duty under Notification No. 22/2022-Customs, in contravention of Section 28DA of the Customs Act, 1962 read with the CAROTAR Rules, 2020. Accordingly, having reason to believe that the goods imported vide the aforesaid eight (08) Bills of Entry were imported in violation of Section 28DA of the Customs Act, 1962, were not eligible for the preferential rate of duty claimed, and were therefore liable to confiscation under Section 111 of the Customs Act, 1962. Therefore, the said goods were seized under Section 110 of the Customs Act, 1962, vide Seizure Memo F. No. DRI/DZU/23/Enq-24/2025 dated 16.10.2025 (DIN: 202510DDZ40000397994) **(RUD-21)**.
20. Further, the importer vide its letter dated 09.10.2025 **(RUD-22)** requested for provisional release of the detained goods. This office vide its letter dated 28.10.2025 conveyed no objection for provisional release **(RUD-23)** of the seized goods in terms of the guidelines prescribed under Circular No: 35/2017-Customs dated 16.08.2017 to the Principal Commissioner of Customs, Mundra Port, Gujarat with a copy marked to the importer M/s Mahasar International. The Adjudicating authority vide its order dated 15.05.2026 **(RUD-23A)** allowed provisional release of the goods to the importer subject to submission of Bond equal to the value of the goods and a Bank Guarantee (with auto renewal clause till adjudication of the case) of **Rs. 4,27,60,852/- (Rupees Four Crore Twenty-Seven Lakh Sixty Thousand Eight Hundred Fifty-Two Only)** which includes the differential duty amount, redemption

fine and Penalty, as per Para 2.2 of Circular No: 35/2017-Customs Dated 16.08.2017. However, as per the records available the importer has not taken the provisional release of the goods till date.

21. A voluntary statement of Sh. Mitesh Aggarwal, S/o Sh. Anil Aggarwal, proprietor of M/s Mahasar International, was recorded under Section 108 of the Customs Act, 1962 on 28.10.2025 **(RUD-25)**, in compliance of summons dated 28.10.2025 (CBIC-DIN-202510DDZ40000999D66) **(RUD-24)**. He stated that he is B.Tech from Maharaja Agrasen Institute of Technology and currently pursuing PGDM from IMT Ghaziabad (distance mode), and that he created M/s Mahasar International in 2022, which began importing fabric from UAE from March 2025.

- He stated that his father, Sh. Anil Aggarwal, looks after all day-to-day functioning including communication with clients and foreign suppliers, while he assists with office management, financial transactions, staff management, and documentation. He confirmed that his father maintains communication with UAE-based suppliers, and he only assists with documentation-related work as instructed.
- He stated that Sh. Om Prakash, an Indian national resident in UAE, was earlier known to his father as an agent giving orders for readymade garment exports to UAE, and that Sh. Om Prakash later informed them that he had set up a factory in UAE and pitched the idea of importing fabrics availing India-UAE CEPA zero-duty benefit, following which imports commenced from March 2025 through M/s Modern Fabrics Solutions (FZE). He stated that Sh. Jitesh Sajnani, an employee of M/s Modern Fabrics Solution (FZE), was his coordinating contact.
- He explained the PSR requirements — 6-digit CTH change with 40% RVC for Chapter 54 goods, and 4-digit CTH change with 40% RVC for Chapter 60 goods. On the question of due diligence regarding the supplier's manufacturing capacity, he stated he was not aware whether his father had verified the capacity during his UAE visit, but that after the case was booked by DRI, M/s Modern Fabrics Solution provided a video of the manufacturing activity, which was forwarded to DRI from the firm's email (mahasarinter@gmail.com).
- On being shown his father's statements dated 12.09.2025, 30.09.2025, and 07.10.2025, he agreed that the fabric imported by M/s Modern Fabrics Solutions (FZE) from China was already dyed in China before being exported to UAE. He stated that the WhatsApp group (comprising himself, Sh. Om Prakash, Sh. Jitesh Sajnani, Sh. Arjun Gaurav, Sh. Shashank Sharma and others) was created by Sh. Omprakash for sharing information related to imports, and that Sh. Omprakash handled communication with UAE suppliers, Sh. Jitesh Sajnani handled documentation, and Sh. Arjun Gaurav and Sh. Shashank Sharma were financiers who infused initial capital.
- He explained that his father had initially intimated Sh. Pavan Asnani (China-based agent) about the colour, quantity and quality of fabric required, following which Sh. Pavan Asnani exported the fabric through Chinese suppliers to M/s Modern Fabrics Solution (FZE), which in turn exported it to their firm. He confirmed that invoices from Chinese suppliers to M/s Modern Fabrics Solution showed sequentially numbered orders (DO-05 to DO-35 etc.), and that he received DO-wise packing lists from Sh. Jitesh Sajnani via WhatsApp.
- On being confronted that the net weight and roll count in the DO-wise packing lists exactly matched the figures declared in the Bills of Entry — showing no wastage despite a claimed manufacturing process — he stated he was not aware of the

technicalities of the UAE production process and could not explain the absence of change in weight, roll count, or length. He confirmed that neither he nor any associate had ever visited or virtually inspected the UAE factory, relying instead on the video provided by the supplier.

- He agreed that all fabric imported was only Dyed and that no printed fabric was imported, notwithstanding that the goods were classified as "Dyed/Printed" citing Digital Printing and Fusion in Bills of Entry. On being shown the video submitted on 09.10.2025 depicting printing occurring only on one side of white fabric, whereas laboratory testing showed dyeing on both sides, he stated that "the processes of Digital Printing and Fusion, as carried out by the supplier, may at times produce results that resemble dyed fabrics."
- On the Chapter 60 PSR discrepancy (CTH 6006 31 → 6006 32, a 6-digit change where a 4-digit change was required), he offered the same explanation regarding Article 3.7 of CEPA as furnished by his father. He confirmed that during the initial period, Sh. Shashank Sharma and Sh. Arjun Gaurav pooled funds and made payments directly to Chinese suppliers on behalf of M/s Modern Fabrics Solutions, which were not reimbursed by his firm.
- He stated that post-clearance, goods were stored at the firm's factory in Jheel Khurenja or the warehouse of M/s D.S. Transport, Kundli, with the majority used for in-house garment manufacturing and the remainder sold locally, though he did not have buyer/GST details readily available. He confirmed that the UAE supplier sent all shipping documents including COO and Annexure-3A via WhatsApp, which were forwarded to the CHA for uploading on ICEGATE.
- He did not dispute the Textile Committee's finding that the fabric was only dyed, not printed, and agreed that the net weight of fabric in DO packing lists and corresponding invoices ought to have marginally increased due to application of inks/chemicals but offered no explanation for the absence of such increase. On being confronted with a contradiction between his earlier statement (that fabrics were already dyed in China) and a later statement (that the UAE supplier imported undyed fabric), he acknowledged the inconsistency and reiterated that "Barbie PD" and "NS Lycra SPX PD" denote dyed fabrics, while maintaining that the UAE supplier had represented to them that plain fabric was imported and processed via Digital Printing and Fusion in UAE.
- On being asked to produce Batch Manufacturing Records for the claimed production process (quantity of fabric utilised, wastage, ink/paper consumption), he stated that such information could only be available with the foreign supplier and undertook to procure the same. The statement, running into 08 pages, concluded with him stating he had nothing more to add.

22. That, subsequent to the submission made by M/s Mahasar International vide letter dated 09.10.2025 enclosing the "Production Process" write-up and video recordings of their overseas supplier, M/s Modern Fabrics Solutions (FZE), claiming that the imported fabrics had undergone a process of "Digital Printing and Fusion" in the UAE, this office, with a view to independently ascertaining whether the said claimed process had in fact been carried out on the goods, addressed letters dated 24.11.2025 **(RUD-26)** to (i) the Central Revenue Control Laboratory (CRCL), New Delhi, and (ii) the Textiles Committee, Ministry of Textiles, Apparel House, Gurugram, forwarding thereto the sealed fabric samples drawn from the eight (08) impugned Bills of Entry, copies of the CRCL Test Reports (Lab Nos. 60/850 to 60/857, all

dated 16.09.2025), the supplier's "Production Process" write-up dated 09.10.2025, and the video recordings submitted by the importer, with a request to examine and opine, inter alia, whether any process of Digital Printing and Fusion appeared to have actually been carried out on the said samples, and to identify any visual or microscopic evidence — such as ink penetration, a fusing layer, print transfer, or coating traces — confirming or negating the process claimed. In response, CRCL, New Delhi, informed this office in writing that it was not equipped to examine and answer the specific query so raised, and that the samples may be got tested from some other laboratory. The Textiles Committee likewise conveyed, albeit verbally, that it was not in a position to render an opinion on the query raised.

23. That, with a view to verifying the authenticity and genuineness of the Certificates of Origin and Annexure-3A declarations relied upon by M/s Mahasar International to avail the benefit of Notification No. 22/2022-Customs under the India–UAE CEPA, this office addressed a reference to the Director (International Customs Division), Central Board of Indirect Taxes & Customs (FTA Cell), Department of Revenue, Ministry of Finance, vide letter F. No. DRI/DZU/23/Enq-24/2025/7273 dated 09.12.2025 **(RUD-27)**, requesting initiation of a verification process under Rule 22 of the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and the United Arab Emirates) Rules, 2022, read with Rule 6(1)(b) of CAROTAR, 2020. The said letter placed on record that M/s Mahasar International (IEC: CHYPA7103H) had imported synthetic fabrics under CTH 54077200, 54075290, 60063200 and 60019200 by availing preferential duty benefit from foreign supplier's M/s Modern Fabric Solutions (FZE), UAE, M/s Shuchi Textile (FZC), UAE, and M/s Shukran Textile (FZC), UAE. Accordingly, verification of the authenticity of the three foreign suppliers and the genuineness of their COO/Annexure-3A declarations was sought from the competent authorities in the UAE, with the requisite Annexure to CBIC Circular No. 38/2020-Customs dated 21.08.2020, together with a detailed questionnaire and copies of the COO Certificates, FORM-I, Bills of Entry, Bills of Lading, Commercial Invoices and Packing Lists in respect of four representative Bills of Entry (4329821, 4329833, 4401431 and 4427006).

24. That the statement of CHA who cleared Bills of Entry for the importer at Mundra SEZ, Sh. Krushnrajsinh Jadeja S/o Harisinh Jadeja, aged about 33 years, resident of 101, Gurukul-1, Anjar, Kutch, Gujarat, was recorded under Section 108 of the Customs Act, 1962 on 23.12.2025 **(RUD-29)** at DRI, Delhi Zonal Unit, in compliance with summons dated 17.12.2025 (DIN: 202512DDZ40000215523) **(RUD-28)**, wherein he inter alia stated as follows:

- That he is a graduate of H.B. Palan Commerce College, Anjar, Kutch; after working with M/s Regal Shipping Pvt. Ltd., he started his own proprietorship firm, M/s Maa Shipping and Logistics, in 2019, and thereafter M/s Maa Marine Services Pvt. Ltd. in 2022 (directors: himself, Jigneshsinh Chandubha Jadeja, and Bharatsinh Himmatsinh Jadeja), in which he is the authorised signatory, operating mainly at Mundra Port with seven named employees.
- That his firm has been handling customs clearance work for M/s Mahasar International since April 2024, for import consignments arriving at Mundra Port or Mundra SEZ.
- That M/s Maa Marine Services Pvt. Ltd. does not hold a CHA licence of its own; for Bills of Entry filed at Mundra Port (INMUN1), the CHA licence of M/s Senghi

Shipping Services (Licence No. ACSFS8148RCH001) was used, to whom he provided all clearance documents (B/L, Invoice, Packing List, COO, etc.) and who filed the Bills of Entry using their own digital signature, charging Rs. 3,500 per container as agency charge. For SEZ Bills of Entry, he has been added as a child user by custodian M/s Fast Track CFS Pvt. Ltd. and files SEZ Bills of Entry using that login; at custodian M/s Shivansh Terminals LLP he is not a child user, and SEZ Bills of Entry there are filed by one Sh. Ankit Ruparel on the basis of documents provided by him.

- That he came into contact with M/s Mahasar International through one Sh. Omprakash, to whom he used to provide transportation services (Mundra to Nhava Sheva) and who later asked him to handle customs clearance for a firm related to him; Sh. Omprakash thereafter shared the contact of one Sh. Mukesh, who used to send all documents relating to M/s Mahasar International via WhatsApp (mobile no. 9999666840) and email (mukesh@signcubeservices.com); payments for clearance services were coordinated through Sh. Omprakash and received through banking channels from the bank account of M/s Mahasar International; Sh. Mukesh is stated, to his knowledge, to be an employee of M/s Signqube Services Private Limited, Dwarka, New Delhi.
- That all Bills of Entry filed for M/s Mahasar International declared the goods as "Dyed Polyester Knitted Fabrics," and that M/s Mahasar International claimed the benefit of India-UAE CEPA, availing 100% duty waiver, in all Bills of Entry.
- That the conditions for availing the concessional CEPA rate on goods of Chapter 54 are CTSH + 40% Value Addition, i.e., a change in tariff sub-heading at the six-digit level coupled with 40% value addition through the manufacturing process undertaken in the UAE.
- That the production process declared to have been undertaken on the fabric in the UAE, as reflected in Annexure-3A, was initially declared as "Digital Printing and Fusion" in the earlier Bills of Entry, and was later changed by the importer to "Dyeing/Printing and Fusion" in subsequent Bills of Entry.
- That the goods were declared as "Dyed"; that in respect of the first Bill of Entry filed at Mundra Port, the examining Customs officer had sent a fabric sample to the Textiles Committee, whose report also confirmed the fabric to be "Dyed"; and that the same dyed fabric was imported in the subsequent Bills of Entry as well.
- That, to his knowledge and as per the test reports of the imported goods, the goods were only "Dyed" and were not printed in any sense; that the Annexure-3A, the declared UAE manufacturing process, the Bill of Lading, Commercial Invoice, Packing List and COO were all provided to him by Sh. Mukesh (stated to be an employee of the importer, M/s Mahasar International) through email and WhatsApp; and that the Bills of Entry were filed strictly as per the particulars mentioned in these documents, wherein the goods were declared as "Dyed Fabrics."
- That he had no direct communication with any UAE supplier, and communicated only with Sh. Omprakash, with subsequent documents being sent by Sh. Mukesh on the basis of contact details shared by Sh. Omprakash.
- That his firm has also handled customs clearance work for M/s Mary King Fashion.
- That he was similarly approached by Sh. Omprakash for customs clearance of M/s Mary King Fashion's imports, and that all documents for that firm were also forwarded by the same Sh. Mukesh from the same e-mail ID (mukesh@signcubeservices.com).
- That the same foreign suppliers were involved in the imports of both M/s Mahasar

International and M/s Mary King Fashion.

- That the nature of goods, declared processes and classification were similar in both cases, and that M/s Mary King Fashion also claimed the benefit of India-UAE CEPA.
- That, in discharge of his KYC obligations as a CHA, he received the IEC number and GSTIN certificate of both firms through Sh. Omprakash; that as per the KYC documents so received, M/s Mahasar International is stated to be a proprietorship firm of Sh. Mitesh Aggarwal and M/s Mary King Fashion a proprietorship firm of Sh. Mukesh; and that his employees verified the IEC and GSTIN particulars on the ICEGATE and GST portals, but no further/independent verification was undertaken.
- That he has never communicated with the proprietors of either firm and never sought to ascertain the actual beneficiary of either firm, all communication having been confined to Sh. Omprakash (mobile no. 9289246853).
- That, under Section 124 of the Customs Act, 1962, no order confiscating any goods shall be made unless the owner of the goods is given notice in writing of the grounds on which it is proposed to confiscate the goods. Section 110(2) of the Customs Act, 1962 further provides that where any goods are seized under sub-section (1) thereof and no notice in respect thereof is given under clause (a) of Section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized. The proviso to Section 110(2) empowers the Principal Commissioner of Customs or Commissioner of Customs to extend the aforesaid period of six months, on sufficient cause being shown, for a further period not exceeding six months, provided the person from whom such goods were seized is informed of such extension within the said initial period of six months.

25. That the goods in this case were initially detained vide Detention Memos dated 13.09.2025 and were subsequently formally seized vide Seizure Memo F.No: DRI/DZU/23/Enq-24/2025 dated 16.10.2025. For the purpose of ensuring compliance with Section 110(2) of the Customs Act, 1962, the period of six months was reckoned from the earlier date of detention, i.e. 13.09.2025. That, in the present case, the goods being detained on 13.09.2025, the initial period of six months for issuance of notice under Section 124(a) of the Customs Act, 1962 was accordingly due to expire on 12.03.2026. As narrated in the foregoing paragraphs, the verification of the Certificates of Origin and Annexure-3A declarations from the competent authorities in UAE, sought vide this office's references dated 09.12.2025 and 05.01.2026 to the FTA Cell, CBIC, remained pending, and the investigation could not be brought to its logical conclusion and a notice could not be issued within the initial period of six months for the seized goods as per provisions of Section 110 of the Customs Act,1962, thereby constituting sufficient cause for extension of the said period. Accordingly, Principal Additional Director General, DRI(DZU), in exercise of the powers conferred under the proviso to Section 110(2) of the Customs Act, 1962 extended the time limit for issuing notice under Section 124(a) of the Customs Act, 1962 in this case for a further period of six months. The same was communicated to the importer vide this office Letter F. No. DRI/DZU/23/Enq-24/2025/8120 dated 27.02.2026 **(RUD-30)**, being well within the initial period of six months from the date of seizure, thereby satisfying the requirement of the proviso to Section 110(2) of the Customs Act, 1962.
26. A reply to the verification request under Rule 6(1)(b) of CAROTAR, 2020 read with Rule 22 of the Customs Tariff (Determination of Origin of Goods under the India-

UAE CEPA) Rules, 2022, forwarded by this office to the Director (International Customs Division), Central Board of Indirect Taxes and Customs (FTA Cell), New Delhi, was received from FTA Cell vide its letter dated 07.04.2026 **(RUD-31)** enclosing therein verification report in respect of four representative Bills of Entry (4329821, 4329833, 4401431 and 4427006). received from Issuing Authority of UAE. Each verification report consists of a Reply to the questionnaire and Annexure-1 to 4 where Annexure-1 was Country of Origin Certificate, Annexure-2 was Industrial License issued by Govt. of Sharjah, Annexure-3 was images of warehouse premises showing the machines installed and Annexure-4 was the proof of local purchase/export of the raw material. Based on the replies received, the following findings emerge:

Table V: UAE Supplier Details as per FTA Cell Verification Replies — Comparative Analysis

Parameter	M/s Modern Fabrics Solution (FZE)	M/s Shuchi Textile (FZC)	M/s Shukran Textiles (FZC)
B.E No and Date	4329821 Dt 05.09.2025	4329833 Dt 05.09.2025, 4401431 Dt 09.09.2025	4427006 Dt 10.09.2025
COO No.	CoO-CICO-0198164-20250825	CoO-CICO-0195554-20250821, CoO-CICO-0200624-20250827	CoO-CICO-0005211-20250906
HSN Import	54077200	60019200 54079200	54075290
Warehouse Size	400 sq. metres (Q3-078, SAIF Zone)	400 sq. metres (A2-030, SAIF Zone)	600 sq. metres (A2-086, SAIF Zone)
Claimed Production Capacity	30,000 m per day	30,000 m per day	30,000 m per day
Printing Machines	2 Units	2 Units	2 Units
Dyeing Units / Plants	1 Unit	1 Unit	1 Unit
Management Staff	12 Personnel	12 Personnel	4 Personnel
Contract Labour	35 Personnel	35 Personnel	65 Personnel
Claimed Process	In-house dyeing, printing, finishing, inspection, packing	In-house dyeing, printing, finishing, inspection, packing	In-house knitting, dyeing, printing, finishing, inspection, packing
Verification of Process	Manufacturing process claimed as using 'Grando 8-Head Vapor-Phase Dyeing plant which uses dye-sublimation technology	Manufacturing process claimed as using 'Grando 8-Head Vapor-Phase Dyeing plant which uses dye-sublimation technology	Manufacturing process claimed as using 'Grando 8-Head Vapor-Phase Dyeing plant which uses dye-sublimation technology

	where dye particles are vaporized and infused into the fiber core under high temperature.	where dye particles are vaporized and infused into the fiber core under high temperature.	where dye particles are vaporized and infused into the fiber core under high temperature.
Raw Material Source	Hangzhou Chuanqi Import & Export trade Co ltd	Declared as sourced from M/s Shukran Textiles (FZC) and M/s Modern Fabrics Solution (FZE)	Declared as sourced from M/s Modern Fabrics Solution (FZE) with Origin as China
Date of issuance of license for commencement of operations	License No: 24428, Issuance Date : 05.04.2025	License No: 24468, Issuance Date : 08.05.2025	License No: 24401, Issuance Date : 22.03.2025

27. The following significant findings emerge from the FTA Cell verification replies:

(i) Minuscule warehouse sizes incompatible with claimed production capacity: All three UAE exporters operate from warehouses measuring between 400 and 600 sq. metres in the SAIF Zone, Sharjah. It is not possible from a 400 sq. metre warehouse (approximately 20m × 20m) to physically accommodate the machinery, material handling infrastructure, labour complement, and goods storage required to produce 30,000 metres of fabric per day.

(ii) Identical claimed production capacity — template-based replies: All three UAE suppliers have reported an identical production capacity of 30,000 metres per day, used identical descriptions of the manufacturing process ('Grando 8-Head Vapor-Phase Dyeing/Sublimation'), and described substantially identical machinery complements and staffing arrangements strongly indicating that the replies were prepared from a common template and do not appear to reflect genuine, independently-verified manufacturing activity at each entity's premises.

(iii) Circular supply arrangement: M/s Shuchi Textile (FZC) has declared in its verification reply that its raw material for manufacturing is sourced from M/s Shukran Textiles (FZC) in one case and M/s Modern Fabrics Solution (FZE) in another case— which is itself two of the three UAE exporters in this inquiry. This circular arrangement — where one of the three UAE suppliers under investigation claims to source raw material from another supplier under investigation — raises serious doubts about the genuineness and independence of the declared manufacturing chain, and suggests a facade of manufacturing activity created within a small group of inter-related UAE entities.

(iv) Claimed process inconsistency. The UAE suppliers' verification replies describe the manufacturing process as 'Grando 8-Head Vapor-Phase Dyeing/Sublimation' — a term that conflates the names of a sublimation printing process with 'dyeing', which are two technically incompatible processes. This description is scientifically incoherent and further reinforces the inference that the declared manufacturing process is fabricated.

(v) No independent factory inspection records: None of the three UAE suppliers provided independent factory inspection records or verification reports (Annexure 3 in each reply merely reiterated the suppliers' own claims) to substantiate that the declared manufacturing process actually took place on the specific goods covered by the COOs. The UAE Ministry of Economy also did not provide any independent inspection records.

(vi) Exports made even prior to issuance of licence: M/s Modern Fabrics was issued Industrial Licence No. 24428 by the Government of Sharjah on 05.04.2025 for undertaking the activity of "Textile Fibers Preparatory Operations." Accordingly, the said entity could have lawfully commenced its licensed commercial operations only upon issuance of the said licence, i.e., on or after 05.04.2025. However, scrutiny of the import data pertaining to M/s Mahasar International reveals that M/s Modern Fabrics had already exported five containers prior to the aforesaid date, while claiming that the goods had been manufactured through the process of "Digital Printing and Fusion" using a Grando 8-Head Vapor Phase Dyeing/Sublimation Machine. The fact that M/s Modern Fabrics purportedly undertook and completed the claimed manufacturing process and exported the resultant goods even before the issuance of its industrial licence raises serious doubts regarding the veracity and genuineness of the manufacturing activities declared by it. The chronology of events, coupled with the absence of a valid industrial licence during the period when the said manufacturing activity was allegedly undertaken, prima facie indicates that the claimed manufacturing process may not have actually been carried out by M/s Modern Fabrics and that the declared manufacturing activity may have been projected merely as a façade to lend legitimacy to the transactions. These circumstances, therefore, cast serious doubt on the genuineness of the declared manufacturing operations.

(vii) Anomaly in documents submitted before the Customs while filing Bills of Entryvis-à-vis documents furnished with the FTA verification report –

At the time of filing the aforesaid Bill of Entry, the CHA/importer submitted, inter alia, the Bill of Entry, Commercial Invoice, Packing List, Certificate of Origin (COO), Form-1 and Annexure-3A before the Customs authorities. However, during the subsequent verification of the Certificate of Origin by the FTA Cell, the verification report contained, inter alia, a reply to the verification questionnaire, copy of the COO, Industrial Licence, photographs/images of the warehouse depicting machinery and raw materials, and local purchase/export invoices purportedly evidencing procurement of the raw materials used by the foreign supplier in the manufacture of the exported goods.

On a comparison of the documents submitted at the time of import with the documents furnished subsequently during the FTA verification, significant discrepancies and inconsistencies were noticed, which raise serious doubts regarding the authenticity of the documents and the manufacturing process claimed by the foreign supplier. The discrepancies are discussed below:

(a) B.E No: 4329821 Dt 05.09.2025, COO No: CoO-CICO-0198164-20250825, Foreign Supplier: Modern Fabrics Solution (FZE).

- **Machinery shown as being used for the claimed manufacturing process:**
  The photographs furnished during the FTA verification included an image of the purported "Dyeing Room", wherein two Grando sublimation printers were shown installed. M/s Modern Fabrics Solution claimed that these machines were being used for the processes of dyeing/printing and fusion and that the said processes resulted in value addition of more than 40%, thereby satisfying the applicable origin criterion.

However, the machinery shown in the photographs is essentially an inkjet/sublimation printing machine designed for printing designs onto paper/fabric through sublimation printing, and, by its very nature and configuration, does not appear to be a machine capable of undertaking the claimed dyeing and fusion process or of manufacturing/processing the type of fabric ultimately imported into India. Thus, the machinery shown by the foreign supplier does not prima facie substantiate its claim that the imported fabric had undergone the stated manufacturing processes in its premises.

- **Nature of ink used vis-à-vis the dye identified in the imported fabric:**
  In another photograph furnished during the verification, the ink purportedly used for the claimed dyeing/printing process was shown. The labels affixed to the cartons of ink bore the name of M/s Om Shanti Machineries Exim, an Indian supplier/exporter from whom M/s Modern Fabrics Solution had procured the Grando Inkjet Printer and sublimation ink. The description of the goods exported by the Indian supplier indicates that the ink was sublimation ink intended for use in the Grando Inkjet Printer. However, the technical findings contained in the report received from **ATIRA(RUD-33)** establish that the fabrics imported into India from M/s Modern Fabrics Solution were dyed using **dispersed dyes and not sublimation ink**. This material discrepancy assumes significance, as the very consumable shown by the foreign supplier as being used in its claimed manufacturing process is inconsistent with the nature of dye identified in the finished fabric. Consequently, the evidence furnished by the foreign supplier does not corroborate its claim that the imported fabrics were subjected to the declared dyeing/printing process using the machinery and materials shown in the verification photographs.
- **Discrepancy in the declared supplier of Grey/White Fabric:**
  A further material discrepancy is noticed in **Annexure-3A**. The copy of Annexure-3A submitted by the CHA/importer at the time of filing the Bill of Entry identifies the supplier from whom M/s Modern Fabrics Solution allegedly procured the **Grey/White Fabric** as **"Ningbo My Dream Import and Export Co. Ltd."** However, in the documents/reply subsequently furnished for verification and received through the FTA Cell, the name of the supplier of the same Grey/White Fabric is shown as **"Hangzhou Chuanqi Import & Export Trade Co. Ltd."** Significantly, the other particulars appearing in the two documents are stated to be identical. The change in the identity of the purported supplier of the principal raw material, while retaining the same other particulars, is a material inconsistency and raises serious doubts regarding the authenticity and reliability of the documents furnished to establish the procurement and origin of the raw material. It also casts doubt on whether the documents subsequently furnished during FTA verification pertain to the actual transactions undertaken by M/s Modern Fabrics Solution.

In view of the above, it appears that the aforesaid discrepancies are not merely clerical or inconsequential in nature. The documents submitted at the time of import and those subsequently furnished during FTA verification contain materially inconsistent particulars concerning the machinery allegedly used for manufacture, the consumables allegedly used in the claimed dyeing process, the nature of dye actually detected in the imported fabric, and the identity of the supplier of the underlying Grey/White Fabric. Further, the documents relied upon during verification do not satisfactorily corroborate the manufacturing process and value addition claimed by the foreign supplier. The contradictions, when considered cumulatively, prima facie indicate that inaccurate, inconsistent and/or false documents were furnished to the Customs authorities with a view to substantiate the claimed manufacturing process and confer eligibility for preferential tariff treatment under the FTA. The authenticity and genuineness of the documents submitted in support of the Certificate of Origin and the underlying claim of manufacture and origin are, therefore, rendered highly doubtful and warrant rejection of the preferential origin claim, apart from further investigation into the manner in which such documents were prepared and furnished before the Customs authorities.

(b) B.E No: 4427006 Dt 10.09.2025, COO No: CoO-CICO-0005211-20250906, Foreign Supplier: Shukran Textiles (FZC).

- As per **Annexure-3A** submitted before the Customs authorities at the time of filing of the said Bill of Entry, it was declared that the foreign supplier, **M/s Shukran Textiles (FZC)**, had procured fabric falling under **HSN 54077100** from **M/s Modern Fabrics Solution (FZE)**, with the **country of origin of the said raw material declared as UAE**. Such declaration necessarily implies that either M/s Modern Fabrics Solution (FZE) had itself manufactured the said fabric in the UAE or had procured the same from an entity located in the UAE which had manufactured the said fabric there. However, in the reply subsequently received through the **FTA Cell** during verification, although the supplier of the raw material continued to be shown as **M/s Modern Fabrics Solution (FZE)** and the HSN remained **54077100**, the **country of origin of the said raw material was changed from UAE to China**. Further, the local raw material purchase invoice furnished along with the documents submitted for FTA verification also indicates the **country of origin as China**.
- The above discrepancy is material in nature, as the country of origin of the very raw material purportedly used in the manufacture of the exported goods has been declared differently in the documents submitted before the Customs authorities and those subsequently furnished during FTA verification. The declaration of **UAE as the country of origin at the time of import** is therefore inconsistent with the subsequent documentary evidence indicating **China as the actual country of origin** of the same raw material. This contradiction raises serious doubts regarding the correctness and authenticity of the declarations made in Annexure-3A and suggests that the documents submitted at the time of filing the Bill of Entry may have been **incorrectly prepared or deliberately altered so as to create an appearance of UAE-origin raw material and thereby support the claim of preferential origin under the applicable FTA**. The discrepancy also materially undermines the claim that the goods had undergone sufficient processing or value addition in the UAE to qualify as originating goods under the relevant Rules of Origin.

(c) B.E No: 4329833 Dt 05.09.2025, COO No: CoO-CICO-0195554-20250821, Foreign Supplier: Shuchi Textile (FZC).

- On analysis of **Annexure-3A, the reply received from the FTA Cell and the local purchase invoice**, it was found that the foreign supplier had purportedly purchased fabric falling under **HSN 60019100** from **M/s Shukran Textiles (FZC)** and thereafter claimed to have undertaken the qualifying process of **"Dyeing/Printing and Fusion"** on the said fabric using a **Grando Inkjet Printer**, resulting in the final fabric being declared under **<u>CTH 60019200</u>**. It is pertinent to mention that **CTH 60019100 covers fabrics of cotton**, whereas **CTH 60019200 covers fabrics of man-made fibres/materials**. Thus, the declared manufacturing process of dyeing/printing and fusion, as claimed by the foreign supplier, cannot alter the fundamental fibre composition of the fabric from cotton to man-made fibre. A process such as dyeing, printing or fusion may impart colour, design or other physical characteristics to the fabric, but cannot transform a fabric manufactured from cotton fibres into a fabric manufactured from man-made fibres.
- Accordingly, if the final product was in fact a fabric of **man-made fibres** classifiable under **CTH 60019200**, as indicated in the relevant import documents, it could not have been produced merely by subjecting cotton fabric falling under **CTH 60019100** to the declared processes of "Dyeing/Printing and Fusion". Such a transformation would necessarily require a change in the underlying material/fibre composition and a corresponding manufacturing process involving man-made fibres, which has not been

established by the foreign supplier. The declaration that cotton fabric under CTH 60019100 was subjected only to the stated processes and thereby resulted in the claimed final product is, therefore, **technically and commercially inconsistent and prima facie untenable**.

- This discrepancy further casts serious doubt on the genuineness of the manufacturing process claimed by the foreign supplier and on the correctness of the documents furnished in support of the **Certificate of Origin and the preferential tariff claim**. It also indicates that the declared description/classification of the raw material and the resultant finished goods may not represent the actual nature and manufacturing history of the goods, thereby raising serious doubts as to whether the goods had undergone the requisite processing and value addition in the UAE to qualify as originating goods under the applicable Rules of Origin.

(d) B.E No: 4401431 Dt 09.09.2025, COO No: CoO-CICO-0200624-20250827, Foreign Supplier: Shuchi Textile

- On analysis of the documents submitted before the Customs authorities, viz. the **Packing List and Annexure-3A**, and the documents subsequently received through the **FTA Cell**, it was found that there are significant and material discrepancies in the particulars of the raw material purportedly procured and used by the foreign supplier. As per the **local purchase invoice** furnished during FTA verification, the importer had purchased raw material, i.e. fabric falling under **CTH 54077100**, having a CIF value of **USD 66,823**, with the **country of origin declared as CN (China)**, comprising **1,199 bales** and having a **gross weight of 24,257 Kgs**, from **M/s Modern Fabrics Solution (FZE)**.
- However, as per **Annexure-3A**, the foreign supplier declared that woven fabric falling under **CTH 54077100**, having a value of **USD 66,823.44** and quantity of **123,054 Sq. Mtr.**, was purchased from **M/s Modern Fabrics Solution (FZE)**. The same Annexure-3A further records that **10,533.09 Sq. Mtr.** of the said fabric was allegedly lost as wastage during the process of **"Dyeing/Printing and Fusion"**, leaving a declared total output of **112,521.83 Sq. Mtr.** Significantly, the **country of origin of the raw material in Annexure-3A was declared as UAE**, whereas the corresponding local purchase invoice furnished during verification clearly indicates **CN (China)** as the country of origin.
- Further, the **Packing List submitted before the Customs authorities** records the consignment as comprising **1,199 bales**, having a **gross weight of 24,257 Kgs and net weight of 23,657 Kgs**. Thus, the documents, when examined collectively, disclose serious inconsistencies not only with regard to the **country of origin**, but also with regard to the **quantity, weight, wastage and resultant output** of the raw material allegedly subjected to the claimed manufacturing process.
- In particular, the local purchase invoice and Packing List establish the physical quantity of the raw material in terms of **1,199 bales weighing 24,257 Kgs gross**, whereas Annexure-3A introduces a substantially different quantitative parameter by declaring the raw material as **123,054 Sq. Mtr.**, followed by an alleged wastage of **10,533.09 Sq. Mtr.** and a final output of **112,521.83 Sq. Mtr.** No satisfactory documentary or technical evidence has been furnished to establish the basis on which such wastage was determined or to reconcile the declared quantity in square metres with the corresponding bale-wise quantity and weight appearing in the local invoice and Packing List. More importantly, the declaration of **UAE as the country of origin in Annexure-3A is directly contradicted by the local purchase invoice,**

which identifies China as the country of origin of the same raw material.

- The above discrepancies are material and go to the very root of the claim regarding the procurement, origin, quantity and processing of the raw material. The absence of a cogent reconciliation between these documents raises serious doubts as to whether the raw material described in the local purchase invoice is the same material declared in Annexure-3A and subsequently exported to India after the alleged manufacturing process. The conflicting declarations also indicate that the documentary trail presented before the Customs authorities and the documents furnished during FTA verification are **internally inconsistent and incapable of satisfactorily establishing the actual source, quantity and processing of the raw material**.
- The cumulative effect of these discrepancies prima facie indicates that the documents submitted in support of the preferential origin claim **do not present a consistent or credible account of the manufacturing activity undertaken by the foreign supplier in UAE**. The conflicting figures relating to quantity, weight, wastage and output, coupled with the contradictory declaration regarding the country of origin of the raw material, materially undermine the credibility of Annexure-3A and the local purchase documents and cast serious doubt on the genuineness of the claimed manufacturing process and the consequent eligibility of the imported goods for preferential tariff treatment.

28. Further, this office tried to obtain opinion of CRCL, New Delhi as well as Textile Committee of India to ascertain whether the claimed manufacturing process was performed on the fabrics imported by the importer however, both of them expressed their inability to conduct such test or give their opinion. Thereafter, this office tried to obtain an opinion from Northern India Textile Research Association (NITRA) however, they also expressed their inability to perform such tests. Thereafter, matter was taken up with M/s Ahmedabad Textile Industry Research Association (ATIRA) who agreed to provide the test results. Thereafter, the fabric samples drawn from all eight detained containers of M/s Mahasar International (and two containers of M/s Mary King Fashion — another entity under the same modus operandi under investigation in a separate case), totalling 10 (ten) fabric samples, were forwarded to the Ahmedabad Textile Industry's Research Association (ATIRA), Ahmedabad — a premier textile testing and research institution — for expert technical examination. The samples were forwarded vide this office letter No. DRI/DZU/23/Enq-24/2025/8273 dated 10.03.2026 **(RUD-32)**. After examination, ATIRA issued its Test Report bearing No. A/T/219 (2026-27) dated 25.05.2026 **(RUD-33)** (ULR No. TC 5097 26 2 00002001F, Lab Code: TTCT-41/1 to TTCT-41/10).
29. The test parameters examined by ATIRA for each sample included: (i) whether the yarn is spun or multifilament; (ii) whether the fabric is bleached or dyed; (iii) type of dye used; (iv) whether the fabric is a pile fabric or woven; (v) presence of bonding/lamination; (vi) extent of fusion of dye throughout the fabric by microscopic analysis; (vii) yarn dye penetration from sheath to core by microscopic analysis; and (viii) whether the fabric is coated or impregnated. The results for all 08 samples pertaining to M/s Mahasar International are tabulated below:

Table VI: ATIRA Test Report No. A/T/219 (2026-27) dated 25.05.2026 — Summary of Results

Sample	B/E	Fabric	Composition	GSM	Dye Fusion	Yarn Dye	Coating

Code	No. (Container)	Type	(Warp/Weft)		(Microscopic)	Penetration (Sheath→Core)	/ Impreg-nation
TTCT-41/1	4401438 (BWLU5211603)	Pile/Knitted (A-2)	Polyester 92.7% Elastane 7.2%	268.63	**Complete Fusion**	**Complete Penetration**	**None**
TTCT-41/2	4401431 (BWLU5207882)	Woven (B-2)	Poly 93.6%/El 7.2% (W); Poly 94.9%/El 5.1% (We)	208.28	**Complete Fusion**	**Complete Penetration**	**None**
TTCT-41/3	4401434 (HPCU4910853)	Woven (C-2)	Poly 93.0%/El 7.0% (W); Poly 94.6%/El 5.4% (We)	178.28	**Complete Fusion**	**Complete Penetration**	**None**
TTCT-41/4	4401439 (TCKU9019688)	Pile/Knitted (D-2)	Polyester 94.1% Elastane 5.9%	273.86	**Complete Fusion**	**Complete Penetration**	**None**
TTCT-41/5	4427006 (TGHU7280596)	Woven (E-2)	Poly 94.3%/El 5.7% (W); Poly 93.2%/El 6.8% (We)	126.10	**Complete Fusion**	**Complete Penetration**	**None**
TTCT-41/6	4329835 (CAXU9068258)	Woven (F-2)	Poly 92.9%/El 7.1% (W); Poly 93.0%/El 7.0% (We)	207.57	**Complete Fusion**	**Complete Penetration**	**None**
TTCT-41/7	4329821 (BSIU9182460)	Pile/Knitted (G-2)	Polyester 92.8% Elastane 7.2%	303.12	**Complete Fusion**	**Complete Penetration**	**None**
TTCT-41/8	4329833 (TGHU7925329)	Woven (H-2)	Poly 94.2%/El 5.8% (W); Poly 95.1%/El 4.9% (We)	208.86	**Complete Fusion**	**Complete Penetration**	**None**

30. The overall conclusions drawn by ATIRA in its Test Report No. A/T/219 (2026-27) are reproduced/summarised hereunder:

(i) Uniformity of colour on both sides: The depth of colour on both the face side and the back side of all fabric samples is identical, with no white patches, dullness, or colour variation on the back side. The Delta E value (a quantitative measure of colour difference) between the face and back of the 7 (seven) woven fabric samples varied between only 0.03 and 0.7 — an insignificant variation that conclusively establishes that the dye colour has fully diffused from front to back throughout the fabric.

(ii) Fully coloured selvedges: The selvedges on both sides of the width of all 08 (eight) fabric samples are fully coloured. This is a characteristic that occurs exclusively in dyed fabric, because in the process of commercial dyeing, the fabric is immersed in a dye bath and the selvedges become as fully dyed as the main body of the fabric. In contrast, in digitally printed fabric, the selvedges necessarily remain undyed, because the printing mechanism (whether inkjet or heat-transfer sublimation) applies ink/colour only within the print path/area and cannot reach the selvedges. ATIRA confirmed this distinction by reference to a video showing undyed selvedges in printed fabric.

(iii) Complete dye penetration (sheath to core) by microscopic analysis: Microscopic examination of cross-sections of the yarn confirmed complete penetration of the dye in the yarn from sheath to core. The depth of shade of the yarn sheath and yarn core is identical. This characteristic is produced only by commercial disperse dyeing in which the fabric is submerged in a hot dye bath under pressure, causing the dye molecules to penetrate and be retained within the polyester fibre from outside to core. Digital sublimation printing is a surface-only printing process — the dye/ink does not penetrate the yarn from sheath to core.

(iv) Complete fusion of dye throughout the fabric: Microscopic analysis further confirmed complete fusion of dye throughout the fabric in all samples, i.e., the dye is not merely deposited on the surface but is fully integrated into the fibre structure.

(v) Absence of coating, impregnation, or lamination: No coating, impregnation, or lamination was detected on any of the 10 fabric samples under microscopic examination. Visual observation further confirmed the absence of any lamination.

31. The ATIRA findings directly contradict and negate the declarations made in the Certificates of Origin (COOs) issued by the UAE Ministry of Economy and the Annexure-3A declarations filed by the UAE exporters with the Bills of Entry, wherein the claimed manufacturing process is ‘Digital Printing and Fusion’ or ‘Dyeing/Printing and Fusion’ of grey/bleached fabric using Grando inkjet/sublimation printing machines.
32. All three foreign suppliers claimed that they used Grando 8-Head Vapor-Phase Dyeing plant to do the process of “Digital Printing and Fusion” or “Dyeing/Printing and Fusion” on the basis of which they satisfied the PSR criteria. Inquiries into the equipment claimed to have been used for the alleged manufacturing process in the UAE have revealed that the Grando 8-Head Inkjet/Sublimation Printing Machine (Model: CEJ-2008TX) — described by all three UAE suppliers as the machine used for ‘Digital Printing and Fusion’ — is supplied by an Indian company based in Surat, details of which are as under:

TABLE-VII

Field	Details
Name of Company	M/s Om Shanti Machineries Exim
Address	18, Navjivan Industrial Co-operative Service Society, Surat
City	Surat, Gujarat
IEC Code	AAIFO1883F

Port of Export	Nhava Sheva (INNSA1)
Machine Supplied	Grando CEJ-2008TX Inkjet Printer (8-Head Digital Sublimation Printing Machine)

33. The export data of M/s Om Shanti Machineries Exim (IEC: AAIFO1883F) was examined and it has been found that the said Indian company has exported the Grando CEJ-2008TX Inkjet Printer along with accessories (including CMYK sublimation printing inks, sublimation paper, M.S. paper transfer machine, air compressor, and 6 KVA Online UPS) to all three UAE-based suppliers involved in the present inquiry. The relevant Shipping Bill details are tabulated below:

TABLE-VIII

Shipping Bill No.	SB Date	Port	Consignee (UAE)	Key Items Exported (FOB Value in Rs.)
9351362	24/04/2024	Hazira (INHZA1)	M/s Modern Fabrics Solution (FZE), Sharjah	Grando CEJ-2008TX Inkjet Printer (Rs. 27.55 lakh); M.S. Paper Transfer Machine & Spare Parts (Rs. 16.50 lakh); CMYK Sublimation Inks; Sublimation Paper; Air Compressor; UPS [Exported by Trans India House Impex Limited, IEC: 592035859, Hazira]
9830795	13/05/2024	Nhava Sheva (INNSA1)	M/s Shukran Textiles (FZC), Sharjah	Grando CEJ-2008TX Inkjet Printer (Rs. 27.16 lakh); M.S. Paper Transfer Machine (Rs. 16.26 lakh); CMYK Sublimation Inks; Sublimation Paper; Air Compressor; UPS
9889636	15/05/2024	Nhava Sheva (INNSA1)	M/s Shuchi Textile (FZC), Sharjah	Grando CEJ-2008TX Inkjet Printer (Rs. 27.21 lakh); M.S. Paper Transfer Machine (Rs. 16.29 lakh); CMYK Sublimation Inks; Sublimation Paper; Air Compressor; UPS
4772062	26/08/2025	Nhava Sheva (INNSA1)	M/s Modern Fabrics Solution (FZE), Sharjah	Grando CEJ-2008TX Inkjet Printer (Rs. 42.44 lakh); M.S. Paper Transfer Machine (Rs. 17.94 lakh); CMYK Sublimation Inks; Sublimation Paper; Air Compressor; UPS (Total approx. Rs. 78.54 lakh)

34. It is noteworthy that apart from M/s Om Shanti Machineries Exim (Surat), another Hazira-based exporter — M/s Trans India House Impex Limited (IEC: 592035859), Shipping Bill No: 9351362— has also exported identical Grando machine packages to M/s Modern Fabrics Solution (FZE). However, during investigation it was found that M/s Trans India House Impex Limited has purchased the said machines and accessories from M/s Om Shanti Machineries Exim and then exported them as it is to M/s Modern Fabrics Solution (FZE) therefore, M/s Om Shanti Machineries Exim is the source of all the Grando machines exported to all three foreign suppliers.
35. For further investigation technical person of M/s Om Shanti Machineries Exim was summoned. A person named Sh. Hirenkumar Sumanbhai Patel, S/o Sh. Sumanbhai Rambhai Patel, Partner (Technical) in M/s Om Shanti Machineries Exim appeared in DRI office in compliance of summons dated 27.06.2026 (CBIC-DIN-

202606DDZ40000777DBB) **(RUD-34)** and tendered his voluntary statement recorded under Section 108 of the Customs Act, 1962 on 03.07.2026 **(RUD-35)**.

- He stated that he holds a 25% share in M/s Om Shanti Machineries Exim (PAN: AAIFO1883F, IEC: AAIFO1883F, GSTIN: 24AAIFO1883F1Z9), Surat, and looks after the technical side of the business, including installation and quality control of machines. He stated that the firm imports Grando brand inkjet printers from M/s Shanghai Grando Digital Technology Co. Ltd, China, and has exported six machines (Model: Grando CEJ-2008TX) to three UAE-based buyers — M/s Modern Fabrics Solution FZE, M/s Shuchi Textile (FZC), and M/s Shukran Textiles (FZC).
- He stated that he is not personally acquainted with Sh. Anil Aggarwal, Sh. Mitesh Aggarwal, or "Om Prakash," and that his UAE-side contacts for these buyers were Sh. Jitesh Murlidhar Sajnani (mobile +971547499972) and Sh. Shrikant (mobile +971569489571). He stated that he personally visited UAE in June 2024 to install machines at M/s Shukran Textiles and M/s Shuchi Textile (two machines each), and that his engineer Sh. Anand Rajput visited UAE in November 2025 to install two machines at M/s Modern Fabrics (imported by the latter in August 2025).
- He described the Grando CEJ-2008TX as an 8-head inkjet printer manufactured by M/s Shanghai Grando Digital Technology Co. Ltd, working on sublimation technology using Dye Sublimation ink, wherein a design is first printed on Heat Transfer Paper, which is then pressed with the fabric under heat in a separate heat transfer machine, causing the ink to fuse onto the fabric surface.
- He categorically stated that colour/dye applied by this process is NOT penetrated into the yarn from sheath to core — only a thin surface layer is printed, and the dye does not penetrate throughout the fabric. He stated that although it is possible to print both sides of the fabric, the print remains confined to the surface and does not penetrate sheath to core, and that the selvedges remain undyed/uncoloured.
- He stated that the raw material required is sublimation ink (Cyan, Yellow, Magenta, Black), sublimation paper, and grey/dyed polyester fabric, and confirmed that the approximate production capacity of one Grando CEJ-2008TX machine is 4,500 sq. mtrs. per day under normal operating conditions, providing a copy of the machine catalogue in support **(RUD-36)**.
- He stated that fabric produced using the Grando machine should correctly be classified as "printed fabric" (CTH 5407 74) and not "dyed fabric," since no dyeing takes place through this machine, and that it is not possible to dye a fabric using Grando machines.
- On personally examining all samples drawn from consignments imported by M/s Mahasar International (08 samples, at Mundra SEZ) and M/s Mary King Fashion (02 samples), he stated on record that no "Digital Printing/Dyeing and Fusion" process using Grando inkjet printers had been undertaken on any of these fabrics — that these are Dyed fabrics, Dyed in commercial large-scale suppliers by submersion in tanks of disperse dyes dissolved in dispersing agent, which is the only method by which colour gets completely embedded in polyester yarn from sheath to core, as observed in the samples, and that it is not possible to achieve this finish with Grando inkjet machines.

36. Furthermore, the export data reveals that CMYK sublimation inks and sublimation paper (items indispensable for digital sublimation printing) were also exported to all three UAE suppliers along with the machine. However, as established by ATIRA's

test report, the imported fabrics are dyed using "**Disperse Dyes**" and not digitally printed using any sublimation ink, indicating that either the machines were not actually used for the production of the subject goods, or the claimed process is a façade.

37. A further voluntary statement of Sh. Anil Aggarwal was recorded under Section 108 of the Customs Act, 1962 on 05.08.2026 **(RUD-38)**, in response to summons dated 30.07.2026 (DIN: 202607DDZ4000090CB4E) **(RUD-37)**, wherein he confirmed, adopted, and stood by every answer given in his three earlier statements dated 12.09.2025, 30.09.2025, and 07.10.2025, and agreed with the admissions made by Sh. Mitesh Aggarwal in the latter's statement dated 28.10.2025 — namely, that all goods were only Dyed, not Printed; that Chapter 60 goods did not meet the 4-digit CTH change condition under the PSR; and that zero wastage between DO and customs packing lists is inexplicable if genuine manufacturing had occurred.

- He confirmed that he was the principal operative in charge of all Bills of Entry handled by him during the relevant period, as identified in the verified record filed by M/s Mahasar International, and that although Sh. Mitesh Aggarwal is the registered proprietor, he (Sh. Anil Aggarwal) is the de facto operator and primary decision-maker for all CEPA import transactions.
- He clarified that it was Sh. Omprakash, with whom he had a pre-existing business relationship of 10-15 years, who first informed him about the India-UAE CEPA scheme, and that Sh. Omprakash thereafter introduced him to Sh. Jitesh Murlidhar Sajnani, who handled documentation at the UAE end. He stated that Sh. Omprakash was involved from the inception in selecting the UAE firms and identifying Chinese suppliers through Sh. Pavan Asnani, and later brought in Sh. Shashank Sharma and Sh. Arjun Gaurav as financiers.
- He disclosed, for the first time, that the full name of "Sh. Omprakash" is Omprakash Runthala, an Indian national resident of Surat, Gujarat, presently residing in Dubai, and that he is a stakeholder in M/s Modern Fabrics Solutions along with one unnamed local UAE person. He clarified that Sh. Jitesh Murlidhar Sajnani, earlier believed by him to be the owner of M/s Modern Fabrics Solutions (FZE), is in fact only the authorised signatory and operational manager, the actual owner/co-owner being Sh. Omprakash Runthala.
- On being shown FTA Cell findings identifying Sh. Manoj Prajapati and Sh. Prayagkumar Patel as partners of M/s Shuchi Textile (FZC), and Sh. Shrikant Sharma and Sh. Gaurav Rajput as stakeholders of M/s Shukran Textiles (FZC), he stated he was not acquainted with Sh. Manoj Prajapati or Sh. Prayagkumar Patel, and that although he knew "Sh. Gaurav Rajput" as "Arjun Gaurav Ji" (a WhatsApp group member, mobile +447884661165) in the capacity of a financier, Sh. Omprakash had never disclosed to him that Sh. Arjun Gaurav alias Gaurav Rajput was a stakeholder in M/s Shukran Textiles FZC.
- On being confronted with the statement of Sh. Krushnrajsinh Jadeja referencing a person "Sh. Mukesh" (email: mukesh@signcubeservices.com) who transmitted import documents to the CHA at Mundra, he stated that he was not in direct contact with the CHA at Mundra; that Sh. Omprakash coordinated all matters with the CHA and also arranged transportation of goods post-clearance; and that he only received invoices for CHA charges, shipping charges, and transportation on the firm's email, which he paid and then informed Sh. Omprakash accordingly. He stated he did not know the identity of "Sh. Mukesh" but believed he was engaged by Sh. Omprakash

or his associates.

- He confirmed submission of a video (from email mahasarinter@gmail.com, dated 09.10.2025) obtained from Sh. Jitesh Sajnani purporting to show the "Digital Printing and Fusion" process, but stated he could not confirm when or where it was filmed.
- On being shown ATIRA Test Report No. A/T/219 (2026-27) dated 25.05.2026 — testing 08 fabric samples from detained M/s Mahasar International consignments and confirming all samples to be dyed fabric with complete sheath-to-core dye penetration and fully coloured selvedges — and the statement of Sh. Hirenkumar Sumanbhai Patel dated 03.07.2026, he accepted the credibility of both without demur, and accepted that the video earlier submitted by him did not represent the actual process applied to the imported goods, offering no scientific explanation for the discrepancy between the video (showing one-sided surface printing) and the ATIRA findings (complete sheath-to-core dyeing with coloured selvedges). He stated that the video was submitted in good faith as received from the supplier and not with intent to create a false impression.
- On being shown FTA Cell verification reports confirming that M/s Modern Fabrics Solutions operates from a ~400 sq.m. warehouse and M/s Shukran Textiles from a ~600 sq.m. warehouse, with all three UAE suppliers claiming an identical production capacity of 30,000 metres/day and submitting near-identical process descriptions, he stated he had no knowledge of who coordinated the FTA Cell responses across the three firms, and no knowledge of the circular raw-material sourcing arrangement between M/s Shuchi Textile and M/s Shukran Textiles disclosed therein.
- He confirmed, on being shown his own earlier statement (30.09.2025, Q.20) describing Sh. Omprakash returning financiers' capital with interest, that this arrangement was consistent with Sh. Omprakash exercising effective/beneficial control over the bank account of M/s Modern Fabrics Solutions. He further confirmed, on being shown forensic WhatsApp data of 20.08.2025 wherein Sh. Mitesh shared a payment confirmation image in the group "Morden Dubai" to which Sh. Omprakash (919289246853) replied "Rec" (Received) at 07:41:42 UTC, that this reply demonstrated Sh. Omprakash's effective control over the M/s Modern Fabrics Solutions bank account, consistent with him being its beneficial controller.
- On being confronted with material showing that Sh. Krushnrajsinh Jadeja's firm also handled clearance for M/s Mary King Fashion using the same UAE suppliers and documentation chain, and that Sh. Arjun Gaurav had forwarded him bank/export invoice details of M/s Mary King Fashion (showing Modern Fabrics FZE as buyer), he stated that Sh. Arjun Gaurav alias Gaurav Rajput had once asked him to suggest a manufacturer for readymade garments for an export order, and that he arranged garments for M/s Mary King Fashion through a friend's firm, M/s DSR Trading Company. He stated under oath that none of his firms had any sale/purchase or other business dealings of any kind with M/s Mary King Fashion, and identified Sh. Arjun Gaurav alias Gaurav Rajput as the beneficial owner having complete control over M/s Mary King Fashion's functioning, including its bank accounts and purchasing decisions.
- On being confronted with the cumulative evidence — his own admissions, the ATIRA Test Report, the expert deposition of Sh. Hirenkumar Patel, and the identical DO/customs packing lists — and asked to comment on whether he had knowingly participated in a scheme with Sh. Omprakash, Sh. Gaurav Rajput, Sh. Jitesh Sajnani and others to fraudulently avail CEPA benefit on Chinese-origin dyed fabric not meeting the applicable PSR, he stated that he did not dispute the ATIRA findings, the

expert opinion of Sh. Hirenkumar Patel, or the identical packing list comparison, but maintained that he had acted on representations made to him by Sh. Omprakash and Sh. Jitesh Sajnani regarding the UAE manufacturing process, was not involved in the manufacturing process at the UAE end, and that he "should have conducted due diligence and verified the correctness of the process declared in the documents." The statement ran into 12 pages.

38. A further voluntary statement of Sh. Mitesh Aggarwal was recorded under Section 108 of the Customs Act, 1962 on 06.08.2026 **(RUD-40)**, in response to summons dated 30.07.2026 **(RUD-39)**, wherein he reaffirmed his statement dated 28.10.2025 in its entirety, and confirmed and agreed with the contents of his father Sh. Anil Aggarwal's statement dated 05.08.2026, offering no corrections or contradictions.

- He reiterated that his role in M/s Mahasar International was limited to forwarding documents received from UAE suppliers, coordinating with the CHA, making payments as instructed, and administrative/GST compliance work, while all substantive business decisions — placement of orders, quantities, pricing, and supplier coordination — were handled by his father. He confirmed his knowledge of Sh. Omprakash Runthala (as disclosed in his father's 05.08.2026 statement) as the person coordinating the UAE supplier side, though he had no direct personal communication with him.
- He confirmed his membership of the WhatsApp group "Morden Dubai," describing it as created for coordination of the CEPA imports, with members including his father, Sh. Omprakash Runthala, Sh. Jitesh Sajnani, and Sh. Arjun Gaurav alias Gaurav Rajput, and stated that his own role in the group was limited to occasionally forwarding documents as instructed by his father.
- He confirmed his role in relation to the impugned Bills of Entry filed by the firm — receiving shipping documents from Sh. Jitesh Sajnani and forwarding them to CHA M/s Maa Marine Services Pvt Ltd (Sh. Krushnrajsinh Jadeja) — and stated he did not independently verify the accuracy of the Annexure-3A declarations describing the "Digital Printing and Fusion" process.
- He confirmed, consistent with his earlier statement, that he could not explain the zero wastage between DO-wise packing lists and corresponding Bill of Entry declarations. On being shown ATIRA Test Report No. A/T/219 (2026-27) (08 samples, all dyed, complete sheath-to-core penetration, fully coloured selvedges, no printing/coating detected) and the statement of Sh. Hirenkumar Sumanbhai Patel dated 03.07.2026, he accepted both without demur, stating he had no technical basis to dispute the findings.
- On being shown FTA Cell verification reports (400-600 sq.m. warehouses, near-identical process descriptions across the three UAE suppliers) and the discrepancy between the UAE suppliers' claimed capacity of 30,000 metres/day and the Grando CEJ-2008TX's manufacturer-rated capacity of 4,500 metres/day (per the technical brochure furnished by Sh. Hirenkumar Patel), he stated he was not aware of the actual physical size or capacity of the UAE premises, had never visited UAE, and had no explanation for the discrepancy between the claimed and rated capacity of the machine.
- He confirmed his understanding of the CHA coordination process — that Sh. Omprakash Runthala handled logistics coordination with the CHA at Mundra, and that his own role was limited to paying invoices received on the firm's email and informing Sh. Omprakash/Sh. Jitesh Sajnani accordingly.

- He confirmed awareness of M/s Mary King Fashion as another importer using the same UAE supplier chain but stated that M/s Mahasar International had no direct business dealings of any kind with M/s Mary King Fashion. He confirmed his personal acquaintance with Sh. Arjun Gaurav alias Gaurav Rajput through his father's business circle, but denied any independent/direct business dealings with him, and confirmed his father's statement identifying Sh. Arjun Gaurav alias Gaurav Rajput as the beneficial owner and controller of M/s Mary King Fashion.
- On being confronted with the cumulative body of evidence — the ATIRA Test Report, the expert deposition of Sh. Hirenkumar Patel, the FTA Cell verification reports, the zero-wastage DO/customs packing list comparison, the export data regarding the sublimation printer (not a dyeing machine), and his father's statement dated 05.08.2026 — he acknowledged that serious and material doubts had arisen regarding the legitimacy of the CEPA benefit claimed by M/s Mahasar International in the impugned Bills of Entry, and stated that "based on the above findings I am of the opinion that the CEPA benefit does not appear to be available to us." He acknowledged his responsibility as the registered proprietor and IEC holder of M/s Mahasar International, while maintaining that he acted throughout under his father's guidance and supervision, relied in good faith on the documents furnished by the UAE exporters, and "should have conducted independent due diligence before the benefit was claimed."

39. **WhatsApp chats analysis and findings –**

As discussed above, the personal mobile phones used by Sh. Anil Aggarwal and Sh. Mitesh Aggarwal were resumed in panchnama during search of their residence. The devices were forensically examined by the forensic examiner in the presence of Sh. Anil Aggarwal. The data retrieved from forensic examination of the mobile phone used by Sh. Anil Aggarwal was analyzed and certain whatsapp chats which appeared relevant to this investigation were recovered. The analysis of these whatsapp chats and the resultant findings/inferences is discussed below: -

39.1 WhatsApp chat between Sh. Anil Aggarwal (mobile +91-8287709138) and Sh. Pavan Asnani **(RUD-41)**, a China-based sourcing agent (mobile +91-8886530321, saved in Sh. Anil Aggarwal's phone as "China Pavan Asnani Mumbai"), commencing 22.02.2025.

The important chats/images/attachment/voice notes relevant to the investigation are as given below: -

TABLE-IX

Date	Time (UTC)	Sender	Content	File/Attachment
22.02.2025	09:48:51	Pavan Asnani	"barbie pd / tan 20,000/mtr / black 14,000/mtr / pure white 4000/mtr / olive 6000/mtr / wine 6000/mtr / coffee 6000/mtr / navy blue 4000/mtr / total 62,000/mtr of barbie"	Text message
22.02.2025	09:50:47	Pavan Asnani	"INDONESIA colours / Black 12,000/MTR / Tan 4000/MTR / White 4000/MTR / Total 20,000/MTR"	Text message

22.02.2025	09:50:59	Pavan Asnani	“This both item mix in 1HQ container”	Text message
27.02.2025	10:40:58	Anil Aggarwal	Voice note, 8 sec (मुझे वो एड्रेस वाला कार्ड नहीं मिल रहा है या तो मुझे एक बार बता दीजिए या एक बार visiting card डाल दीजिए china का जिससे मैं color chart आपको भेज दूँ)	e0ee8a6e-6150-44d7-9a27-3d1fdff2c636.opus
27.02.2025	10:42:40	Pavan Asnani	Forwarded image (China visiting card)	6602bf1e-ebac-488e-86bb-2a8399e22c0d.jpg
27.02.2025	10:42:45	Pavan Asnani	“+8618368591668 / Jack / Write this no.& name on courier”	Text message
01.03.2025	11:45:55	Anil Aggarwal	“22000 gold / 14000 black / 4000 white”	Text message
01.03.2025	11:46:10 & 11:46:24	Anil Aggarwal	Two voice notes, 10 sec (गोल्ड की जगह टैन कलर है, जो पहले वाले कंटेनर में था, तो **बार्बी में ये 40,000 और ले लेना।)** and 7 sec (ओम जी आ रहे हैं। सारी बात करके आप उनसे फाइनल कर लीजिए। उसके बाद मुझे बता दीजिए कि कितना एडवांस डलवाना है, मैं डलवा देता हूँ। और पूरे प्रोग्राम को प्लानिंग में ले लीजिए।)	ea1774ef…opus, d8f610a5…opus
04.03.2025	10:15:36	Anil Aggarwal	Forwarded courier receipt PDF	4268763656.pdf
04.03.2025	10:15:45	Anil Aggarwal	Voice note, 5 sec (“shade card hai, photo lena bhul gya”)	b6c70618-0318-4d43-851f-82fb7867db02.opus
18.03.2025	08:42:50	Anil Aggarwal	Forwarded two payment PDFs	“20000 Shao Xing.pdf”, “30000 Shaoxing.pdf”
19.03.2025	08:22:51	Anil Aggarwal	Repeat colour/qty forward (Barbie 62,000m + Indonesia 20,000m)	Text message
19.03.2025	08:23:34	Anil Aggarwal	“22000 gold / 14000 black / 4000 white”	Text message
19.03.2025	08:23:57	Pavan Asnani	Voice note, 6 sec (“सर, पहला कंटेनर तो आपका हो गया 60 + 20, यानी 80,000। दूसरा कंटेनर पूरा 80,000 बार्बी है ना?…”)	4322dc75…opus
19.03.2025	08:24:05	Anil Aggarwal	Voice note, 17 sec (“सर, आप एक बार समझ लीजिए। मैंने आपको 62,000 मीटर बार्बी का कलर चार्ट दिया है। वही कलर चार्ट मैंने आपको कूरियर भी किया है। उसके साथ 20,000 मीटर इंडोनेशिया बनाना है। ये एक कंटेनर हो गया। और एक ये नीचे वाला 40,000 मीटर मैंने	3bb45d1b…opus

			आपको दिया हुआ है, ये भी बार्बी का ही है।")	
19.03.2025	08:24:43	Anil Aggarwal	Voice note, 26 sec ("सर, दूसरा कंटेनर पूरा **80,000 मीटर बार्बी** का कर दीजिए। जो मैंने **40,000 मीटर** लिखा हुआ है—**22,000 गोल्ड, 14,000 ब्लैक और 4,000 व्हाइट**—इसको डबल कर दीजिए।तो फाइनल क्वांटिटी होगी: **44,000 मीटर गोल्ड, 28,000 मीटर ब्लैक और 8,000 मीटर व्हाइट**, यानी कुल **80,000 मीटर बार्बी।**")	9814ba09…opus
19.03.2025	08:25:09	Anil Aggarwal	Voice note, 10 sec ("ये आपके **दो कंटेनर** हो गए ना। अब तीसरा जो **इंडोनेशिया और बार्बी का 80,000 मीटर वाला कंटेनर** है, उसको **रिपीट कर दीजिए**। इस तरह आपके **कुल तीन कंटेनर** हो जाएंगे।")	88d3700c…opus

This whatsapp chat establishes that it was Sh. Anil Aggarwal and not any person or entity in the UAE who originated, specified, and finalised the procurement of fabric directly from Chinese suppliers.

On 22.02.2025 at 09:48:51 UTC, Sh. Pavan Asnani sent a colour-wise breakup captioned "barbie pd" (tan 20,000 m, black 14,000 m, pure white 4,000 m, olive 6,000 m, wine 6,000 m, coffee 6,000 m, navy blue 4,000 m — total 62,000 m), followed at 09:50:47 UTC by a further breakup captioned "INDONESIA colours" (black 12,000 m, tan 4,000 m, white 4,000 m — total 20,000 m), and at 09:50:59 UTC by the message "This both item mix in 1HQ contanier," confirming that both colour programmes were destined for loading into a single container. Sh. Anil Aggarwal has himself admitted, in his statement dated 05.08.2026, that "Barbie PD" denotes "Barbie Plain Dyed," i.e., fabric that was already dyed at the point of sourcing from China thereby establishing, from the very inception of the transaction chain, that the fabric being ordered was finished, dyed fabric and not raw/grey fabric requiring further processing in the UAE.

On 27.02.2025 at 10:40:58 UTC, Sh. Anil Aggarwal sent a voice message asking Sh. Pavan Asnani to resend an "address wala card," in reply to which Sh. Pavan Asnani, at 10:42:40 UTC, forwarded an image of a Chinese supplier's visiting card, followed at 10:42:45 UTC by the message "+8618368591668 / Jack / Write this no. & name on courier," directly linking Sh. Anil Aggarwal to a named individual contact ("Jack") at the Chinese supplier's end for courier/sample correspondence.

On 01.03.2025 at 11:45:55 UTC, Sh. Anil Aggarwal again forwarded specific colour-wise quantities ("22000 gold / 14000 black / 4000 white"), followed by two voice messages at 11:46:10 UTC and 11:46:24 UTC in which he informed Sh. Pavan Asnani that Sh. Omprakash ("Om ji") would arrive to finalise matters and enquired whether the advance payment should be arranged by him directly — demonstrating that decisions on procurement and payment for goods purportedly manufactured by the UAE exporter were taken by the Indian importer's own controller in direct communication with the Chinese sourcing chain.

On 04.03.2025 at 10:15:36 UTC, Sh. Anil Aggarwal forwarded a courier receipt (file "4268763656.pdf") evidencing dispatch of a shade card to the Chinese address, followed at

10:15:45 UTC by a voice message clarifying that the courier contained "only the shade card". On 18.03.2025 at 08:42:50 UTC, Sh. Anil Aggarwal forwarded two PDF documents titled "20000 Shao Xing.pdf" and "30000 Shaoxing.pdf," reflecting payments made to the Chinese supplier M/s Shaoxing.

On 19.03.2025, Sh. Anil Aggarwal repeated the same colour/quantity breakup at 08:22:51 UTC and 08:23:34 UTC, in response to which Sh. Pavan Asnani, in a voice message at 08:23:57 UTC, confirmed booking of the first container at "60+20 i.e. 80,000" metres, entirely of Barbie fabric for the second container; Sh. Anil Aggarwal, in voice messages at 08:24:05 UTC, 08:24:43 UTC and 08:25:09 UTC, clarified and finalised the exact colour-wise breakup for three separate containers — the first comprising 62,000 metres of "Barbie" and 20,000 metres of "Indonesia" colours, the second comprising 80,000 metres of Barbie fabric split as 44,000 metres gold, 28,000 metres black and 8,000 metres white, and the third repeating the same 80,000-metre Barbie/Indonesia combination as the second.

This chat, taken as a whole and corroborated by the exact timestamps and attachment particulars recorded in the forensic extraction report of the mobile phone of Sh. Anil Aggarwal, establishes that the entire chain from selection of colour and quantity to arranging courier correspondence and payment was controlled from the Indian end by Sh. Anil Aggarwal himself in coordination with UAE suppliers.

39.2 WhatsApp chat between Sh. Anil Aggarwal (mobile +91-8287709138) and Sh. Jitesh Murlidhar Sajnani, (RUD-42) saved in Sh. Anil Aggarwal's phone as "Sonu WhatsApp" (mobile +971-547499972), commencing 16.06.2025.

The important chats/images/attachment/voice notes relevant to the investigation are as given below:-

TABLE-X

Date	Time (UTC)	Sender	Content	File/Attachment
27.06.2025	10:50:19	Jitesh Sajnani	Forwarded detailed packing list	"24EN092 DPL.xlsx"
27.06.2025	10:50:33	Jitesh Sajnani	"Yeh 2003 rolls hai" (this is 2003 rolls)	Text message
27.06.2025	10:50:40	Jitesh Sajnani	"1 roll kum hai" (one roll short)	Text message
12.07.2025	09:18:45	Anil Aggarwal	"DO 20 ki packing list bejana" (send the DO-20 packing list)	Text message
12.07.2025	11:05:10	Jitesh Sajnani	"bhej nai abhi tak toh" (haven't sent it yet)	Text message
12.07.2025	11:05:32	Jitesh Sajnani	Forwarded DO-20 packing list	"DO-20 DPL.xls"
31.07.2025	17:56:14-18:37:00	-	"OMJI GROUP.xlsx" created and last modified (WPS Spreadsheets, creator/last-modified-by "HP")	"OMJI GROUP.xlsx"
01.08.2025	09:22:14	Jitesh Sajnani	Forwarded DO-to-invoice reconciliation ledger	"OMJI GROUP.xlsx"

On 27.06.2025, Sh. Jitesh Sajnani forwarded a detailed packing list titled "24EN092 DPL.xlsx" to Sh. Anil Aggarwal at 10:50:19 UTC, immediately followed by two clarificatory messages at 10:50:33 UTC and 10:50:40 UTC — "Yeh 2003 rolls hai" and "1

roll kum hai" — reflecting a live roll-count reconciliation between the two parties.

On 12.07.2025, Sh. Anil Aggarwal directly instructed Sh. Jitesh Sajnani, "DO 20 ki packing list bejana," using the Chinese-supplier "DO" (Delivery Order) numbering convention rather than any UAE invoice reference; Sh. Jitesh Sajnani, after initially replying that it had not yet been sent, forwarded the file "DO-20 DPL.xls" at 11:05:32 UTC. Forensic examination of the metadata of "DO-20 DPL.xls" establishes that the file was created using "WPS 表格" (WPS Spreadsheets), an office application predominantly used in China, with the last-saved-by field containing the name "ANNIE," and that the file was originally created on 08.06.2024 — over a year prior to the shipment in question — and merely last-modified on 27.06.2025 shortly before being forwarded to Sh. Anil Aggarwal. This establishes that the document held out as the packing list for a UAE-processed consignment was, in fact, generated on Chinese-market software and was a reused template rather than a document freshly prepared to reflect any UAE manufacturing process.

Further corroborating this, the file "OMJI GROUP.xlsx," forwarded by Sh. Jitesh Sajnani to Sh. Anil Aggarwal on 01.08.2025 at 09:22:14 UTC, is a consolidated ledger that directly maps invoice numbers issued by M/s Modern Fabrics Solutions (FZE) to the corresponding Chinese "DO" number, recording, for each entry, the identical purchase cost (in USD, sourced from China) carried through as the basis for the invoice, together with sale value and stock-location tags ("IND"/"DXB") indicating whether the lot had already been sold into India or remained in Dubai stock.

Illustratively, the ledger records "MFS 01" as corresponding to "DO 12," "MFS 05" as corresponding to "DO 5 & 6," "MFS 06" as corresponding to "DO 13," and so on through "MFS 12"/"DO 17," with four further DO numbers (DO 19, DO 29, DO 28, DO 22) recorded without invoice numbers yet assigned. At no point does this ledger record any cost of ink, paper, dye, labour, or machine time attributable to a "Digital Printing and Fusion" process — the only costs recorded are the Chinese purchase price and the resale price. The metadata of this ledger itself shows that it was created on 31.07.2025 at 17:56:14 UTC and last modified 41 minutes later at 18:37:00 UTC — again using "WPS Spreadsheets" — before being forwarded to Sh. Anil Aggarwal the following morning.

This chat, read together with the metadata and content of the "DO-20 DPL.xls" and "OMJI GROUP.xlsx" files exchanged within it, establishes that the Modern Fabrics Solutions invoice numbers under which goods were imported into India by M/s Mahasar International were not generated in the course of any independent UAE manufacturing or processing activity, but were a direct one-to-one relabeling of Chinese "DO" shipment numbers, tracked and reconciled on a ledger, at the same purchase cost paid to the Chinese supplier and with no cost component reflecting the "Digital Printing and Fusion" process declared in the Annexure-3A filed with Customs.

39.3 WhatsApp chat between Sh. Anil Aggarwal (mobile +91-8287709138) and Sh. Omprakash Runthala (RUD-43), saved in Sh. Anil Aggarwal's phone as "om ji surat" (mobile +91-9289246853), spanning 12.06.2025 to 11.09.2025 (the day before the search).

Money flow and DO-to-invoice mapping

The important chats/attachments relevant to the investigation are as given below:-

TABLE-XI

Date	Time (UTC)	Sender	Content	File/Attachment
18.06.2025	12:58:07	Omprakash	Forwarded two RTGS credit confirmations: Rs.23,60,000 and Rs.24,90,000 credited to Mahasar International's Bandhan Bank account	Text messages
25.08.2025	12:22:04 & 12:22:17	Omprakash	Forwarded DO-to-invoice files: "SHUCHI 31 2526 INV 1412 ROLL DO 28" and "SHUCHI 32 INV 1431 ROLL DO 29"	"DO-28 DPL.xls", "DO-29 DPL.xls"
07.08.2025	09:35:50	Anil Aggarwal	Forwarded D.S.R. Trading Company identity: proprietor Paras Jain, GST 07BEPPJ7747K1ZR, Delhi address	Text message
08.09.2025	06:07:09	Anil Aggarwal	Forwarded D.S.R. Trading Company's full cross-border wire routing (AU Small Finance Bank, SWIFT AUBLINBBXXX, intermediary Citibank N.A.)	Text message

This chat shows a continuous, months-long money and shipment-tracking relationship between Sh. Anil Aggarwal and Sh. Omprakash Runthala, running in parallel to the "DO"-to-invoice substitution already established in the chat with Sh. Jitesh Sajnani.

On 18.06.2025 at 12:58:07 UTC, Sh. Omprakash forwarded two RTGS credit confirmations totalling Rs.48.5 lakh credited into Mahasar International's own Bandhan Bank account — indicating that Sh. Omprakash was tracking, if not directing, inflows into the Indian importer's own bank account, rather than functioning as a mere UAE supplier's representative.

The same "DO"-to-invoice substitution pattern already established through the "OMJI GROUP.xlsx" ledger recurs here: on 25.08.2025, Sh. Omprakash forwarded files titled "SHUCHI 31 2526 INV 1412 ROLL DO 28" and "SHUCHI 32 INV 1431 ROLL DO 29," again pairing a Shuchi Textile invoice number one-to-one with a Chinese "DO" shipment number. Forensic examination of the metadata of all DO-numbered files recovered from this chat (DO-07, DO-08, DO-11, DO-17, DO-22, DO-23, DO-28, DO-29, DO-30, DO-31, and DO-35) shows that the author/last-saved-by field records the name "ANNIE" on thirteen of the fifteen file instances, irrespective of whether the file was last saved in WPS Spreadsheets/WPS Office or Microsoft Excel; one file (DO-22) records the author as "modernfabricssolution mfs" and another (DO-23) as "modrn." Several groups of these files — DO-28, DO-29, DO-30, DO-31, and DO-35 all bear an identical creation timestamp of 25.06.2019, 02:26:42 UTC, and the three copies of DO-11 all bear an identical creation timestamp of 13.05.2025, 01:05:51 UTC — establishing that these are not independently generated shipment records but a single master template file repeatedly duplicated, renamed, and resent for each new "DO," across a span of shipments from May to September 2025.

This establishes that the "DO"-to-invoice relabeling identified in the Jitesh Sajnani chat is not confined to a single supplier or a single ledger, but recurs systematically across multiple shipments and multiple purported UAE suppliers (Modern Fabrics Solutions and Shuchi Textile alike), all traceable to a common template file repeatedly reused and consistently associated with the same author identity ("ANNIE"), and that Sh. Omprakash Runthala was simultaneously positioned at the centre of the money flow — tracking credits into the importer's own account.

Cross-firm coordination and control

The important chats/attachments relevant to the investigation are as given below:-

TABLE-XII

Date	Time (UTC)	Sender	Content	File/Attachment
24.07.2025	09:00:17	System (call)	3-way call, answered, duration 22:34 - Omprakash, "Arjun Gaurav Ji" (+44-7884661165), and Anil Aggarwal (owner)	Call log
11.08.2025	10:27:51	System (call)	3-way call, answered, duration 1:24 - Anil Aggarwal (owner), Omprakash, and "Mitesh" (+91-8447094493)	Call log
07.09.2025	07:06:13	Omprakash	Truck RJ14GQ5559 (Mundra->Delhi, Fast India Transport)	Text message
07.09.2025	07:06:23	Omprakash	"Do 35 cotton twill"	Text message
07.09.2025	07:06:45	Omprakash	M/s Mary King Fashion BE details - BE 4146600 (28.08.2025), BE 4300123 (04.09.2025), container TRLU5909289, "Sez DTA ooc done"	Text message
07.09.2025	07:06:57	Omprakash	"Ye dono n s Lycra" (both of these are NS Lycra)	Text message

On 24.07.2025 at 09:00:17 UTC, a three-way call lasting 22 minutes 34 seconds took place between Sh. Omprakash Runthala, Sh. Anil Aggarwal, and a contact saved as "Arjun Gaurav Ji" at a UK mobile number (+44-7884661165) — the same individual identified elsewhere in the investigation as Sh. Arjun Gaurav alias Gaurav Rajput, financier and alleged beneficial owner of M/s Mary King Fashion. On 11.08.2025 at 10:27:51 UTC, a further three-way call, lasting 1 minute 24 seconds, joined Sh. Anil Aggarwal, Sh. Omprakash Runthala, and a contact saved as "Mitesh" at mobile number +91-8447094493 — directly placing Sh. Mitesh Aggarwal, the registered proprietor of M/s Mahasar International, in live three-way conversation with Sh. Omprakash Runthala.

Most significantly, on 07.09.2025 between 07:06:13 UTC and 07:06:57 UTC, Sh. Omprakash Runthala sent an unbroken sequence of messages to Sh. Anil Aggarwal containing truck numbers, Bill of Entry numbers, container numbers, and clearance status for a separate importing entity in immediate succession: M/s Mary King Fashion (BE 4146600, marked "Sez DTA ooc done") closing with the message "Ye dono N S Lycra," confirming that the consignment was of fabric type ("NS Lycra") and that Sh. Omprakash Runthala's network also supplies to M/s Mahasar International.

The above chats establish that Sh. Omprakash Runthala functioned as a common logistics and clearance coordinator across at least two ostensibly independent importing entities — M/s Mahasar International and M/s Mary King Fashion routing identical categories of fabric through each under the same clearance pattern, and that the two individuals most likely to bear primary responsibility within M/s Mahasar International, Sh. Anil Aggarwal and Sh. Mitesh Aggarwal, were both independently and directly in three-way contact with

Sh. Omprakash Runthala and, in the case of Sh. Arjun Gaurav, with the alleged beneficial owner of a related front firm — establishing coordinated control across the network rather than an arm's-length UAE supplier relationship confined to Mahasar alone.

Chinese purchase-order confirmation, exact bale/weight reconciliation for MFS 05, and consolidated export-container record

The important chats/attachments relevant to the investigation are as given below:-

TABLE-XIII

Date	Time (UTC)	Sender	Content	File/Attachment
05.07.2025	09:47:02 / 09:49:16	Sh. Omprakash Runthala	Forwarded two images to Sh. Anil Aggarwal; the second is a screenshot of an email from "Deepak Asnani" <agt4china@gmail.com>, dated "Tue, May 6, 9:17 AM", listing three FOB orders placed on a Chinese supplier: DO-06 Indonesia SPX PD (Other Cols) – 9,187.00 mtrs @ $1.85 = $16,996; DO-06 Indonesia SPX PD (Black Col) – 13,085.00 mtrs @ $2.05 = $26,824; and DO-05 Barbie SPX PD – 55,010.30 mtrs @ $0.79 = $43,458.	51667444-8177-4191-bafb-36ea026c3511.jpg; 5a505680-6b92-462c-88cc-b26bdc215c2b.jpg
13.08.2025	09:48:08 – 09:49:34	Sh. Omprakash Runthala	Forwarded "DO-07 DPL.xls" ("Ye Jo Kal nikali hai wo barbi hai") and "DO-08 DPL.xls" ("Ye maal hai", "Barbi and Indonesia"), followed by "16 roll do 09" and "Added."	DO-07 DPL.xls; DO-08 DPL.xls
26.08.2025 / 02.09.2025	11:44:55 (26.08) / 05:25:11 (02.09)	Sh. Omprakash Runthala ("om ji surat")	Forwarded (twice, on two separate occasions) "EXPORT CONTAINER DETAILS.xlsx," a consolidated log of export shipments by M/s Shuchi Textile, M/s Modern Fabrics and M/s Shukran Textile giving invoice number and corresponding DO number for each consignment, including nine entries consigned to M/s Mahasar International.	EXPORT CONTAINER DETAILS.xlsx

The email at Sl. No. 1 above, forwarded by Sh. Omprakash Runthala directly to Sh. Anil Aggarwal, is a purchase communication from a China-based agent ("agt4china@gmail.com") confirming FOB orders for DO-05 and DO-06 in specific colours and quantities. The image is pasted below:-

This email corroborating that "DO" numbers originate as Chinese purchase orders and that the fabric was already dyed and specified by colour ("Barbie SPX PD", "Indonesia SPX PD") at the point of Chinese manufacturer, before any UAE entity is shown to have played a role. It further establishes the orders placed by Sh. Anil Agarwal to Sh. Pavan Asnani wherein he mentioned Indonesia colors and Barbie colors and these shipments appears to contain the same orders which were placed by Sh. Anil Agarwal directly to Sh. Pavan Asnani.

Independent verification of the underlying packing-list files establishes an exact, figure-for-figure match between the Chinese DO packing lists and the invoice issued in the name of the UAE supplier. The file "DO-05 DPL (2).xls" records "NO. OF PACKAGES: 536 BALES/1062 rolls" and a colour-wise breakup (C#1 Tan 191 bales/380 rolls/21,481 yds; C#2 Black 132/263/15,078; C#3 Pure White 32/62/3,484; C#4 Olive 50/97/5,449; C#5 Wine 40/80/4,443; C#6 Coffee 51/101/5,751; C#7 Navy 40/79/4,474; total 536 bales/1,062 rolls/60,160 yds). The file "DO-06 DPL (2).xls" records a further 318 bales/22,272 metres (Col 1# 13,085 mtrs/187 pcs/187 bales; 2# 4,620/66/66; 3# 4,567/65/65; total 318 bales). Adding all these breakups match, colour for colour and figure for figure with the single UAE shipment under invoice "MFS 05" or MFS/2526/05 which also contained the same color 1380 rolls. This is further corroborated by the "OMJI GROUP.xlsx" ledger (already discussed under the Sh. Jitesh Sajnani chat), which records invoice "MFS 05" against "DO 5 &6." The same ledger separately records invoice "MFS 11" against "DO 7&8," consistent with the DO-07/DO-08 packing lists forwarded on 13.08.2025 at Sl. No. 2 above.

The "EXPORT CONTAINER DETAILS.xlsx" file forwarded on 26.08.2025 and again on 02.09.2025 (Sl. No. 3 above) is a master shipment log maintained by Sh. Omprakash Runthala's network, cross-referencing each export invoice (whether issued by M/s Shuchi Textile, M/s Modern Fabrics or M/s Shukran Textile) against its originating Chinese DO number. Of the shipments listed, nine are consigned to M/s Mahasar International (against DO-22, DO-23, DO-25, DO-32, DO-36, DO-37 and three further "Super Soft" bale-lots), demonstrating that the DO-to-invoice substitution practice already established for M/s Modern Fabrics Solutions FZE was applied systematically, and simultaneously, across all three UAE-based supplier fronts in Sh. Omprakash Runthala's network.

This confirms, through direct examination of the underlying packing-list files rather than the WhatsApp text alone, that DO-05 and DO-06 together constitute the exact and complete quantity (1380 rolls) re-invoiced as "MFS 05," that the Deepak Asnani email of 05.07.2025 independently corroborates DO-05/DO-06 as pre-dyed Chinese purchase orders, and that the DO-to-invoice substitution pattern extended across at least three UAE-fronted exporting entities used to route consignments to M/s Mahasar International and related firms i.e Mary King Fashion.

39.4 WhatsApp GROUP chat named "Morden Dubai" (RUD-44) (created 25.02.2025 by Sh. Omprakash Runthala, briefly renamed "Om Shree Dubai" from 28.02.2025 to 07.05.2025 by Sh. Arjun Gaurav alias Gaurav Rajput before being reverted to "Morden Dubai"), comprising Sh. Anil Aggarwal (owner), Sh. Mitesh Aggarwal, Sh. Omprakash Runthala (admin, saved as "om ji surat"), Sh. Jitesh Murlidhar Sajnani (saved as "Sonu WhatsApp"), Sh. Arjun Gaurav alias Gaurav Rajput (saved as "Arjun Gaurav Ji"), one "Sharma ji" (UK number +447884661167, believed to be Sh. Shashank Sharma), and Sh. Mohit of Modern Fabrics Solutions FZE (who appears in the chat first under the WhatsApp display name "Jai Shree Ram", number +917838422596, and — per WhatsApp's own "number changed" system record dated 23.06.2025 — subsequently under the same account as "Mohit dxb Modern Ram", number +918742982269), spanning 25.02.2025 to 04.09.2025.

The important chats/attachments relevant to the investigation are as given below:-

Sub-section A: Group formation, admin control and identity of "Jai Shree Ram"/Mohit

TABLE-XIV

Date	Time (UTC)	Sender	Content	File/Attachment
25.02.2025	08:40:16	System	"om ji surat (919289246853@s.whatsapp.net) created group 'Morden Dubai'"	-
25.02.2025	08:40:16	System	"om ji surat (919289246853@s.whatsapp.net) added (owner)" [Sh. Anil Aggarwal]	-
25.02.2025	08:42:24	System	"Arjun Gaurav Ji (447884661165@s.whatsapp.net) added Sharma ji (447884661167@s.whatsapp.net)"	-
28.02.2025	09:29:30	System	"Arjun Gaurav Ji (447884661165@s.whatsapp.net) changed the subject to 'Om Shree Dubai'"	-
07.05.2025	06:05:56	System	"Arjun Gaurav Ji (447884661165@s.whatsapp.net) changed the subject to 'Morden Dubai'"	-
24.03.2025	12:50:03	Sonu WhatsApp (Jitesh)	Contact card shared; device metadata records it as "Mohit Bhai Modern"	vCard
24.03.2025	13:40:00	System	"om ji surat (919289246853@s.whatsapp.net) added Jai Shree Ram (917838422596@s.whatsapp.net)"	-
19.04.2025	11:32:12	Jai Shree Ram	"Tax registration number 104331086900003 / License no 24428 / Modernfabricssolutions@gmail.com"	-
22.04.2025	11:43:30	om ji surat	"Mohit bhai modern detail ok hai" (referring to Jai Shree Ram's just-supplied details)	-
23.06.2025	10:56:06	System	"917838422596@s.whatsapp.net changed to 918742982269@s.whatsapp.net / participant added: Mohit dxb Modern Ram"	-

The forensic extraction establishes that the group was created by Sh. Omprakash Runthala on 25.02.2025 under the name "Morden Dubai," was renamed to "Om Shree Dubai" by Sh. Arjun Gaurav alias Gaurav Rajput on 28.02.2025, and reverted to "Morden Dubai" by the same person on 07.05.2025 — confirming Sh. Arjun Gaurav's administrative control alongside Sh. Omprakash Runthala's status as the group's creator/admin.

Multi-party coordination — documents, payments, DO-to-China linkage and China remittance instructions

The important chats/attachments relevant to the investigation are as given below:-

TABLE-XV

Date	Time (UTC)	Sender	Content	File/Attachment
03.03.2025	08:08:11	om ji surat	Forwarded Chinese bank remittance instructions naming beneficiary "SHAOXING MAIXIN IMPORT AND EXPORT CO., LTD," Bank of Taizhou Co. Ltd, Zhejiang, China, account no. 551250146100020, for receipt of USD remittance	-
12.03.2025	07:55:25	om ji surat	"@Om Prakash Runthala MFS BYR / Ns lyrca 0.43/MTR / Barbie pd 0.79/MTR / INDONESIA 2.05/MTR FORMAL BLACK / INDONESIA colours 1.85/MTR / Plz confirm now and arrange deposit fast"; followed by "Don't delay deposit at all now prices are increasing pls"	-
14.03.2025	07:21:16	om ji surat	Forwarded "DO-5.6.7 PI HANXIAO - BYR.pdf" and "DO-08.9.10.11.1.13 PI MAIXIN-BYR.pdf"	DO-5.6.7 PI HANXIAO - BYR.pdf; DO-08.9.10.11.1.13 PI MAIXIN-BYR.pdf
26.03.2025	08:20:53-08:21:16	om ji surat	"Plz give all document of mahasar international" / "Mundra cantainer" / "Today cantainer reach" / "Give all document without fail"	-
13.03.2025	12:13:12-12:13:21	Mitesh	Personally uploaded aadhaar, PAN, GST registration, bond, NOCs and "kyc mahasar.pdf"	aadhaar mitesh.pdf; pan mitesh.pdf; gst registration.pdf; bond.pdf; kyc mahasar.pdf etc.
21.03.2025	08:33:29	Mitesh	"Security 12000 + 12000"	-
29.03.2025	08:09:20-11:18:52	Mitesh / om ji surat	Mitesh forwards a payment screenshot titled "Mahasar" with the reply "Paid to sharad"; later forwards a second payment screenshot noting "Paid by mahasar"; om ji surat instructs "Sharad ko dedo"; Mitesh confirms "Dediya"	Payment screenshots
11.04.2025	10:17:15	Mitesh	"Paid against inv no 20-21-22 mundra port"	-
09.08.2025	04:43:02-06:06:30	Mitesh	"ya pahuchgai kaya" - read by all six other participants within the same window	Image

04.09.2025 (last message in chat)	16:04:19-16:04:59	Anil Aggarwal (owner)	Voice note addressed "To:" all six other members by name; delivered/read/played by all six; Mitesh replies "Okok"	Voice note, 1 sec

The group chat repeatedly shows Sh. Omprakash Runthala issuing simultaneous, centralized directives to the entire membership regarding pricing, deposits, and document compilation for shipments in the name of Mahasar International — including an express instruction on 26.03.2025 to "give all document of Mahasar International" without fail upon a container's arrival at Mundra. Files bearing Mahasar's internal "DO" (delivery order) numbering are, in this group chat as in the previously analyzed 1:1 chats, paired directly with Proforma Invoices from Chinese entities styled "HANXIAO" and "MAIXIN" rather than from the UAE "manufacturers." This linkage is placed beyond doubt by the message of 03.03.2025, in which Sh. Omprakash Runthala forwarded to the entire group explicit instructions for routing USD remittances to the bank account of "Shaoxing Maixin Import and Export Co., Ltd" at the Bank of Taizhou, Zhejiang Province, China — demonstrating that payment for the goods flowed directly to a Chinese exporter notwithstanding the CEPA documentation projecting a UAE origin. Sh. Mitesh Aggarwal is shown, within this same group, personally uploading his own KYC/identity/registration documents for the CHA bonding process, reporting and confirming payments made in the name of Mahasar International ("Paid to sharad," "Paid by mahasar," "Paid against inv no 20-21-22 mundra port"), and actively vetting Modern Fabrics Solutions' KYC — establishing his active, hands-on operational role rather than a passive proprietorship. Finally, the delivery/read receipts attached to Sh. Mitesh Aggarwal's message of 09.08.2025 and, most significantly, to Sh. Anil Aggarwal's own voice note of 04.09.2025 — the last message in the extracted chat, expressly addressed to all six other members and confirmed read/played by each of them within minutes — constitute direct WhatsApp-generated proof that the entire network was simultaneously and knowingly present in, and actively engaging with, a single common communication channel throughout the material period.

39.5 WhatsApp chat recovered from the mobile phone of Sh. Mitesh Aggarwal: (RUD-45) Sh. Mitesh Aggarwal (mobile +91-8447094493) and Sh. Jitesh Murlidhar Sajnani, saved as "Jitesh DXB" (mobile +971-547499972), spanning 25.02.2025 to 11.09.2025.

The important chats/attachments relevant to the investigation are as given below:-

TABLE-XVI

Date	Time (IST)	Sender	Content	File/Attachment
30.06.2025	20:36:37	Jitesh Sajnani	Bank account details of Modern Fabrics Solutions FZE (IBAN AE250860000009967379150, BIC WIOBAEADXXX, Etihad Airways Centre, Abu Dhabi)	-
04.06.2025	15:45-15:5	Jitesh/Mite	Jitesh: "Please send me mahasar gst certificate", "And pan card"; Mitesh sends GST certificate and PAN card directly	GST REGISTERATION MAHASAR NEW.pdf; Pan_card-1.jpg

	0	sh		
10.06.2025	12:51-12:53	Jitesh Sajnani	Complete document sets for three consignments sent directly to Mitesh: CEPA CoOs, surrendered BLs, MFS invoices and packing lists	CoO-CICO-0003258/0003260/0003263-20250609_signed.pdf; SUR BL.pdf; MFS 001/002/003_signed.pdf
09.07.2025	16:56:20	Jitesh Sajnani	RAKBANK (AED) account details of Modern Fabrics Solutions FZE	-
10.07.2025	11:35:12	Jitesh Sajnani	RAKBANK (USD) account details of Modern Fabrics Solutions FZE	-
10.07.2025	22:23:59-22:42:58	Jitesh/Mitesh	Joint drafting of an HS-code "correction" letter after Indian Customs objected to declared classification (54077200 vs 54075290) and held containers for Invoice Nos. MFS/2526/5 and MFS/2526/6 (CEPA Nos. MOE-CoO-CICO-0144525-20250619 and -0144527-20250619); final letter issued in Mitesh Aggarwal's own name, on Mahasar International letterhead, to modernfabricssolution@gmail.com	Letter text (in-chat)
11.07.2025	11:27:46	Mitesh Aggarwal	"MFS/2526/07 Iska DO number aur packing list bhejdo"	-
11.07.2025	14:31:39	Mitesh Aggarw	"Tt received ho gayi kal waali?" (TT payment follow-up)	-

16.08.2025	17:49:23	Mitesh Aggarwal	"Mahasar ka ledger bhej dena modern ka" (send Mahasar's ledger, Modern's)	-
19.07.2025-13.08.2025	multiple	Mitesh/Jitesh	Repeated DO-number/packing-list requests and confirmations for invoices MFS/2526/05-15, tied to DO numbers 05,06,07,08,09,11,13,14,15,16,17	DO-XX DPL.xls series
22.07.2025	14:45:16-33	Mitesh/Jitesh	Mitesh requests "mohit ka number"; Jitesh shares vcard "Mohit Bhai Modern"	vCard
11.09.2025	12:29-12:46	Jitesh Sajnani	"Pile fabric" / "Only mention pile fabrics" - instruction on describing goods, one day before the 12-13.09.2025 search	DS 31(2).pdf; DS 32(3).pdf; ME 69(2).pdf

The WhatsApp chat retrieved from the mobile phone of Sh. Mitesh Aggarwal, proprietor of M/s Mahasar International, with Sh. Jitesh Murlidhar Sajnani establishes that Sh. Mitesh Aggarwal was personally and directly engaged in the day-to-day coordination of Chinese-linked Delivery Order ("DO") numbers with Modern Fabrics Solutions ("MFS") invoice numbers, in a manner parallel to that already documented from the phone of Sh. Anil Aggarwal. Between July and August 2025, Sh. Mitesh Aggarwal repeatedly and personally requested DO numbers and packing lists corresponding to specific MFS invoices, and, on 16.08.2025, explicitly asked Sh. Jitesh Sajnani to send him "Mahasar ka ledger… modern ka" — direct proof that Sh. Mitesh Aggarwal himself maintained or had access to the same DO-to-invoice ledger/reconciliation system already established from Sh. Anil Aggarwal's phone. Sh. Mitesh Aggarwal is further shown personally handling KYC compliance, having transmitted the firm's GST registration certificate, PAN card and PAN number directly to Sh. Jitesh Sajnani upon request, and personally monitoring outward telegraphic transfer payments to the UAE, with multiple sets of Modern Fabrics Solutions FZE's UAE bank account details present in his own phone.

The most significant finding in this chat is the exchange dated 10.07.2025 between 22:23 hrs and 22:43 hrs (IST), in which Sh. Jitesh Sajnani supplied Sh. Mitesh Aggarwal a template letter for "Correction of HS Code" after Indian Customs declined to accept the declared classification (HS Code 54077200) on Invoice Nos. MFS/2526/5 and MFS/2526/6 and detained the related containers, seeking substitution with HS Code 54075290. Sh. Jitesh Sajnani coached Sh. Mitesh

Aggarwal on the pretext to be used and supplied the exact invoice and CEPA numbers to be inserted. Sh. Mitesh Aggarwal thereafter personalized and finalized the letter and transmitted it — over his own signature, on Mahasar International's letterhead, bearing his personal mobile number and the firm's email ID — to "modernfabricssolution@gmail.com," requesting that the foreign-origin documentation be retroactively revised to overcome the customs objection. This exchange demonstrates that Sh. Mitesh Aggarwal was personally aware, in real time, that Indian Customs authorities were questioning the correctness of the HS classification declared on CEPA-benefit consignments, and that he personally participated in engineering a post-facto documentary response to that objection.

This chat conclusively establishes that Sh. Mitesh Aggarwal, and not merely his father Sh. Anil Aggarwal, personally and directly managed the DO-to-MFS-invoice reconciliation system, personally handled Mahasar International's KYC submissions and outward payment follow-ups to the UAE, and — most significantly — personally participated in and signed a letter seeking retroactive alteration of the declared HS classification on CEPA-benefit shipments after Indian Customs raised an objection and detained the goods, thereby demonstrating contemporaneous personal knowledge of, and complicity in, efforts to circumvent customs scrutiny of the consignments in question.

39.6 WhatsApp chat recovered from the mobile phone of Sh. Mitesh Aggarwal: Sh. Mitesh Aggarwal (mobile +91-8447094493) and Sh. Omprakash Runthala, (RUD-46) saved as "Om Ldh" (mobile +91-9289246853), spanning 27.03.2024 to 11.09.2025.

The important chats/attachments relevant to the investigation are as given below:-

Money, DO-number, invoice and shipment coordination directly with Mitesh Aggarwal

TABLE-XVII

Date	Time (IST)	Sender	Content	File/Attachment
26.08.2025	13:10:18	Mitesh Aggarwal	"Iski uncle rtgs karado 610300/-"	APM Terminals bill image
27.08.2025	13:39:36 / 13:39:54	Om Runthala	"Plz send me modern ledger" / "Modern fabrics Dubai to Mahasar international"	-
28.08.2025	11:54:54 / 12:32:23	Om / Mitesh	"9204 pay to apm" -> bank SMS confirming Rs.9,204 debited	-
29.08.2025	12:51:26	Mitesh Aggarwal	"Ye payment kar raha hun… ek baar ye bhi bata dena kis kiske container hai" (I'm making this payment… but tell me whose container is whose)	-
29.08.2025	12:51:45	Om Runthala	"Sare modern ke hai" (they're all Modern's)	EXPORT CONTAINER DETAILS.xlsx
06.09.2025	12:42:55 / 12:46:31	Om Runthala	DO-number files sent; "Ye waala cotton twill hai?"	DO-35 DPL.xls; DO-28 DPL (2).xls; DO-29 DPL (2).xls
07.09.2025	13:54:16-26	Om Runthala	Transporter details + "M/s.Mary king fashion Be no 4146600… Sez DTA ooc done" and "M/s.Milando fashions LTD Be no	-

			4146604… Sez DTA ooc done”	
08.09.2025	16:22:46-50	Mitesh Aggarwal	Three IMPS payment confirmations (Rs.1,76,097; Rs.26,152; Rs.24,544) from HDFC A/c XX4892	-
09.09.2025	19:39:55	Om Runthala	“DUTY AMOUNT 888314 + 30000 = 9,18,314 TOTAL”; BL JEA2508014325 assessment details	-
10.09.2025	16:36:36	Mitesh Aggarwal	“Arrey ye performa hai .. baadme kon dhundte rahega iski invoice” (this is only a proforma… who’s going to look for the actual invoice later)	re: Proforma Invoice MLIJEAMUN25000894
11.09.2025	14:34:19	Mitesh Aggarwal	Mahasar International’s own bank account details (A/C 008327000000693, IFSC YESB0000083)	-
11.09.2025	15:14:45-15:15:02	Mitesh Aggarwal	IEC/GST address-amendment discussion	AA070125027133S_RC01022025 UPDATES.pdf; certificateOfIEC (3).pdf

The recovered text messages, though confined to a 17-day window (26.08.2025 to 11.09.2025) immediately preceding the search, establish direct and continuous personal involvement of Sh. Mitesh Aggarwal in the day-to-day financial and documentary operation of the scheme, independent of Sh. Anil Aggarwal. Sh. Mitesh Aggarwal is shown personally executing RTGS/IMPS payments to APM Terminals and Poseidon Shipping on Sh. Omprakash Runthala’s instruction, personally forwarding Mahasar International’s own account details, and receiving — directly into his own chat — Bill-of-Entry numbers and clearance status for M/s. Mary King Fashion, the other firms already implicated through Sh. Anil Aggarwal’s phone as being run in parallel through Sh. Omprakash Runthala. Sh. Mitesh Aggarwal’s own remark at 29.08.2025, 12:51:26 hrs — that he is making a payment without yet knowing which container belongs to which entity — demonstrates that his participation extended to funding shipments for firms other than his own, on trust, without independent verification. His remark at 10.09.2025, 16:36:36 hrs, dismissing the need for an actual invoice behind a mere proforma invoice, reflects a personal and informed awareness of the documentary looseness underlying these transactions, rather than passive compliance with his father’s directions. DO-number-labelled files (DO-35, DO-28, DO-29) were also exchanged directly with him, mirroring the DO-to-MFS-invoice ledger system already documented from Sh. Anil Aggarwal’s phone.

This establishes, in Sh. Mitesh Aggarwal’s own hand, that he was an active, independently-informed participant in the scheme’s financial and logistical execution — not merely a bystander acting on his father’s instructions — including direct handling of funds and documents pertaining to Mary King Fashion, Milando Fashions, and personal, informed acquiescence in the use of proforma (rather than final) invoices.

40. CORRELATION OF CHINESE DO RECORDS WITH THE UAE INVOICES USED FOR IMPORT INTO INDIA

40.1 Meaning and evidentiary relevance of a DO number:

The records recovered during the investigation show that the Chinese supplier assigned a running

Delivery Order number, described in the records as “DO-1”, “DO-2”, “DO-3” and so on, to each identified lot of fabric. A separate DO-wise packing list was prepared for such lot. These packing lists contain bale-wise and roll-wise particulars, including the colour, length, number of bales or rolls, and weight of the goods packed by the Chinese supplier. The DO number therefore provides an identifiable link between the goods packed in China and the documents subsequently prepared for their movement and import.

The same goods were thereafter invoiced for import into India under invoices issued by the UAE entities, including M/s Modern Fabrics Solution (FZE). These UAE invoice numbers, such as MFS/19/24, MFS/21/24 and MFS/2526/05, were declared in the corresponding Bills of Entry, on the strength of which preferential tariff treatment under the India–UAE CEPA was claimed. The Chinese DO number did not ordinarily appear as the commercial invoice number in the Bills of Entry. The relationship between the two sets of numbers has therefore been examined from the contemporaneous electronic records, packing lists and messages recovered during investigation.

A comparison of the Chinese DO-wise packing lists with the packing lists attached to the corresponding UAE invoices shows that, in several consignments, the number of rolls/packages and the gross weight are identical or differ only because one record uses rounded figures. In other consignments, the number of rolls corresponds exactly even where a complete weight comparison is not possible from the available record. This continuity of the quantities and packing particulars is significant because the UAE suppliers claimed that the goods had been opened and subjected to “Digital Printing and Fusion” or “Dyeing/Printing and Fusion” before being inspected and packed for export to India.

The above documentary correlation is further corroborated by the photographs taken during examination of the imported goods and reproduced in paragraph 6 above. The rolls were found bearing the original DO stickers, including stickers marked DO-37, DO-32 and DO-25, together with separate stickers of the UAE suppliers on which particulars had been filled in by hand. The continued presence of the original DO stickers on the rolls, read with the matching packing particulars, indicates that the rolls packed under the Chinese DO numbers continued in the same identifiable condition up to their import into India. No material has been produced to explain how the claimed processes were carried out on the fabric while the original roll-wise identity and packing continuity remained undisturbed.

40.2 Illustration: DO-05 and DO-06 corresponding to Invoice No. MFS/2526/05

The correlation may be understood from the records relating to DO-05 and DO-06, which were linked in the recovered electronic records to UAE Invoice No. MFS/2526/05. The relevant figures are set out below.

The Chinese packing list for DO-05 records 536 bales comprising 1,062 rolls and a total quantity of 60,160 yards. The colour-wise particulars recorded in that packing list are reproduced below:

TABLE-XVIII

Colour	Bales	Rolls	Quantity (Yards)
C#1 Tan	191	380	21,481
C#2 Black	132	263	15,078
C#3 Pure White	32	62	3,484
C#4 Olive	50	97	5,449
C#5 Wine	40	80	4,443
C#6 Coffee	51	101	5,751
C#7 Navy	40	79	4,474
TOTAL	536	1,062	60,160

The Chinese packing list for DO-06 separately records 318 bales/rolls and a total quantity of 22,272 metres, with the following colour-wise break-up:

TABLE-XIX

Colour Group	Total Metres	Total Pieces	Total Bales
1#	13,085	187	187
2#	4,620	66	66
3#	4,567	65	65
TOTAL	22,272	318	318

Thus, DO-05 and DO-06 together account for 1,380 rolls, namely 1,062 rolls under DO-05 and 318 rolls under DO-06. The packing list attached to UAE Invoice No. MFS/2526/05 also records 1,380 rolls.

The recovered WhatsApp material also contains an image of an email received from Shri Deepak Asnani and forwarded by Shri Omprakash Runthala to Shri Anil Aggarwal. The image refers to the Chinese source records relating to the goods and forms part of the electronic evidence relied upon in establishing the transaction chain.

Further, the recovered Excel file titled "Omjigroup.xls" links DO-05 and DO-06 with the goods sent to India under Invoice No. MFS/2526/05. The combined roll count appearing in the two Chinese DO packing lists corresponds exactly with the roll count appearing in the packing list of the UAE invoice.

The relevant comparison is set out below:

TABLE-XX

Particular	Chinese DO Packing List (DO-05 + DO-06)	UAE Invoice Packing List ("MFS 05")	Match
Bales/Rolls	536 (1062) + 318 = 1380 rolls	536(1062) + 318 = 1380	EXACT
Colour-wise metres (Col 1#/2#/3# of DO-06)	13,085 / 4,620 / 4,567	13,085 / 4,620 / 4,567	EXACT
Colour-wise breakup of DO-05 (7 colours)	Tan 191, Black 132, Pure White 32, Olive 50, Wine 40, Coffee 51, Navy 40	Identical 7-colour breakup reproduced verbatim	EXACT

The above is not merely a similarity in the description of the goods. It is a roll-wise correspondence supported by the recovered Excel record linking the two DO numbers with the UAE invoice. When considered with the original DO stickers found on the imported rolls, the record indicates that the goods packed in China under DO-05 and DO-06 were invoiced for India under Invoice No. MFS/2526/05 without any demonstrated break in their physical identity.

40.3 Chinese supplier documents recovered from the electronic devices

Forensic examination of the recovered mobile phones and electronic data resulted in the recovery of invoices, packing lists and a Bill of Lading issued in respect of goods supplied by Chinese entities. The relevant images are reproduced below.

The recovered invoices were issued by M/s Shaoxing Maixin Import and Export Co. Ltd. in favour of M/s Modern Fabrics Solution (FZE), UAE. The particulars appearing in those invoices are set out below:

TABLE-XXI

Invoice No	Rolls	Gross Weight	Net Weight
DO-1	1397	27200	26634.2
DO-3	1380	26987	26634.2

A Bill of Lading relating to goods covered by DO-2 was also recovered. It records M/s Shaoxing Maixin Import and Export Co. Ltd. as the consignor, M/s Modern Fabrics Solution (FZE) as the consignee and HSN 54075200 as the classification of the goods. The declaration of HSN 54075200 in this contemporaneous transport document is material, as the heading covers dyed woven fabric of textured polyester filament yarn. The document therefore describes the goods as dyed fabric at the stage of their movement from the Chinese supplier to the UAE consignee, which is inconsistent with the later claim that grey/undyed fabric was received in the UAE and converted there into dyed finished fabric.

40.4 DO-to-invoice correlation: The DO-wise Chinese packing lists were compared with the packing lists attached to the UAE invoices. The comparison was also made with the entries in the recovered "Omji Group" Excel file and the corresponding DO-wise invoice particulars shared by Shri Jitesh with Shri Mitesh. The records establish the DO-to-invoice relationships set out below. The table separately identifies cases showing exact or rounding-level agreement in both roll count and gross weight, cases showing exact roll-wise correspondence, and cases where the relationship is established from the recovered electronic records.

TABLE-XXII

Chinese DO No.	Corresponding UAE Invoice No.	Particulars
DO-01	MFS/19/24	1,397 rolls/packages in both records
DO-02	MFS/21/24	1,380 rolls; gross weight 26,999 kg / 26,998.7 kg
DO-03	MFS/20/24	1,380 rolls; gross weight 26,987 kg / 26,986.7 kg
DO-05 + DO-06	MFS/2526/05	1,062 + 318 = 1,380 rolls
DO-07 + DO-08	MFS/2526/11	Linked in recovered Excel/DO-wise invoice records
DO-09	MFS/2526/10	1,361 rolls in both records
DO-12	MFS/2526/01	1,411 rolls in both records
DO-13	MFS/2526/06	Linked in recovered Excel/DO-wise invoice records
DO-14	MFS/2526/07	1,420 rolls; gross weight 27,619.7 kg / 27,620 kg
DO-15	MFS/2526/08	1,407 rolls in both records
DO-16	MFS/2526/09	1,419 rolls; gross weight 27,658.3 kg / 27,658 kg
DO-17	MFS/2526/12	1,397 rolls in both records
DO-22	MFS/2526/15	1,262 rolls; gross weight 25,663.3 kg / 25,663 kg
DO-23	MFS/2526/14	1,267 rolls; gross weight 25,620.8 kg / 25,620 kg

The comparison shows a consistent and traceable relationship between the Chinese DO numbers and the invoices later issued by the UAE entities for import into India. DO-02, DO-03, DO-14, DO-16, DO-22 and DO-23 show agreement in the roll/package count as well as gross weight, subject only to minor rounding in certain entries. DO-01, the combined DO-05 and DO-06, DO-09, DO-12, DO-15 and DO-17 show exact roll-wise correspondence with their linked UAE invoices. DO-07 and DO-08, and DO-13, are linked with the respective UAE invoices in the recovered "Omji Group" Excel file and the DO-wise invoice details shared between Shri Jitesh and Shri Mitesh, though the available figures do not permit them to be described as exact quantitative matches. These findings, read together with the Chinese invoices and Bill of Lading, the recovered communications and the DO stickers found on the imported rolls, prima facie show that Chinese-origin goods were routed through the UAE and re-invoiced for India. The records do not demonstrate the unpacking, processing, inspection and repacking that would ordinarily accompany the manufacturing processes claimed by the UAE suppliers.

41. CHAPTER 60 GOODS: FAILURE OF THE PRODUCT-SPECIFIC ORIGIN REQUIREMENT AND MATERIAL INCONSISTENCY IN THE DECLARED RAW MATERIAL

The importer filed five Bills of Entry related to knitted or crocheted fabrics classifiable under Chapter 60 of the Customs Tariff. Two such Bills of Entry had been cleared for home consumption and three relate to goods brought into the SEZ under Z-type Bills of Entry which were the live consignments examined and seized. Preferential treatment under the India–UAE CEPA was claimed in respect of all five entries. These entries require separate examination because the Product Specific Rule applicable to Chapter 60 requires a change at the four-digit tariff-heading level together with the prescribed Regional Value Content.

41.1 Product Specific Rule applicable to Chapter 60 goods

Under the India–UAE CEPA, the applicable Product Specific Rule for the relevant Chapter 60 goods is "CTH + RVC 40%". Accordingly, where non-originating material is used, the finished product must undergo a change in tariff heading at the four-digit level and must also satisfy a Regional Value Content of at least 40%. Both requirements are cumulative. A change only at the fifth or sixth digit within the same four-digit heading does not satisfy the prescribed CTH change requirement.

41.2 Chapter 60 Bills of Entry covered by the investigation

The particulars of the five Chapter 60 Bills of Entry are set out below. The first two Bills of Entry were cleared for home consumption. The remaining three are Z-type entries relating to inward movement into the SEZ.

TABLE-XXIII

Sl. No.	Bill of Entry No. & Date	Type of B.E and Status	CTH	Item Description (as declared)	Supplier	Invoice No.	Quantity	Assessable Value (INR)
1	8914493 / 15.03.2025	H-Type/ Cleared	6006 32 00	Other knitted or crocheted fabrics, synthetic fibres, dyed, n.e.s.	Modern Fabrics Solution (FZE)	MFS/18/24	24,687.9 KGS	1,42,28,576.81
2	9354942 / 07.04.2025	H-Type/ Cleared	6006 32 00	Other knitted or crocheted fabrics, synthetic fibres, dyed, n.e.s.	Modern Fabrics Solution (FZE)	MFS/22/24	24,044.3 KGS	1,38,97,368.26
3	4329833 / 05.09.2025	Z-type/ Seized	6001 92 00	Pile fabrics of man-made fibres (excluding long & looped pile fabrics), knitted or crocheted	Shuchi Textile (FZC)	DL/2526/030	16,263 KGS	62,52,783.77
4	4401438 /	Z-type/	6001	Pile fabrics of man-made	Shuchi	DL/2526/037	16,493	63,41,228.64

	09.09.2025	Seized	92 00	fibres (excluding long & looped pile fabrics), knitted or crocheted	Textile (FZC)		KGS	
5	4401439 / 09.09.2025	Z-type/ Seized	6001 92 00	Pile fabrics of man-made fibres (excluding long & looped pile fabrics), knitted or crocheted	Shuchi Textile (FZC)	DL/2526/035	17,068 KGS	65,62,304.64

41.3 Cotton raw material declared for a polyester finished product

A material inconsistency was noticed in respect of Bill of Entry No. 4329833 dated 05.09.2025, filed on the basis of Invoice No. DL/2526/030 issued by M/s Shuchi Textile (FZC). The finished goods were declared under CTH 60019200, which covers pile fabrics of man-made fibres. However, Annexure-3A, the documents received through the FTA verification process and the corresponding local purchase invoice describe the purported raw material under CTH 60019100 and show it as procured from M/s Shukran Textiles (FZC). CTH 60019100 covers pile fabrics of cotton. Thus, the documentary claim is that cotton fabric was used as the raw material for producing a finished fabric of man-made fibres. The other two seized Bills of Entry i.e 4401438 Dt 09.09.2025 and 4401439 Dt 09.09.2025 also has similar position i.e the raw material is declared as 60019100 i.e knitted fabric made up of cotton which on 'Dyeing/Printing and Fusion' converts into fabric under CTH 60019200 i.e knitted fabric of man-made fibre.

The laboratory findings confirm that the imported finished goods were not cotton fabric. The CRCL report records the sample drawn from Bill of Entry No. 4329833 as dyed knitted fabric composed of 94.39% polyester and 5.61% elastomeric material. Similarly, the samples drawn from Bill of Entry Nos. 4401438 and 4401439 were found to contain 94.52% polyester with 5.48% elastomeric material and 94.59% polyester with 5.41% elastomeric material, respectively. The finished goods covered by these entries were therefore predominantly polyester/man-made-fibre fabrics.

The declared process of "Dyeing/Printing and Fusion" may add colour, design or a surface finish to an existing fabric. It cannot replace the cotton fibres forming the fabric with polyester fibres, nor can it convert cotton pile fabric of CTH 60019100 into man-made-fibre pile fabric of CTH 60019200. Such a change would require manufacture from a different fibre or yarn; it cannot result from dyeing, printing or fusion of an already manufactured cotton fabric. The raw-material declaration and the tested composition of the finished goods are therefore technically incompatible. This discrepancy goes to the identity of the material itself and is not a minor classification or clerical error. Further, no change at the four Digit level in CTH has occurred as per the mandatory requirement of the PSR of Chapter 60 goods for the goods to qualify for preferential duty treatment under India- UAE CEPA i.e both classification (input as well as output) remain under CTH 6001

Similar, CTH change issue is also apparent in the two cleared consignments declared under CTH 60063200. The supporting origin documents describe the purported input under CTH 60063100 and the finished product under CTH 60063200. Both classifications remain within the same four-digit heading, CTH 6006. The declared change is therefore only at the six-digit subheading level and does not fulfil the required four-digit change in tariff heading. Sh. Anil Aggarwal and Shri Mitesh Aggarwal were confronted with this discrepancy in their statements; the explanation based on cumulation under Article 3.7 does not remove the need to establish, through reliable documents, that the input itself qualified as originating material. The wider investigation has instead disclosed serious inconsistencies in the origin and processing records of the UAE suppliers.

41.4 Finding in respect of the Chapter 60 consignments

The Chapter 60 origin claim is therefore not supported by a consistent or technically possible manufacturing account. For the CTH 60063200 consignments, the declared movement from CTH 60063100 to CTH 60063200 does not satisfy the required four-digit tariff-heading change. For the CTH 60019200 goods, apart from no change in CTH at four digit level, the declaration of cotton fabric under CTH 60019100 as raw material is irreconcilable with the laboratory-confirmed polyester composition of the imported finished goods and with the limited processes claimed to have been performed in the UAE. These discrepancies, read with the evidence discussed in Para 40 and the laboratory and FTA-verification findings discussed in Para 42 below, prima facie establish that the applicable Product Specific Rule and the claimed UAE origin have not been substantiated. The India–UAE CEPA benefit is consequently liable to be denied for all five Chapter 60 Bills of Entry.

42. THE MANUFACTURING PROCESS CLAIMED BY THE UAE SUPPLIER DID NOT ACTUALLY TAKE PLACE

Para 40 above establishes that the fabric was originally sourced from China and was subsequently re-invoiced through the UAE, without any corresponding change in the quantity of the goods. The present discussion concerns the further aspect of the case, namely, the nature and extent of processing allegedly undertaken on the said fabric in the UAE, which was relied upon for claiming UAE origin benefit under the CEPA. The veracity of the process so declared by the UAE supplier is required to be examined in light of the available independent evidence, particularly (i) the CRCL test report, (ii) the ATIRA test report, and (iii) the FTA Cell verification report received from the UAE Ministry of Economy. The findings emerging from these three independent sources are discussed below:-

42.1 What process did the UAE supplier claim to have carried out?

In the Certificate of Origin (COO) papers and the "Annexure-3A" declaration filed for each consignment, the three UAE entities — M/s Modern Fabrics Solution (FZE), M/s Shuchi Textile (FZC) and M/s Shukran Textiles (FZC) — all claim to have bought plain, undyed ("grey") fabric and then carried out one of two processes on it in their UAE premises: either "Digital Printing and Fusion", or "Dyeing and Fusion". It is this claimed process i.e turning grey fabric into coloured, finished fabric inside the UAE that is supposed to make the fabric "originate" in the UAE and qualify for the CEPA's nil rate of duty. If this process did not actually happen, the fabric cannot be treated as of UAE-origin at all.

42.2 Digital printing and dyeing are distinct processes, and the difference can be identified scientifically-

It is necessary to explain, why the difference between these two processes matters so much to this case. "Dyeing" means soaking or passing the fabric through a dye/colour bath so that the colour penetrates fully into the yarn, from the outer surface right down to the core, and comes out identical on both the front and back of the fabric, including at the very edges (called the "selvedge"). "Digital printing", by contrast, means printing a coloured pattern onto paper first, and then pressing that paper onto the surface of the fabric under heat (a process sometimes called "sublimation" or "heat transfer"), so the colour only sits on the surface layer of the fabric. In printed fabric, the back side of the fabric and the edges (selvedges) normally remain pale or white, because the colour never soaked through. The distinction between the two processes is capable of being objectively determined through scientific testing and analysis, which was accordingly undertaken by CRCL and ATIRA.

42.3 What did the CRCL laboratory find?

Eight fabric samples drawn from consignments imported by M/s Mahasar International were sent to the Central Revenue Control Laboratory (CRCL), Pusa, New Delhi — the Government's own customs testing laboratory — for chemical and technical examination. The Test Report dated 16.09.2025 records the following results:

TABLE-XXIV

Sl. No.	Bill of Entry No. & Date	Sample Description	Composition	Dyed / Bleached	GSM	Coated / Impregnated
1	4401438 /	Cut piece of dyed (blue)	Polyester 94.52% /	Dyed	275.0	NA

	09.09.2025	knitted fabric	Elastomeric 5.48%			
2	4401431 / 09.09.2025	Cut piece of dyed (grey) twill weave woven fabric	Polyester 95.71% / Elastomeric (balance)	Dyed	211.0	NA
3	4401434 / 09.09.2025	Cut piece of dyed (dark grey) twill weave woven fabric	Polyester 92.70% / Elastomeric 7.30%	Dyed	179.0	NA
4	4401439 / 09.09.2025	Cut piece of dyed (navy blue) knitted fabric	Polyester 94.59% / Elastomeric 5.41%	Dyed	277.0	NA
5	4427006 / 10.09.2025	Cut piece of dyed (black) woven fabric	Polyester 96.38% / Elastomeric (balance)	Dyed	125.0	NA
6	4329835 / 05.09.2025	Cut piece of dyed (black) woven fabric	Polyester 95.74% / Elastomeric (balance)	Dyed	212.0	NA
7	4329833 / 05.09.2025	Cut piece of dyed (brown) knitted fabric	Polyester 94.39% / Elastomeric 5.61%	Dyed	302.0	NA
8	4329821 / 05.09.2025	Cut piece of dyed (greenish) twill weave woven fabric	Polyester 95.59% / Elastomeric (balance)	Dyed	208.0	NA

All eight samples — without a single exception — are reported by CRCL as “Dyed”. Not one sample is reported as printed, coated, laminated, or impregnated. This is the first, and most basic, piece of scientific proof that the UAE supplier’s claim of “Digital Printing and Fusion” is false: if the fabric had truly been digitally printed, at least some of the eight samples ought to have shown signs of printing, coating, or surface-level colouration. None of the samples were found to be digitally printed by the CRCL.

42.4 What did the ATIRA test find?

Since a more detailed, specialised examination was required the Ahmedabad Textile Industry’s Research Association (ATIRA), Ahmedabad, a Government-recognised institution under the Ministry of Textiles, was engaged after CRCL, the Textile Committee Laboratory, and NITRA, Ghaziabad all confirmed that they lacked the specific equipment to perform this deeper test. ATIRA examined 10 further samples and issued Test Report No. A/T/219 (2026-27) dated 25.05.2026. The findings, explained simply, are as follows:

TABLE-XXV

What ATIRA measured	What was found	What this proves
Colour depth on front side vs. back side of the fabric	Identical on both sides for all samples, with no white patches or dullness on the back. The measured colour difference (called “Delta E”) between front and back was only 0.03 to 0.7 — so small it is not visible to the human eye.	If the fabric had been printed, the back would have been noticeably paler than the front. Because both sides are equally coloured, the colour must have soaked all the way through — which only happens in dyeing, not printing.
Colour at the very edges of the	Fully coloured on both edges, for every sample.	In digitally printed fabric, the very edges are normally left undyed/white because the printing paper does not

fabric ("selvedge")		reach the edge of the roll. Fully-coloured edges are a signature of dyeing, not printing.
Microscopic examination of the yarn (cut open, viewed under a microscope)	Complete penetration of dye from the outer surface of the yarn ("sheath") right down to its centre ("core") — the colour at the centre of the yarn was found to be exactly as deep as the colour on the outside.	This is only possible if the yarn was dyed before or during weaving/knitting. Printing only colours the surface of finished fabric — it cannot possibly reach the centre of yarn that is already woven into cloth.
Surface of the fabric under microscope, and visual check for lamination	No particles found on the surface (ruling out any coating), and no lamination found.	Rules out the possibility that a printed layer or coating was later added to disguise the fabric as dyed.

ATIRA's final conclusion, in its own words, is unambiguous: "All 10 (ten) samples are dyed fabrics and not digitally printed. The fabrics are not coated or laminated." This scientifically confirms, through a second and more rigorous Government laboratory, exactly what CRCL had already found.

42.5 If digital printing did not happen, then what was the printing machine for?

This raises an obvious question: if the fabric is dyed and not printed, why does the UAE supplier claim to use a digital printing machine at all? The investigation traced the very machine referred to in the UAE suppliers' own paperwork — the "Grando 8-Head Inkjet/Sublimation Printing Machine", Model CEJ-2008TX — and found that it was exported from India, not manufactured in the UAE, by an Indian company, M/s Om Shanti Machineries Exim, Surat (IEC: AAIFO1883F). Export records show that this very same Indian company exported this very same model of machine, along with the ink and paper needed to run it, to all three UAE supplier entities in this case:

TABLE-XXVI

Shipping Bill No. & Date	Port	Consignee (UAE)	Items Exported
9830795 / 13.05.2024	Nhava Sheva (INNSA1)	M/s Shukran Textiles (FZC), Sharjah	Grando CEJ-2008TX Inkjet Printer with accessories
9889636 / 15.05.2024	Nhava Sheva (INNSA1)	M/s Shuchi Textile (FZC), Sharjah	Grando CEJ-2008TX Inkjet Printer with accessories
9351362 / 24.04.2024	Hazira (INHZA1)	M/s Modern Fabrics Solution (FZE), Sharjah	Grando CEJ-2008TX Inkjet Printer with accessories
4772062 / 26.08.2025	Nhava Sheva (INNSA1)	M/s Modern Fabrics Solution (FZE), Sharjah	Grando CEJ-2008TX Inkjet Printer with accessories

The Grando CEJ-2008TX is, by its own product classification (ITC-HS Code 8443 3250), a digital sublimation printing machine — a real machine, genuinely exported to all three UAE entities, along with sublimation ink and transfer paper. There is, therefore, no dispute that a printing machine physically exists in the UAE premises. But its mere presence in a photograph is not proof that it was actually used to process this particular fabric. Since ATIRA's scientific testing has already established that the imported fabric is dyed — not printed — one of two things must be true: either the machine was purchased and photographed only to support the paperwork trail and was never actually used to process these consignments, or it was used for some other, unrelated fabric. Either way, it was not used to produce the fabric that was imported by M/s Mahasar International.

42.6 What did the FTA Cell (the body that actually verifies claims with the UAE Government) find?

Separately from the two laboratory tests, a formal request was sent to the Director (International Customs Division), Central Board of Indirect Taxes & Customs — commonly called the "FTA Cell" — requesting the UAE Ministry of Economy, the authority that issues Certificates of Origin, to verify the claims made by the three UAE suppliers. The verification reply received from the UAE side, on comparison with the papers filed by the importer before Indian Customs, throws up the following genuine and confirmed points:

TABLE-XXVII

What was checked	What was found
Nature and description of the manufacturing process claimed by all three UAE suppliers	All three suppliers — despite being separate, competing companies — describe their manufacturing process in virtually identical language: "Grando 8-Head Vapour-Phase Dyeing/Sublimation". Three independent factories using the exact same wording to describe their process is inherently suspicious and suggests the description was copied rather than independently written based on an actual process.
Source of raw material declared by M/s Shuchi Textile (FZC)	Declared as sourced from M/s Shukran Textiles (FZC) — another supplier under investigation in this very case — meaning the three "independent" UAE suppliers are, in fact, buying and selling raw material amongst themselves in a closed circle.
Name of the raw-material supplier for Modern Fabrics Solution FZE	The Annexure-3A filed before Indian Customs names the Chinese raw-material supplier as "Ningbo My Dream Import and Export Co., Ltd", for a consignment valued USD 67,043.70. The FTA Cell's verification reply, for the identical value (USD 67,044) and the identical HS Code, names the supplier as a completely different company: "Hangzhou Chuanqi Import and Export Trade Co., Ltd". Since every other value declared to Indian Customs was found to match the FTA Cell reply exactly, to the last dollar, this one mismatch in the supplier's name — for a value that otherwise matches exactly — shows that the paperwork submitted to Indian Customs does not reflect the real, verified transaction chain reported by the UAE authority itself.
Country of origin of raw material declared for M/s Shukran Textiles' consignment	The Annexure-3A filed before Indian Customs for this consignment declares the raw material's country of origin as "UAE" — even though every other Annexure-3A filed by the same set of suppliers correctly discloses "China" as the raw material's country of origin. This is not a repeated template error, since the same exporter got it right elsewhere; it appears to be a one-off, deliberate misdeclaration for this particular consignment.

These are not minor paperwork slips. Two Chinese companies with different names, a closed circle of "raw material" purchases between the three UAE entities themselves, and a single deliberate change of "China" to "UAE" as country of origin — each of these point in the same direction as the scientific test results: the paper trail was built to make the fabric look like it qualifies for CEPA benefit, not to honestly record the manufacturing process undertaken on the goods.

42.7 Putting it all together

Three separate and independent sources of evidence — a Government chemical laboratory (CRCL), a specialised Government textile research institute (ATIRA), and the UAE Government's own Ministry of Economy (through the FTA Cell) — all point to the same conclusion from three different directions:

(i) CRCL found that all eight tested samples are dyed fabric, with no sign of printing, coating or lamination;

(ii) ATIRA found, through detailed colour measurement and microscopic examination, that the dye has fully penetrated every sample from the outer surface to the core of the yarn — something only possible through dyeing, and impossible through printing — and specifically ruled out the "Digital Printing and Fusion" process claimed by the UAE suppliers; and

(iii) The FTA Cell verification, carried out directly with the UAE Government, revealed that the three UAE suppliers copy each other's process descriptions, buy raw material from each other in a closed circle, and — in at least one traced instance — the raw material supplier's name and country of origin declared to Indian Customs does not match what the UAE authority itself has verified.

(iv) Machine was not capable of producing Dyed fabric.

Conclusion:

On the basis of this three-fold, independently-corroborated evidence, it stands established that the manufacturing process declared by M/s Modern Fabrics Solution (FZE), M/s Shuchi Textile (FZC) and M/s Shukran Textiles (FZC) — "Digital Printing and Fusion" or "Dyeing and Fusion" of grey fabric imported from China — did not actually take place in the UAE. Since no qualifying manufacturing process took place, the goods do not satisfy the Product Specific Rules of Origin under the India-UAE CEPA, and the claim of preferential duty benefit on this ground, over and above the ground already established in Para 40 (that the goods were merely re-invoiced Chinese-origin goods), is liable to be rejected.

43: LEGAL PROVISIONS RELEVANT TO THIS NOTICE

Section 2 (22) *– "Goods" includes (a)- Vessels, aircraft & vehicles; (b) stores; (c) Baggage; (d) currency & negotiable instruments; and (e) any other kind of movable property."*

Section 2 (23) — *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2 (41) defines the term value as *:- "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub- section (1) or sub-section (2) of Section 14;*

Section 12– Dutiable goods *– "(1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of Customs shall be levied at such rates as may be specified under the Customs Tariff Act, 1975 or any other law for the time being in force, on goods imported into India or exported from India."*

Section 17(4) - Re-assessment: *Where it is found on verification, examination or testing of the goods, or otherwise, that the self-assessment has not been done correctly, the proper officer may, without prejudice to any other action which may be taken under the Customs*

Act, 1962, re-assess the duty leviable on such goods.

Section 28. *Recovery of [duties not levied or not paid or short-levied or short- paid] or erroneously refunded. –*

(1) ………

(2) ………

(3) ……..

(4) Where any duty has not been [levied or not paid or has been short- levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -

(a) collusion; or

(b) any willful misstatement; or

(c) suppression of facts, by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been [so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.

Section 28AA. Interest on delayed payment of duty:

(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.

(2) Interest at such rate not below ten percent and not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.

Section 28DA. Procedure regarding claim of preferential rate of duty. –

(1) An importer making claim for preferential rate of duty, in terms of any trade agreement, shall –

(i) make a declaration that goods qualify as originating goods for preferential rate of duty under such agreement;

(ii) possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, are satisfied;

(iii) furnish such information in such manner as may be provided by rules;

(iv) exercise reasonable care as to the accuracy and truthfulness of the information furnished.

(2) The fact that the importer has submitted a certificate of origin issued by an Issuing Authority shall not absolve the importer of the responsibility to exercise reasonable care.

(3) Where the proper officer has reasons to believe that country of origin criteria has not been met, he may require the importer to furnish further information, consistent with the trade agreement, in such manner as may be provided by rules.

(4) Where importer fails to provide the requisite information for any reason, the proper officer may,-

(i) cause further verification consistent with the trade agreement in such manner as may be

provided by rules;

(ii) pending verification, temporarily suspend the preferential tariff treatment to such goods:

Provided that on the basis of the information furnished by the importer or the information available with him or on the relinquishment of the claim for preferential rate of duty by the importer, the Principal Commissioner of Customs or the Commissioner of Customs may, for reasons to be recorded in writing, disallow the claim for preferential rate of duty, without further verification.

(5) Where the preferential rate of duty is suspended under sub-section (4), the proper officer may, on the request of the importer, release the goods subject to furnishing by the importer a security amount equal to the difference between the duty provisionally assessed under section 18 and the preferential duty claimed:

Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, instead of security, require the importer to deposit the differential duty amount in the ledger maintained under section 51A.

(6) Upon temporary suspension of preferential tariff treatment, the proper officer shall inform the Issuing Authority of reasons for suspension of preferential tariff treatment, and seek specific information as may be necessary to determine the origin of goods within such time and in such manner as may be provided by rules.

(7) Where, subsequently, the Issuing Authority or exporter or producer, as the case may be, furnishes the specific information within the specified time, the proper officer may, on being satisfied with the information furnished, restore the preferential tariff treatment.

(8) Where the Issuing Authority or exporter or producer, as the case may be, does not furnish information within the specified time or the information furnished by him is not found satisfactory, the proper officer shall disallow the preferential tariff treatment for reasons to be recorded in writing: Provided that in case of receipt of incomplete or non-specific information, the proper officer may send another request to the Issuing Authority stating specifically the shortcoming in the information furnished by such authority, in such circumstances and in such manner as may be provided by rules.

(9) Unless otherwise specified in the trade agreement, any request for verification shall be sent within a period of five years from the date of claim of preferential rate of duty by an importer.

(10) Notwithstanding anything contained in this section, the preferential tariff treatment may be refused without verification in the following circumstances, namely:-

(i) the tariff item is not eligible for preferential tariff treatment;

(ii) complete description of goods is not contained in the certificate of origin;

(iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;

(iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".

(11) Where the verification under this section establishes non-compliance of the imported goods with the country of origin criteria, the proper officer may reject the preferential tariff treatment to the imports of identical goods from the same producer or exporter, unless sufficient information is furnished to show that identical goods meet the country of origin criteria.

Explanation-For the purposes of this Chapter,-

(a) "certificate of origin" means a certificate issued in accordance with a trade agreement certifying that the goods fulfil the country of origin criteria and other requirements specified in the said agreement;

(b) "identical goods" means goods that are same in all respects with reference to the country of

origin criteria under the trade agreement;

(c) "Issuing Authority" means any authority designated for the purposes of issuing certificate of origin under a trade agreement;

(d) "trade agreement" means an agreement for trade in goods between the Government of India and the Government of a foreign country or territory or economic union.

Section 46- Entry of goods on importation:

(1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed]: [Provided that the 1[Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically 6[on the customs automated system], allow an entry to be presented in any other manner:

Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub- section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof

(a) to examine the goods in the presence of an officer of customs, or

(b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that a bill of entry may be presented [at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.]

(4) The importer while presenting a bill of entry shall [* *] make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, [and such other documents relating to the imported goods as may be prescribed].*

(4A) The importer who presents a bill of entry shall ensure the following, namely: —

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

Section 110. Seizure of goods, documents and things

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods: ……

(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized: 4[Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

Provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply.]

(3) The proper officer may seize any documents or things which, in his opinion, will be useful for, or relevant to, any proceeding under this Act.

(4) The person from whose custody any documents are seized under sub-section (3) shall be entitled to make copies thereof or take extracts therefrom in the presence of an officer of customs.

Section 110AA. Action subsequent to inquiry, investigation or audit or any other specified purpose. –

Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—

(a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;

(b) any duty has been erroneously refunded;

(c) any drawback has been erroneously allowed; or

(d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded, then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

(i) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or

(ii) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5, and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5]

Section 111 – Confiscation of improperly imported goods, etc *.-*

The following goods brought from a place outside India shall be liable to confiscation-

(a) …………………………………

(b) …………………….

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];

Section 111(o) applies to goods exempted, subject to a condition, where the condition has not been observed, unless the non-observance has been sanctioned by the proper officer.

Section 111(q) of the Customs Act, 1962: *Goods imported on a claim of preferential rate of duty, which contravene any provision of Chapter VAA of the Customs Act, 1962 or any rule made thereunder, are liable to confiscation.*

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, 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 5[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 8[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 114A. Penalty for short-levy or non-levy of duty in certain cases. –

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

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."

Section 125. Option to pay fine in lieu of confiscation. –

(1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods39[or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit: [Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in

respect of the goods which are not prohibited or restricted, [no such fine shall be imposed]:

Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

[(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.]

The Foreign Trade (Development and Regulation) Act, 1992

Section 11: Contravention of provision of this Act, rules, orders, and exports and import policy:

No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: Declaration as to value and quality of imported goods:-

On the importation into, or exportation out of, any Customs ports of any goods, whether liable to duty or not, the owner of such goods, shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality, and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

Rule 14: Prohibition regarding making, signing of any declaration, statement or documents: -

No person shall make, sign or use or cause to be made, signed or used any declaration, statement or document for the purposes of obtaining a license or importing any goods knowing or having reason to believe that such declaration, statement or document is false in any material particular.

(2) No person shall employ any corrupt or fraudulent practice for the purposes of obtaining any license or importing or exporting any goods.

Relevant Portion of CEPA Notification No.22/2022-Customs dated 30th April, 2022:-

G.S.R.….(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts,-

(i) goods of the description as specified in column (3) of the TABLE I appended hereto and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said TABLE;

(ii) goods of the description as specified in column (3) of the TABLE II appended hereto and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said TABLE;

goods of the description specified in column (3) of the TABLE III appended below, and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the *corresponding entry in column (2) of the said TABLE in such quantity of total imports of such goods in a year, as specified in column (4) of the said TABLE (hereinafter referred to as the 'tariff rate quota (TRQ) quantity'), from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (5) of the said TABLE (hereinafter referred to as the 'In-quota tariff rate') and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (6) of the said TABLE (hereinafter referred to as the 'In-quota AIDC rate') , subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (7) of the said TABLE, when imported into Republic of India from The United Arab Emirates:*

Provided that the exemption shall be available only if importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of The United Arab Emirates, in terms of rules as may be notified in this regard by the Central Government by publication in the Official Gazette of India read with Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

Section 30. Domestic clearance by Units.—

Subject to the conditions specified in the rules made by the Central Government in this behalf:—

(a) *any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975 (51 of 1975), where applicable, as leviable on such goods when imported; and*

(b) *the rate of duty and tariff valuation, if any, applicable to goods removed from a Special Economic Zone shall be at the rate and tariff valuation in force as on the date of such removal, and where such date is not ascertainable, on the date of payment of duty.*

Rule 47. Sales in Domestic Tariff Area. –

(1) A Unit may sell goods and services including rejects or wastes or scraps or remnants or broken diamonds or by-products arising during the manufacturing process or in connection therewith, in the Domestic Tariff Area on payment of customs duties under section 30, subject to the following conditions, namely:-

(a) ………

(b) ………

(2) ……….

(3) ……….

(4)*Valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.*

Customs Brokers Licensing Regulations, 2018. Notification No. 41/2018- Customs (N.T.) dated 14th May, 2018

***Obligations of Customs Broker**. — A Customs Broker shall —*

(a) obtain an authorization from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorization whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and

regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

(k) maintain up to date records such as bill of entry, shipping bill, transshipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transactions in an orderly and itemised manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

(n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

44. SUMMARY OF INVESTIGATION

44.1 The investigation was started on specific intelligence that M/s Mahasar International was claiming the preferential rate of Basic Customs Duty under the India-UAE CEPA on polyester woven and knitted fabrics shown as originating in the UAE, although the goods were in fact procured from China in an already dyed condition and were routed through UAE entities without any qualifying manufacture. The inquiry therefore examined not only the Certificates of Origin and Annexure-3A declarations filed with Indian Customs, but also the physical condition of the goods, laboratory results, the Chinese purchase and packing records, the records of the UAE suppliers, the statements of the persons concerned, and the contemporaneous WhatsApp communications recovered from the devices of the importer.

44.2 The verified import data comprise 28 Bill-of-Entry records representing 24 distinct physical consignments, as explained in paragraph 3. The 28 records comprise 13 Home Consumption Bills of Entry, 11 Z-type Bills of Entry and four T-type Bills of Entry. A linked Z-type and T-type Bill of Entry relate to the same physical goods and are therefore not counted twice. Of the 24 physical consignments, 16 had already been cleared on payment of duty (13 Home Consumption clearances and three SEZ-to-DTA clearances through T-type Bills of Entry), while eight physical consignments were examined and seized in the present case (seven covered only by Z-type Bills of Entry and one covered by T-type Bill of Entry No. 4398448 linked to Z-type Bill of Entry No. 4329821).

44.3 During examination at M/s Fast Track CFS Pvt. Ltd. and M/s Shivansh Terminals LLP, the goods were found packed in rolls/bales bearing DO-number stickers such as DO-25, DO-32 and DO-37, together with additional handwritten stickers of the UAE suppliers. The rolls were not found to have been opened, re-rolled or re-packed in a manner consistent with the large-scale dyeing, printing and fusion process claimed in the origin documents. The examination proceedings, detention and custody of the goods were recorded in the relevant panchnamas and allied records

44.4 Searches were conducted at the residential premises of Sh. Anil Aggarwal and Sh. Mitesh Aggarwal and at the business premises of M/s Mahasar International. The mobile phones used by Sh. Anil Aggarwal and Sh. Mitesh Aggarwal and the business laptop were taken up for forensic examination. Their data was extracted in the presence of the concerned person and preserved for investigation. The extracted material supplied the contemporaneous commercial trail that could not be gathered from the import documents alone.

44.5 Eight samples were first tested by CRCL. Each sample was reported as dyed fabric; none was found to be coated or impregnated. A more detailed examination was thereafter carried out by ATIRA. The ATIRA report found uniform colour on both sides, fully coloured selvedges and complete penetration of colour from the sheath to the core of the yarn. It concluded that the samples were dyed fabrics and not digitally printed, and that they were not coated or laminated. These scientific findings are inconsistent with a surface-transfer or sublimation-printing process being the process that produced the imported goods.

44.6 The machines relied upon by the UAE suppliers were Grando CEJ-2008TX digital inkjet/sublimation printers. Export records showed shipment of such printers, inks and transfer paper to the UAE entities. Sh. Hirenkumar Sumanbhai Patel, the technical person examined in relation to the machine, explained that the machine prints a design on transfer paper and transfers that design to polyester fabric by heat. He further explained that this process does not dye yarn from sheath to core, does not ordinarily colour the selvedges, and cannot replace commercial dyeing in a dye bath. He placed the normal capacity of one machine at about 4,500 square metres per day and supported his explanation with the machine catalogue.

44.7 The FTA verification received through the competent channel disclosed further material discrepancies. The three UAE suppliers described almost the same manufacturing process, declared the same production capacity of 30,000 metres per day, and operated from comparatively small premises of about 400 to 600 square metres. The replies also disclosed circular sourcing among the supplier entities and differences in the identity of the raw-material supplier for the same value and goods. The process description, plant details and production figures therefore did not provide reliable proof of actual manufacture of the subject consignments in the UAE.

44.8 The WhatsApp communications recovered from Sh. Anil Aggarwal's phone show that the colour, quantity and quality of fabric were communicated directly for procurement from China. The messages refer to already dyed varieties such as 'Barbie PD' and 'NS Lycra SPX PD'; contain container-wise colour and quantity instructions; identify Chinese supplier contacts; and contain payment records relating to Chinese suppliers. Sh. Anil Aggarwal confirmed in his statement dated 30.09.2025 that 'PD' meant plain dyed/piece dyed and that the goods were already dyed before dispatch from China to the UAE.

44.9 The DO records recovered from the chats provide the bridge between the Chinese purchase and the UAE invoice used for the Indian import. The DO-to-invoice mapping shows, among other links, DO-01 to MFS/19/24, DO-02 to MFS/21/24, DO-03 to MFS/20/24, combined DO-05 and DO-06 to MFS/05, combined DO-07 and DO-08 to MFS/11, DO-09 to MFS/10, DO-12 to MFS/01, DO-13 to MFS/06, DO-14 to MFS/07, DO-15 to MFS/08, DO-16 to MFS/09, DO-17 to MFS/12, DO-22 to MFS/2526/15 and DO-23 to MFS/2526/14. In several cases the total rolls/packages and recorded weight match exactly or nearly exactly; in others, the match is established roll-wise or by the combined packing list. The relevant invoices and DO links are supported by the 'OMJI GROUP.xlsx' **(RUD-47),** the export-container log, the files exchanged by Sh. Jitesh Sajnani and Sh. Omprakash Runthala, and the consolidated mapping as discussed in Para 40 above.

44.10 The Chapter 60 consignments contain an additional and independent inconsistency. In the documents concerning the pile fabric, the raw material was shown under CTH 60019100, which covers pile fabric of cotton, while the finished/imported product was declared under CTH 60019200, which covers pile fabric of man-made fibres. Dyeing, printing or fusion can change colour or surface appearance, but cannot change cotton fibre into polyester or another man-made fibre. The claimed process is therefore incapable of producing the declared finished goods from the declared raw material. Further, for the other Chapter 60 goods where the change shown was from 600631 to 600632, the change was only at the six-digit level, while the applicable PSR required a change at the four-digit heading level together with the prescribed RVC.

44.11 Sh. Anil Aggarwal stated on 12.09.2025 that he personally handled most import-export operations, that he had not visited the UAE processing unit, that the Annexure-3A declarations were forwarded without independent verification, and that the fabric received by the importer was dyed and not printed. On 30.09.2025, he identified the China-to-UAE procurement route, the already dyed condition of the goods, the DO series, the financiers and the document handlers; he also accepted that the weight ought to have changed if ink or another material had genuinely been added, but could not explain why it had not changed. He reaffirmed his earlier statements on 07.10.2025.

44.12 In his later statement dated 05.08.2026, Sh. Anil Aggarwal accepted the ATIRA report and the technical opinion, accepted that the video earlier supplied by the importer did not represent the process actually applied to the imported goods, and admitted that he should have verified the correctness of the process declared in the documents. He also confirmed that he was the de facto operator and principal decision-maker for the CEPA imports.

44.13 Sh. Mitesh Aggarwal, the registered proprietor and IEC holder, stated on 28.10.2025 that he received the UAE documents, assisted in the financial transactions and documentation, understood the applicable PSR, received DO-wise packing lists from Sh. Jitesh Sajnani, and could not explain the absence of any change in rolls, weight or length. On 06.08.2026, after being confronted with the laboratory, technical, FTA and packing-list evidence, he accepted that the CEPA benefit did not appear to be available and admitted that, as proprietor, he should have carried out independent due diligence.

44.14 The WhatsApp evidence further shows that the operations were not confined to Sh. Anil Aggarwal. Sh. Mitesh Aggarwal personally uploaded KYC and bond documents in the 'Morden Dubai' group, made and confirmed payments, received complete COO, Bill of Lading, invoice and packing-list sets from Sh. Jitesh Sajnani, asked for specific DO numbers and packing lists, sought supplier ledgers, and participated in preparing a classification-correction letter on the letterhead of M/s Mahasar International. Thus, the registered proprietor was an active participant in the document and clearance chain.

44.15 Taken together, the physical examination, original DO markings on the bales, laboratory findings, machine evidence, FTA verification, Chinese purchase messages, payment trail, DO-wise mapping, unchanged packing particulars, statements and WhatsApp communications form one continuous body of evidence. They indicate that already dyed Chinese-origin goods were routed through the UAE, supported by documents showing a qualifying UAE process which was not actually carried out on the subject goods, and then declared before Indian Customs as UAE-origin goods to obtain the CEPA preferential rate. The individual pieces of evidence support one another and are not dependent on a single statement or a single test report.

45. MODUS OPERANDI

45.1 The modus operandi emerging from the investigation appears to have operated in the following connected stages. Each stage is supported by the commercial records, digital evidence and statements discussed in the preceding paragraphs.

45.2 First, the required fabric was selected and ordered from China in an already dyed condition. The colour and quantity instructions were communicated through Sh. Pavan

Asnani and other persons connected with the Chinese suppliers. The descriptions 'Barbie PD' and 'NS Lycra SPX PD' used in the contemporaneous messages refer to plain-dyed or piece-dyed fabric. Sh. Anil Aggarwal himself supplied the shade and quantity requirements and planned the container loads.

45.3 Second, the purchase from China was financed and paid for through the coordinated network. The chats contain Chinese bank particulars, remittance confirmations and references to funds arranged by Sh. Shashank Sharma and Sh. Arjun Gaurav when the UAE entities required capital. Sh. Anil Aggarwal stated that the funds were arranged for payments to Chinese suppliers and that Sh. Omprakash Runthala later returned the financiers' capital with interest.

45.4 Third, the Chinese supplier packed the goods DO-wise and placed DO-number stickers on the rolls/bales. The goods were moved to the UAE with the Chinese packing identity still intact. When the consignments were examined in India, the same style of DO stickers remained visible on the bales. The additional UAE supplier stickers contained handwritten particulars, but there was no physical indication that the original rolls had been opened and subjected to the claimed process before export to India.

45.5 Fourth, the UAE entities prepared new commercial invoices and packing lists while retaining the Chinese DO-wise identity, roll count, quantity and weight. The DO number was mapped to a UAE invoice number, and the corresponding packing details were then used for the Indian consignment. The 'OMJI GROUP.xlsx' **(RUD-47)**, DO packing files and export-container records show this conversion from DO identity to UAE invoice identity.

45.6 Fifth, the UAE supplier documents described a process such as 'Digital Printing and Fusion' or 'Dyeing/Printing and Fusion' and supported a claim that the goods had acquired UAE origin. However, the goods remained dyed fabric with unchanged roll/packing particulars. The scientific testing found no digital printing, coating or lamination; the machine relied upon was a sublimation printer, not a commercial dyeing plant; and the declared cotton raw material for certain Chapter 60 goods could not yield the declared polyester finished fabric.

45.7 Sixth, Certificates of Origin, Annexure-3A/Form-I related papers, invoices, packing lists and Bills of Lading were transmitted from the UAE-side coordinators to the importer and thereafter to the Customs Broker. The direct chat between Sh. Mitesh Aggarwal and Sh. Jitesh Sajnani records complete document sets being delivered to the proprietor and repeated requests for DO numbers and packing lists. The Customs Broker stated that the import documents came through the channel arranged by Sh. Omprakash Runthala and were filed as received.

45.8 Seventh, M/s Mahasar International made the import declarations and claimed the India-UAE CEPA preferential rate. The importer thereby presented the UAE commercial and origin documents as the basis of self-assessment, even though its principal operator knew that the goods had been ordered in China in an already dyed condition and neither he nor the proprietor had verified any qualifying UAE manufacture.

45.9 Further, the three UAE suppliers claimed the imported fabric was manufactured through "Digital Printing and Fusion" using the Grando CEJ-2008TX, an 8-head inkjet/sublimation printer. Investigation traced this machine to its actual source: M/s Om Shanti Machineries Exim, Surat, which had exported six such units to the three UAE entities. Its technical partner, Sh. Hirenkumar Patel, confirmed under Section 108 that the Grando machine works by printing a design on heat-transfer paper and fusing it onto the fabric surface by heat — a surface-transfer process in which colour does not penetrate the yarn from sheath to core, selvedges remain uncoloured, and dyeing in the true sense does not occur; the correct classification of its output is "printed fabric" (CTH 5407 74), not "dyed fabric." He stated categorically that it is not possible to dye fabric using a Grando machine, and on personally examining the seized samples confirmed none showed any sign of having been processed on it. This is scientifically corroborated by the CRCL and ATIRA reports, which found complete sheath-to-core dye penetration, uniform colour on both sides and fully coloured selvedges — hallmarks of commercial disperse dyeing by submersion, not surface printing — with no coating, lamination or printing detected on any sample. The Grando machine's rated capacity (4,500 sq. m/day per unit) is also a fraction of the 30,000 metres/day uniformly claimed by all three suppliers, further undermining the claimed process.

45.10 The network functioned through clearly divided roles: Sh. Anil Aggarwal controlled the commercial decisions and China-side product requirements; Sh. Mitesh Aggarwal supplied the importer identity, handled documents and payments and caused the import documents to be used; Sh. Omprakash Runthala coordinated the UAE entities, payments, logistics and Customs Broker; Sh. Jitesh Sajnani prepared and supplied the UAE-side documents and DO-to-invoice material; and Sh. Arjun Gaurav participated in the funding and group coordination. The 'Morden Dubai' group and the direct chats show that these were continuing and coordinated functions, not isolated transactions.

45.11 The same pattern was repeated across multiple consignments and through three UAE supplier entities. The repeated use of the same process language, the same machines and capacity claims, the linked/circular sourcing, the shared document handlers and the continued DO-to-invoice method show a system designed to give Chinese-origin dyed fabric the appearance of qualifying UAE-origin goods for the purpose of the preferential tariff.

46. CONCLUSION

46.1 The mere production of a Certificate of Origin issued by the competent authority of the exporting country does not, by itself, conclude the question of eligibility for preferential tariff treatment.. Under Section 28DA of the Customs Act, 1962 read with CAROTAR, 2020, an importer claiming a preferential rate must declare that the goods qualify as originating goods, possess sufficient information about the origin criteria, furnish the required information, and exercise reasonable care as to its accuracy. The Certificate of Origin is therefore part of the proof; it does not prevent examination of the underlying facts when the actual manufacture, raw material, packing trail and commercial communications show otherwise.

46.2 The investigation reveals several independent discrepancies which all point in the same direction. The goods were ordered as dyed fabric from China; their original DO identity remained on the bales; the DO packing particulars were carried into the UAE invoices; laboratory testing found dyeing and not digital printing; the machine relied upon was incapable of producing the observed sheath-to-core dyeing; the UAE replies were template-like and commercially doubtful; and the importer could not produce reliable production records explaining the claimed manufacture. The conclusion does not rest on a minor clerical error in one document.

46.3 The direct Chinese communications are particularly important because they were made before the Customs investigation. Sh. Anil Aggarwal specified the colours, quantities and container planning, referred to 'Barbie PD' and other dyed varieties, arranged shade cards and transmitted payment records. In his statement, he accepted that these descriptions meant dyed fabric and that the goods were already dyed when shipped from China to the

UAE. This contemporaneous evidence is inconsistent with the later origin papers which proceed on the basis that the qualifying manufacture occurred in the UAE.

46.4 The DO-wise packing evidence provides the physical and documentary continuity of the same goods. Exact or near-exact aggregate matches are found for DO-02, DO-03, DO-14, DO-16, DO-22 and DO-23. Roll-wise or combined-packing continuity is found for DO-01, DO-05/DO-06, DO-09, DO-12, DO-15 and DO-17. DO-07/DO-08 and DO-13 are linked through the contemporaneous document trail. The purpose of this comparison is not to suggest that every minor gross-weight difference must be zero; rather, it shows that the same rolls and the same packing structure moved from the Chinese DO record into the UAE invoice record without evidence of a manufacturing step.

46.5 The condition of the seized bales strengthens the documentary comparison. The DO stickers placed during the Chinese packing remained on the rolls. The UAE supplier's separate handwritten sticker was placed in addition to the original DO marking. If the rolls had actually been opened and processed through dyeing, digital printing and fusion on the scale claimed, some corresponding change in roll identity, packing sequence, weight, process record, wastage or production record would ordinarily be expected. No such reliable intervening record has been produced.

46.6 The laboratory evidence directly tests the claimed process. CRCL found all tested samples dyed. ATIRA found full colour penetration from sheath to core, uniform front and back colour, and coloured selvedges, and found no printing, coating or lamination. These are characteristics of commercial dyeing. They are not the result described in the supplier video, which showed surface transfer/printing. Sh. Anil Aggarwal and Sh. Mitesh Aggarwal later accepted the laboratory findings and had no technical basis to dispute them.

46.7 The machinery evidence leads to the same finding. The Grando CEJ-2008TX is a digital sublimation printing machine. It transfers a printed design from paper to the surface of polyester fabric. It is not a dyeing machine in which fabric or yarn is immersed so that colour penetrates to the core. The expert explained that the claimed machine could not produce the observed result and that one machine had a normal capacity of about 4,500 square metres per day, far below the common capacity of 30,000 metres per day claimed by each UAE supplier.

46.8 The existence of a printing machine at the UAE premises does not prove that the subject consignments were processed on it. A machine may exist and yet not have been used on these goods. Here, the product itself carries no scientific sign of the claimed printing process, while the Chinese order and packing trail follows the goods through to India. The only reasonable inference from the combined evidence is that the machine and the process description were used to support the paperwork, but the subject goods did not undergo the claimed qualifying operation.

46.9 The FTA verification does not cure these discrepancies. On the contrary, it records nearly identical process descriptions and identical daily capacities for three separate entities; small premises; circular raw-material sourcing among the same entities; and a supplier-name mismatch for otherwise matching transaction values. These circumstances reduce the reliability of the supplier replies and show why the importer was required to carry out genuine origin due diligence instead of merely forwarding the documents.

46.10 For the Chapter 54 woven fabrics, the origin claim depended on a six-digit tariff shift together with at least 40 per cent Regional Value Content. Since the evidence shows that the goods were already dyed in China and no genuine qualifying process or reliable value addition in the UAE has been demonstrated, neither the declared change nor the required RVC is established. A new invoice, new packing-list heading or UAE Certificate of Origin cannot by itself create the manufacturing transformation required by the PSR.

46.11 For the Chapter 60 goods, the defect is even more apparent. Where the raw material was declared under CTH 60019100, the raw material was cotton pile fabric, while the imported product under CTH 60019200 was pile fabric of man-made fibres. Dyeing, printing or fusion cannot convert cotton fibre into polyester or another man-made fibre. This is not a small tariff-description difference; it is a change in the basic material from which the fabric is made. No process or raw-material record capable of explaining that transformation was furnished. Further, as per the PSR requirements applicable to goods falling under Chapter 60, a change in tariff heading at the four-digit level is required; however, in the present case, no such change in tariff heading is reflected in any of the Bills of Entry filed in respect of the goods falling under Chapter 60, and therefore, the prescribed PSR requirement is not fulfilled and hence, the benefit of preferential duty does not appear available to the importer.

46.12 No reliable batch manufacturing record, machine-run record, production register, consumption statement, process-wise electricity record, ink/paper consumption record, job card, wastage record or stock reconciliation linking the Chinese DO rolls with any genuine UAE manufacture of the imported goods has been produced. The absence is material because such records would ordinarily exist if the large daily production claimed by three suppliers had actually taken place.

46.13 The statements of Sh. Anil Aggarwal and Sh. Mitesh Aggarwal do not provide a technical or factual answer to these discrepancies. Both accepted that the goods were dyed; both accepted that they had not verified the UAE factory/process before the benefit was claimed; both could not explain the unchanged packing particulars; and both ultimately accepted that due diligence should have been carried out. Their claim of reliance on the UAE supplier cannot replace the statutory duty of reasonable care imposed on the importer.

46.14 The WhatsApp evidence recovered and relied upon in this Notice rules out any suggestion that M/s Mahasar International, or the persons acting on its behalf, were passive or innocent recipients of finished, UAE-origin goods, unaware of the manner in which those goods had actually come into being. On the contrary, the recovered communications establish that the importer-side persons were themselves active participants at every material stage of the transaction — from the placing of orders and identification of Chinese DO numbers, through payment, receipt of shipping and origin documents, reconciliation of invoice and packing-list quantities, correspondence on classification, and coordination for Customs clearance at the port of import. The chats are not confined to a single stage of the transaction, such as receipt of the finished invoice from the UAE supplier; they run continuously through the entire chain, beginning with the Chinese procurement itself and ending with the filing and clearance of the Bill of Entry in India.

46.15 The change in the declared process from “Digital Printing and Fusion” to “Dyeing/Printing and Fusion” also appears significant. The description of the qualifying manufacturing process claimed by the UAE suppliers did not remain constant, but shifted from "Digital Printing and Fusion," as declared in the Annexure-3A in the earlier filed Bills of Entry, to "Dyeing/Printing and Fusion," in the presently examined Bills of Entry. This shift in terminology is not a matter of inconsequential drafting variation. It is noted that the importer had declared the process as "Digital Printing and Fusion" in the Annexure-3A filed with the earlier Bills of Entry, and subsequently, began declaring the process as "Dyeing/Printing and Fusion." It appears that the goods imported under the earlier Bills of Entry, though declared as having undergone "Digital Printing and Fusion," were in fact dyed fabric, as is evident from the Textile Committee test report obtained in those earlier consignments. It therefore appears that, in order to bring the declared process into apparent alignment with the true, dyed character of the goods and thereby avoid the very discrepancy that a printing-only declaration would otherwise expose, the importer shifted to the description "Dyeing/Printing and Fusion" in the subsequent Bills of Entry. Further, the substitution of one set of words for another in a supplier's verification reply does not, and cannot, establish that any dyeing plant in fact existed at the UAE premises, or that the subject rolls were actually dyed there. In this regard, it is noted that in their replies to the FTA Cell's verification questionnaire, all three UAE suppliers claimed to have undertaken dyeing using a "Grando 8-Head Vapour-Phase Dyeing" system, described as a plant using dye-sublimation technology in which dye particles are vaporised and infused into the fibre core under high temperature. Investigation into this very machine, however, established that the "Grando 8-Head Vapour-Phase Dyeing" system referred to by the suppliers is, in fact, the Grando CEJ-2008TX Inkjet Printer — the same digital sublimation printing machine earlier relied upon to support the "Digital Printing and Fusion" claim, exported from India by M/s Om Shanti Machineries Exim, Surat, and confirmed by that firm's own technical partner, to be an inkjet printing machine incapable of dyeing fabric. No dyeing plant, dye bath, or any other machinery or infrastructure capable of commercial dyeing was found to exist, or was shown to exist, at any of the three UAE suppliers' premises.

46.16 The cumulative evidence therefore indicates a planned and repeated misdeclaration of origin and qualifying process, not an accidental clerical error. The importer and the coordinating persons knew, and had direct information showing, that the goods had been sourced from China as dyed fabric, while documents declaring a qualifying UAE process were nevertheless prepared, transmitted and used claiming CEPA benefit. The resulting self-assessment was incorrect and caused the conditional CEPA benefit to be claimed on goods which did not meet the origin conditions.

46.17 The duty consequences of the Bills of Entry involved in this case are required to be considered in three separate groups. The first group consists of 16 consignments already cleared for Home Consumption or from the SEZ into the DTA through T-type Bills of Entry. The second group consists of the one seized consignment for which T-type Bill of Entry No. 4398448 dated 09.09.2025 had been filed. The third group consists of the seven seized consignments covered only by Z-type Bills of Entry, for which no corresponding T-type Bills of Entry had been filed when the goods were examined and seized.

46.18 A Z Type Bill of Entry is typically filed when goods are imported and stored in a SEZ unit without immediate payment of customs duties. The duties are deferred until the goods are either cleared for domestic consumption by filing T-type Bill of Entry or re-exported. During the self-assessment process, the importer availed exemption from payment of BCD by taking benefit of India UAE CEPA. The importer also mentioned ‘No’ under the Re-export column, which supports the interpretation that the goods were not intended for re-export. In the earlier transactions, the importer repeatedly used the SEZ only as an intermediate point before DTA clearance. The earlier Z-type entries were followed by corresponding T-type entries within one to four days. This repeated conduct shows that the imported fabric was ordinarily not retained for any manufacturing or processing activity in the SEZ or re-exported, but was quickly cleared for sale in the DTA. Further, the importer sought provisional release of the all seized consignments for DTA clearance which shows his willingness for DTA clearance of these goods. These facts, read with the earlier pattern, indicate that the seven consignments were also imported for eventual sale in the DTA and not for re-export or for any other use.

46.19 The self-assessment made in the seven Z-type Bills of Entry related to availment of exemption from payment of BCD by taking benefit of India-UAE CEPA appears incorrect for the reasons discussed above and that benefit is liable to be rejected while doing re-assessment under Section 17(4) of the Customs Act, 1962. The duty quantified in this Notice shall be treated as the duty required to be paid before any release or removal of the goods into the DTA, and the incorrect CEPA claim should not be allowed to be carried forward into any T-type Bill of Entry filed for clearance of these goods. Further, the false preferential-origin and the use of incorrect and false material as discussed above renders the goods liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act.

47. OBLIGATION OF THE IMPORTER; LIABILITY OF THE GOODS TO CONFISCATION; AND IMPORTER'S PENAL LIABILITY

47.1 Section 46(4) of the Customs Act, 1962 requires the importer presenting a Bill of Entry to make and subscribe a declaration as to the truth of its contents. Under the system of self-assessment in Section 17, the importer must correctly declare the goods, determine the applicable tariff treatment and claim an exemption or concession only when its conditions are fulfilled.

47.2 In a preferential-tariff claim, Section 28DA imposes additional duties. The importer must declare that the goods qualify as originating goods, possess sufficient origin-related information, furnish it when required and exercise reasonable care as to the accuracy and truth of that information. Rule 4 of CAROTAR, 2020 requires possession of the prescribed minimum information and supporting records. M/s Mahasar International did not satisfy these obligations merely by obtaining a Certificate of Origin. Its principal operator knew of the Chinese purchase of dyed goods, and neither the operator nor the proprietor verified the claimed UAE process before using the documents.

47.3 Section 111(m) applies where imported goods do not correspond, in respect of value or in any other material particular, with the entry made under the Customs Act. Country of origin, nature of the process by which origin is claimed, description relevant to that claim, and the supporting origin particulars are material particulars of the entry. Goods presented as UAE-origin goods that had undergone a qualifying UAE process do not correspond with that entry when the evidence shows that they were already dyed Chinese-origin goods and that the stated process was not carried out on them in UAE.

47.4 Accordingly, the goods covered by the impugned Bills of Entry appear liable to confiscation under Section 111(m). The mismatch is supported by the Chinese purchase and DO records, the original DO markings on the bales, the DO-to-invoice continuity, the laboratory and expert findings, the Chapter 60 raw-material contradiction, and the statements and chats discussed above.

47.5 Section 111(o) applies where a conditional exemption has been availed but the condition attached to the exemption has not been observed. The CEPA benefit was conditional upon the goods satisfying the prescribed Rules of Origin and the importer complying with Section 28DA and CAROTAR, 2020. Those conditions appear not to have been fulfilled and therefore, the goods appear liable to confiscation under Section 111(o).

47.6 Section 111(q) specifically applies to goods imported on a claim of preferential rate of duty in contravention of Chapter VAA of the Customs Act, 1962 or the rules made thereunder. The importer claimed the India-UAE CEPA preferential rate in the impugned Bills of Entry, although the evidence shows that the origin criteria were not satisfied and the reasonable-care and information obligations under Section 28DA and CAROTAR, 2020 were not discharged. The goods therefore also appear liable to confiscation under Section 111(q).

47.7 Accordingly, the goods covered by the impugned Bills of Entry, having been imported on a claim of preferential rate of duty in contravention of the provisions of Chapter VAA of the Customs Act, 1962 and the rules made thereunder, appear liable to confiscation under Section 111(q), Section 111(m) and 111(o) of the Customs Act, 1962 as discussed above.

47.8 The preferential benefit so claimed resulted in short-payment of duty, as quantified in the duty annexure attached to this Notice. The evidence discussed above shows that the import declarations and origin documents were used despite direct and contemporaneous knowledge that the goods were dyed fabric of Chinese origin, that no verified manufacturing process had been undertaken in the UAE, and that repeated warning signs apparent from the packing records, the DO-to-invoice correlation and the process documents were disregarded. The short-payment of duty is accordingly attributable to wilful mis-statement and suppression of material facts, attracting interest under Section 28AA of the Customs Act, 1962 and penalty under Section 114A of the Customs Act, 1962. Further, the acts and omissions by which the incorrect entries were made and the conditional preferential benefit was claimed rendered the goods liable to confiscation under Section 111 of the Customs Act, 1962, as discussed above, and accordingly also render the persons responsible for those acts and omissions liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

47.9 M/s Mahasar International is a proprietorship concern and has no legal existence distinct from its sole proprietor, Sh. Mitesh Aggarwal. It is accordingly proposed that M/s Mahasar International through its propreitor Sh. Mitesh Aggarwal be held liable to penalty under Section 112(a),112(b) and/or Section 114A of the Customs Act, 1962, for the reasons discussed above.

47.10 Section 114AA of the Customs Act, 1962 addresses the knowing or intentional making, signing or use, or the causing to be made, signed or used, of any declaration, statement or document that is false or incorrect in a material particular, for the purposes of this Act. For the reasons discussed above, it is proposed that penalty under Section 114AA be imposed on M/s Mahasar International through its proprietor Sh. Mitesh Aggarwal, in addition to the penalty proposed against the importer under Section 112(a), 112(b) and Section 114A.

47.11 It is further proposed that penalty under Section 112(a), 112(b), and Section 114AA, of the Customs Act, 1962 be imposed on each of the other persons named as noticees in this Notice, being the persons who prepared, transmitted, signed, procured or otherwise caused the use of the materially incorrect origin and process documents, and who thereby rendered the goods liable to confiscation under Section 111 and knowingly used false or incorrect material for the purposes of this Act. The individual role and the basis for the liability of penalty under Section 112(a), 112(b) and Section 114AA is discussed person-wise below.

48. ROLE OF EACH NOTICEE / KEY PERSON AND PERSON-WISE PENAL LIABILITY

48.1 Role of M/s Mahasar International, a sole proprietorship concern of Sh. Mitesh Aggarwal

48.1.1 M/s Mahasar International is a sole proprietorship concern of Sh. Mitesh Aggarwal. A sole proprietorship concern does not have a legal identity separate from its proprietor. Therefore, references in this Notice to “M/s Mahasar International”, “the importing concern” or “the importer” mean Sh. Mitesh Aggarwal carrying on business under the trade name M/s Mahasar International.

M/s Mahasar International was named as the importer in the Bills of Entry, claimed the preferential rate of duty under the India-UAE CEPA and received the resulting duty benefit. The IEC, GST registration, KYC documents, bond, bank accounts and other importer documents stood in the name of the concern and its sole proprietor. The UAE commercial documents and origin documents were accepted and caused to be filed with Customs on behalf of the importer. The statutory declarations under Sections 17, 46 and 28DA of the Customs Act, 1962 were therefore declarations of Sh. Mitesh Aggarwal acting as the sole proprietor of M/s Mahasar International.

48.1.2 The firm acted through its registered proprietor, Sh. Mitesh Aggarwal, and its de facto operator, Sh. Anil Aggarwal. Sh. Anil Aggarwal stated on 12.09.2025 that he personally handled import-export operations and admitted that the Annexure-3A was forwarded without independent verification and the goods received were dyed, not printed. He later confirmed the Chinese procurement of already dyed fabric and the DO/document chain. Sh. Mitesh Aggarwal admitted receiving documents, making payments and forwarding papers for clearance, and accepted that he had not independently verified the process.

48.1.3 The firm's own devices and communications show that the import documents were not handled at arm's length. The proprietor directly received complete COO, Bill of Lading, invoice and packing-list sets and repeatedly asked for the DO number and packing list corresponding to a particular MFS invoice. Its commercial operators were members of the same group in which orders from China, supplier payments, logistics and UAE documents were coordinated.

48.1.4 Despite this information, the firm continued to declare the goods to be of UAE-origin goods and claim the CEPA benefit. It did not possess or produce reliable batch production records, process consumption records, wastage, stock reconciliation or other evidence linking the Chinese DO rolls to a qualifying UAE manufacturing process. It therefore failed both the general self-assessment duty and the special reasonable-care obligation governing preferential claims.

Penalty on M/s Mahasar International

48.1.5 The acts and omissions committed in the course of the business of M/s Mahasar International are legally attributable to its sole proprietor, Sh. Mitesh Aggarwal. Accordingly, the duty liability and penal liability arising from the import declarations made in the name of M/s Mahasar International are proposed against one noticee, namely, M/s Mahasar International, a sole proprietorship concern of Sh. Mitesh Aggarwal, through its sole proprietor.

48.2 Role of Sh. Mitesh Aggarwal

48.2.1 Sh. Mitesh Aggarwal is the sole proprietor, IEC holder and the person legally responsible for the affairs of M/s Mahasar International. His role cannot be treated as merely nominal. The importer identity, bank transactions, KYC, bond, GST records and declarations stood in his name, and he was the person on whose behalf the Bills of Entry were filed.

48.2.2 In his statement dated 28.10.2025, he stated that he created the firm in 2022; assisted in office management, financial transactions, staff and documentation; knew the applicable PSR for Chapters 54 and 60; received the DO-wise packing lists from Sh. Jitesh Sajnani; and forwarded the supplier's COO and Annexure-3A documents for uploading. He accepted that neither he nor any associate had inspected the UAE factory, that the goods were dyed and not printed, and that he could not explain why there was no change in roll count, weight or length despite the claimed manufacture.

48.2.3 He also confirmed in that statement that the fabric was procured from China through the chain described by his father; that the Chinese DOs were sequentially numbered; that 'Barbie PD' and 'NS Lycra SPX PD' denoted dyed fabrics; and that the financiers had paid Chinese suppliers. He therefore had information about the real China-side supply chain and was not dependent only on the wording of the UAE Certificate of Origin.

48.2.4 In his statement dated 06.08.2026, he reaffirmed the earlier statement and accepted the ATIRA report, the expert evidence, the zero-wastage comparison and the discrepancy between the claimed production capacity and the machine capacity. When confronted with the complete body of evidence, he stated that the CEPA benefit did not appear to be available to the importer and accepted that, as proprietor and IEC holder, he should have carried out independent due diligence before the benefit was claimed.

48.2.5 The WhatsApp material establishes his direct operational participation. On 13.03.2025 he personally uploaded his Aadhaar, PAN, GST registration, bond, NOCs and Mahasar KYC papers in the 'Morden Dubai' group. He sent payment confirmations and messages recording payments against specific invoices and followed the arrival of the consignments. These acts supplied the importer identity and funds necessary for the imports.

48.2.6 His direct chat with Sh. Jitesh Sajnani shows that he sent Mahasar's GST and PAN papers; received complete CEPA COO, surrendered Bill of Lading, invoice and packing-list sets for multiple consignments; asked 'MFS/2526/07 Iska DO number aur packing list bhejdo'; repeatedly sought DO-wise packing lists for the MFS invoice series; asked for Mahasar's ledger in Modern's books; and followed the receipt of TT payments. On 10.07.2025, he and Sh. Jitesh Sajnani jointly worked on a classification-correction letter, which was issued in Sh. Mitesh Aggarwal's name on the firm's letterhead. The same chat contains the instruction 'Only mention pile fabrics' shortly before the search.

48.2.7 His chat with Sh. Omprakash Runthala contains terminal and logistics payments, requests to identify which supplier owned each container, receipt of DO files and export-container details, and a message objecting that a paper was only a proforma and that the actual invoice would later be difficult to find. These messages show active control over payment and clearance documentation rather than occasional clerical assistance.

48.2.8 His plea that the business decisions were taken under his father's guidance does not remove his own responsibility. He was educated, understood the PSR, was the registered proprietor, personally received and used the documents and knew the DO chain. Yet he made no independent check of the UAE process and caused the origin documents to be used for Customs purposes.

Penalty on Sh. Mitesh Aggarwal

48.2.9 The evidence discussed above shows that Sh. Mitesh Aggarwal was not merely a nominal proprietor. He supplied the importer’s identity and KYC documents, operated the financial and document chain, received the Certificates of Origin, invoices, Bills of Lading and packing lists, sought DO-wise records corresponding to the UAE invoices and caused the import documents to be used for Customs clearance. The imports made in the name of M/s Mahasar International and the acts personally undertaken by Sh. Mitesh Aggarwal form part of the same business activity of the sole proprietorship.

48.2.10 By making or causing materially incorrect import declarations to be made and by claiming the conditional CEPA benefit on goods which did not satisfy the applicable origin conditions, the importer rendered the goods liable to confiscation under Section 111(m), 111(o) and 111(q) of the Customs Act, 1962.

48.2.11 The differential duty appears recoverable from M/s Mahasar International, through its sole proprietor Sh. Mitesh Aggarwal, under Section 28(4) of the Customs Act, 1962, together with applicable interest under Section 28AA in respect of the 16 Bills of Entry already cleared for Home Consumption and DTA clearance. Since the short-payment appears to have resulted from wilful misstatement and suppression of material facts, the noticee appears liable to penalty under Section 114A of the Customs Act, 1962.Further, for the acts and omissions which rendered the goods liable for confiscation under Section 111 of the Customs Act, 1962, the importer also appears liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

48.2.12 Separately, the evidence shows that Sh. Mitesh Aggarwal knowingly or intentionally received, used, forwarded or caused to be used the COO-related documents, Annexure-3A/process declarations, invoices, packing lists and classification correspondence which were false or incorrect in material particulars for Customs purposes. Therefore, M/s Mahasar International, through its sole proprietor Sh. Mitesh Aggarwal, also appears liable to penalty under Section 114AA of the Customs Act, 1962.

48.3 Role of Sh. Anil Aggarwal

48.3.1 Sh. Anil Aggarwal was the de facto operator and principal commercial decision-maker for the impugned imports. In his first statement dated 12.09.2025, he stated that he mentored his son and personally handled most import-export operations. He identified the UAE suppliers, accepted that he had never visited the processing factory, admitted that no independent verification of the Annexure-3A had been carried out and stated that the fabrics received were dyed, not printed.

48.3.2 In his statement dated 30.09.2025, he stated that Sh. Omprakash Runthala had introduced the UAE supplier chain and managed foreign orders, that Sh. Jitesh Sajnani handled the documents, and that Sh. Arjun Gaurav and Sh. Shashank Sharma financed payments to Chinese suppliers. He identified Sh. Pavan Asnani as the China-side sourcing agent and confirmed that 'Barbie PD' and 'NS Lycra SPX PD' meant already dyed fabric shipped from China to the UAE.

48.3.3 When shown DO-03 and the corresponding UAE/Indian invoice particulars, he agreed that the same number of rolls and closely corresponding weight indicated movement of the same goods from China through the UAE. He accepted that the net weight should have increased if ink or another material had genuinely been added, but he had no explanation for the absence of any increase. He likewise could not explain the repeated zero-wastage/unchanged packing comparison for the other DOs.

48.3.4 In his statement dated 05.08.2026, he expressly confirmed that he was the de facto operator and primary decision-maker for the CEPA transactions. He accepted the ATIRA report and the technical opinion without demur, accepted that the video earlier submitted did not show the process actually applied to the imported goods, and admitted that he should have verified the correctness of the declared process.

48.3.5 He further confirmed in that statement that Sh. Omprakash Runthala was a stakeholder/beneficial controller on the UAE side, that Sh. Jitesh Sajnani was the authorised signatory and operational document handler, and that the funds and CHA/logistics coordination were managed through Sh. Omprakash Runthala. These admissions explain how the commercial, document and clearance sides of the scheme were connected.

48.3.6 The direct chat between Sh. Anil Aggarwal and Sh. Pavan Asnani is contemporaneous proof of his China-side role. He supplied colour charts and exact quantities, planned three containers, requested the Chinese supplier's contact card, sent courier records for shade cards and forwarded payment documents to Shaoxing entities. These acts occurred before the goods were represented as UAE-origin imports.

48.3.7 His chat with Sh. Jitesh Sajnani shows direct control over DO documentation. He asked for the DO-20 packing list; received it; received a detailed packing list with a precise roll count; and received the 'OMJI GROUP.xlsx' ledger mapping DOs to invoice records. This is direct knowledge of the internal DO identity behind the UAE invoice documents.

48.3.8 His chat with Sh. Omprakash Runthala contains the receipt of Mahasar RTGS confirmations, DO-to-invoice files, Chinese purchase emails for DO-05/DO-06, the export-container log and logistics information. Three-way calls placed him directly with Sh. Omprakash Runthala and Sh. Arjun Gaurav, and separately with Sh. Omprakash Runthala and Sh. Mitesh Aggarwal. These communications show continuous coordination across sourcing, funding, documents and clearance.

48.3.9 His continued reliance on supplier representations is not consistent with his own direct role in ordering dyed goods from China and obtaining the DO-wise papers. He had more than enough information to know that the origin/process declaration required verification. Nevertheless, he caused the UAE origin documents to be supplied to the importer and used for the preferential claim.

Penalties on Sh. Anil Aggarwal

48.3.10 By directing the procurement of already dyed Chinese goods, coordinating the DO and invoice trail and causing the materially incorrect origin/process documents to be used in the import declarations, Sh. Anil Aggarwal did and abetted acts that rendered the goods liable to confiscation under Sections 111(m),111(o) and 111(q) of the Customs Act, 1962. He therefore appears liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

48.3.11 His knowing and intentional role in causing materially false or incorrect origin/process declarations and supporting documents to be made and used for Customs purposes also makes him liable to penalty under Section 114AA.

48.4 Role of Sh. Omprakash Runthala

48.4.1 The statements of Sh. Anil Aggarwal and Sh. Mitesh Aggarwal identify Sh. Omprakash Runthala as the central UAE-side coordinator. Sh. Anil Aggarwal stated that he had known him for 10–15 years, that he introduced the CEPA import proposal and the three UAE entities, managed foreign orders, arranged the financiers and coordinated the Customs Broker and transportation. Sh. Mitesh Aggarwal also identified him as the person coordinating the UAE supplier and logistics side.

48.4.2 The 'Morden Dubai' group was created/administered by Sh. Omprakash Runthala for these transactions. In that group he circulated Chinese supplier purchase information and remittance instructions, demanded deposits, coordinated payments and participated in the exchange of importer KYC and shipment information. His reply 'Rec' to a payment confirmation was accepted by Sh. Anil Aggarwal as consistent with effective control over the Modern Fabrics account.

48.4.3 His direct chat with Sh. Anil Aggarwal contains two RTGS credit confirmations into Mahasar's account, DO-to-invoice files for Shuchi invoices, the Chinese email recording DO-05 and DO-06 orders for already dyed 'Indonesia SPX PD' and 'Barbie SPX PD', and the consolidated export-container log mapping DOs to the three UAE suppliers and to Mahasar invoices.

48.4.4 The same chat contains live three-way calls with Sh. Anil Aggarwal and Sh. Arjun Gaurav, and with Sh. Anil Aggarwal and Sh. Mitesh Aggarwal. It also contains Customs-clearance and transport details for related importers, including messages recording that SEZ-to-DTA out-of-charge had been completed. This demonstrates that his role continued beyond procurement into Customs clearance and post-clearance logistics.

48.4.5 The files forwarded by him retained DO references and internal metadata and provided the link between Chinese packing and the later UAE invoice. The Customs Broker stated that he obtained the importer connection, KYC route, payment coordination and clearance instructions through Sh. Omprakash Runthala and had no direct contact with the proprietor. Thus, Sh. Omprakash Runthala was the common link among the Chinese suppliers, UAE entities, importer and Customs Broker.

48.4.6 His position and actions were essential to replacing the China-side commercial identity with UAE-origin documents. The evidence indicates that he knew the goods were purchased as dyed fabric from China, yet coordinated the UAE documentation and clearance chain in which a qualifying UAE process was declared.

Penalties on Sh. Omprakash Runthala

48.4.7 By arranging the Chinese sourcing and payments, controlling the UAE-side supplier/document chain, forwarding DO-to-invoice records and coordinating Customs clearance, Sh. Omprakash Runthala committed and abetted acts that rendered the goods liable to confiscation under Sections 111(m),111(o) and 111(q) of the Customs Act, 1962. He therefore appears liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

48.4.8 By knowingly preparing, supplying, transmitting or causing the use of materially incorrect origin/process declarations, invoices, packing records and related documents for Customs purposes, he also appears liable to penalty under Section 114AA.

48.5 Role of Sh. Jitesh Murlidhar Sajnani

48.5.1 Sh. Jitesh Murlidhar Sajnani was the authorised signatory and operational document handler of M/s Modern Fabrics Solution (FZE). Sh. Anil Aggarwal identified him in his statements as the person who supplied shipping and origin documents at the UAE end. Sh. Mitesh Aggarwal likewise identified him as his coordinating contact and as the source of the DO-wise packing lists and complete import-document sets.

48.5.2 In the direct chat with Sh. Anil Aggarwal, Sh. Jitesh Sajnani forwarded a detailed packing list, confirmed the exact number of rolls, sent the DO-20 packing list on request and forwarded the 'OMJI GROUP.xlsx' DO-to-invoice reconciliation ledger. These were internal commercial records showing the relationship between the Chinese DO identity and the UAE invoice identity.

48.5.3 In the direct chat with Sh. Mitesh Aggarwal, he asked for and received Mahasar's GST and PAN papers, supplied complete COO, surrendered Bill of Lading, invoice and packing-list sets, supplied the Modern bank particulars and responded to repeated invoice-wise requests for DO numbers and packing lists. He therefore knew both sides of the document chain: the original DO record and the document set presented as the UAE export to India.

48.5.4 The same chat records that he assisted in drafting the HS-code correction letter after Indian Customs questioned the classification of the goods. He provided the wording and particulars that were then issued in Sh. Mitesh Aggarwal's name on Mahasar letterhead. Shortly before the search, he instructed 'Pile fabric' and 'Only mention pile fabrics' in relation to the description of goods. This shows direct intervention in the manner in which the goods were described to Customs.

48.5.5 As authorised signatory/document handler, he was expected to know whether the invoices, packing lists, process declarations and origin papers reflected a real UAE manufacturing transaction. The unchanged DO packing trail and the absence of genuine production records were within the document chain handled by him. His role was not that of a courier unaware of the papers' contents.

Penalties on Sh. Jitesh Murlidhar Sajnani

48.5.6 By preparing and supplying the UAE-side documents, mapping the Chinese DO records to UAE invoices, and participating in the classification and description correspondence used for the import entries, Sh. Jitesh Sajnani committed and abetted acts which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962. He was also concerned in dealing with the goods and the supporting documents despite knowing, or having reason to believe, that the goods were liable to confiscation. He therefore appears liable to penalty under Sections 112(a)(ii) and 112(b)(ii).

48.5.7 His knowing preparation, transmission and use of materially incorrect origin/process and supporting documents for Customs purposes also make him liable to penalty under Section 114AA.

48.6 Role of Sh. Arjun Gaurav alias Gaurav Rajput

48.6.1 Sh. Anil Aggarwal and Sh. Mitesh Aggarwal identified Sh. Arjun Gaurav alias Gaurav Rajput as one of the persons brought into the arrangement to provide capital when funds were required for payments to the Chinese suppliers. The later FTA material also connected the name Gaurav Rajput with a stakeholder in M/s Shukran Textiles (FZC), one of the UAE supplier entities.

48.6.2 The 'Morden Dubai' group records that he added another financier/member and changed the group name, first to 'Om Shree Dubai' and later back to 'Morden Dubai'. These acts show that he was not an outsider making an isolated loan; he had administrative participation in the group used to coordinate the CEPA transactions.

48.6.3 A three-way call lasting more than twenty-two minutes connected him with Sh. Omprakash Runthala and Sh. Anil Aggarwal. The payment and group evidence, read with the statements, shows that the financing was directed to the China-side purchases which formed the goods later presented as UAE-origin imports.

48.6.4 The present record therefore indicates that he facilitated the acquisition of the goods and participated in the common coordination channel with knowledge of the transaction chain.

Penalty on Sh. Arjun Gaurav alias Gaurav Rajput

48.6.5 By financing and facilitating the China-side purchase within the coordinated group, and by participating in the arrangement through which the same goods were presented as UAE-origin goods, Sh. Arjun Gaurav alias Gaurav Rajput abetted acts which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q). He was also concerned in dealing with the goods despite having knowledge or reason to believe that they were liable to confiscation. He therefore appears liable to penalty under Sections 112(a)(ii) and 112(b)(ii) of the Customs Act, 1962.

48.6.6 By knowingly preparing, supplying, transmitting or causing the use of materially incorrect origin/process declarations, invoices, packing records and related documents for Customs purposes, he also appears liable to penalty under Section 114AA.

48.7 Role of Sh. Krushnrajsinh Jadeja, Director and authorised signatory of M/s Maa Marine Services Pvt. Ltd.

48.7.1 In his statement dated 23.12.2025, Sh. Krushnrajsinh Jadeja stated that he handled the Customs-clearance work of M/s Mahasar International at Mundra Port and Mundra SEZ. Since M/s Maa Marine Services Pvt. Ltd. did not hold a Customs Broker licence, the port Bills of Entry were filed through the licence of M/s Senghi Shipping Services, while the SEZ Bills of Entry were filed through custodian child-user arrangements or through another person.

48.7.2 He stated that the clearance work was introduced by Sh. Omprakash Runthala and that the invoices, packing lists, Bills of Lading, Certificates of Origin and Annexure-3A declarations were received from Sh. Mukesh through WhatsApp and email. He had no direct communication with the proprietor or the UAE suppliers. The IEC and GST documents were also received through Sh. Omprakash and were only verified on the relevant online portals. No independent verification of the importer's functioning, actual controller or authority of the intermediary was conducted.

48.7.3 He was aware that the importer claimed the India-UAE CEPA benefit and that the Chapter 54 goods were required to satisfy the prescribed tariff change and 40% Regional Value Content. He also admitted that the declared process was changed from "Digital Printing and Fusion" to "Dyeing/Printing and Fusion", whereas the test reports showed the goods to be dyed and not printed. Despite these discrepancies, he continued to file or facilitate the filing of Bills of Entry using the same documents and supplier chain without seeking proper clarification or informing Customs.

48.7.4 The above acts indicate failure to obtain proper authorisation, advise the client regarding compliance, exercise due diligence and independently verify the client's identity and functioning, as required under Regulations 10(a), 10(d), 10(e) and 10(n) of the Customs Brokers Licensing Regulations, 2018. The use of another Customs Broker's licence and the SEZ child-user arrangements also require examination by the competent licensing authority.

Penalties on the Customs Broker / Sh. Krushnrajsinh Jadeja

48.7.5 By filing or facilitating the filing of the impugned Bills of Entry despite the material discrepancies known to him, Sh. Krushnrajsinh Jadeja committed and abetted acts and omissions which facilitated the incorrect CEPA claims and rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962. He was also concerned in dealing with the goods and their clearance despite knowing, or having reason to believe, that they were liable to confiscation. He therefore appears liable to penalty under Sections 112(a) and 112(b) of the Customs Act, 1962.

48.7.6 By continuing to use or cause the use of the origin and process documents despite knowing that the goods were dyed and not printed and that the declared process had been changed, he also appears liable to penalty under Section 114AA of the Customs Act, 1962 for knowingly or intentionally using materially false or incorrect declarations or documents.

48.7.7 The statement of Sh. Krushnrajsinh Jadeja and the clearance records further show that the Mundra Port Bills of Entry were filed through Customs Broker licence No. ACSFS8148RCH001 of M/s Senghi Shipping Services, because M/s Maa Marine Services

Pvt. Ltd. did not hold a Customs Broker licence. The relevant statement, authorisations, user-access details, Bills of Entry and electronic filing records may be considered to be forwarded to the jurisdictional Principal Commissioner/Commissioner of Customs having licensing jurisdiction over M/s Senghi Shipping Services for examination under the Customs Brokers Licensing Regulations, 2018.

PARA 49: DUTY LIABILITY AND METHOD OF CALCULATION

49.1 Scope of calculation. The duty calculation is divided into three independent groups: (i) 16 consignments already cleared for Home Consumption or from the SEZ into the DTA; (ii) one seized consignment covered by T-type Bill of Entry No. 4398448 dated 09.09.2025; and (iii) seven seized consignments covered by Z-type Bills of Entry.

49.2 Tariff rates applied. For CTH 54077200, BCD is calculated at 20% ad valorem or Rs. 24 per square metre, whichever is higher. For CTH 54079200, BCD is calculated at 20% ad valorem or Rs. 40 per square metre, whichever is higher. For CTH 60063200 and 60019200, BCD is calculated at 20% ad valorem. For CTH 54075290, BCD is calculated at 20% ad valorem or Rs. 23 per square metre, whichever is higher. IGST is calculated at 5% on the assessable value plus BCD and SWS wherever applicable.

49.3 Differential duty for the 16 completed clearances. In these clearances, nil BCD was claimed under CEPA and IGST at 5% was paid on the assessable value. After denial of CEPA, BCD becomes payable and IGST is recomputed at 5% on the assessable value plus BCD. Credit is given for IGST already paid. The detailed duty calculation is attached as Annexure-A to this notice. The differential IGST is therefore 5% of the adopted BCD. The result is summarized below:

TABLE-XXVIII

Group	No. of BEs	Assessable value (Rs.)	Total Duty Payable (BCD/IGST/SWS (Rs.)	Duty Paid (Rs.)	Total differential duty (Rs.)
Completed Home Consumption/DTA clearances	16	25,70,08,162	9,07,70,127	1,28,50,408	7,79,19,719

Proposed demand for this group: Rs. 7,79,19,719/- under Section 28(4), together with interest under Section 28AA.

49.4 Differential duty for the one seized T-type Bill of Entry. For T-type Bill of Entry No. 4398448 dated 09.09.2025, it is proposed to be re-assessed under Section 17(4) after denial of the CEPA benefit. The full duty and the net amount after giving credit for IGST already paid are as follows and detailed calculation is attached as Annexure-B with the notice:

TABLE-XXIX

BE No./date	Assessable value (Rs.)	Total Duty Payable (BCD/IGST/SWS	Duty paid (Rs.)	Net duty proposed (Rs.)
4398448 / 09.09.2025	1,77,66,288	46,19,235	8,88,314	37,30,920

49.5 Method for the seven seized Z-type Bills of Entry. No duty was paid at the Z-entry stage. On the primary basis stated in paragraphs 46.18 and 46.19, the full BCD and IGST are quantified to be payable at the time of filing T-type Bills of Entry for clearance of these goods. The detailed calculation is attached as Annexure-C to this notice. The summary is as follows:

TABLE-XXX

Group	No. of BEs	Assessable value (Rs.)	Total Duty Payable (BCD/IGST/SWS (Rs.)	Duty Paid (Rs.)	Total differential duty (Rs.)
Seven seized Z-type consignments	7	8,34,29,366	2,54,56,845	0	2,54,56,845

49.6 The importer has imported the impugned goods from INNSA1, INMUN1 and INAJM6 ports and the details of Bills of Entry, along with differential duty, port-wise is enclosed as Annexure D**.** The same has been tabulated as under:

TABLE-XXXI

S. No	Name of Port	Assessable Value (Rs.)	Total Duty Paid at the time of Import (IGST @5%) (Rs.)	Actual Duty Payable(Rs.)	Differential Duty (Rs.)
1	INNSA1	12,76,93,198	63,84,660	4,52,70,475	3,88,85,815
2	INMUN1	7,86,99,923	39,34,996	2,85,79,109	2,46,44,113
3	INAJM6	15,18,10,694	34,19,066	4,69,96,722	4,35,77,656

49.7 It is pertinent to mention that in terms of the provisions of Section 110AA of the Customs Act, 1962 read with Notification No. 28/2022-Customs (N.T.) dated 31.03.2022, the officers of Customs have been appointed as the proper officer to exercise of powers under Section 28, Section 28AAA or Chapter X of the Customs Act, 1962 with jurisdiction over the whole of India with all the powers under the said Act. Further, in the case of multiple jurisdictions, the Show Cause Notice is to be issued by the proper officer of jurisdiction having the highest amount of duty. The instant case involves the import of goods from multiple ports viz INNSA1, INMUN1 and INAJM6. Out of the mentioned ports, the differential customs duty demanded for INAJM6 is highest. Therefore, in terms of the provisions of Section 110AA of the Customs Act, 1962 read with Notification No. 28/2022-Customs (N.T) dated 31.03.2022, the Show Cause Notice in the subject case is to be issued by the Principal Commissioner of Customs, Mundra Port, Mundra, Gujarat, being the highest amount of duty.

50. Now, therefore, M/s Mahasar International, through its sole proprietor Sh. Mitesh Aggarwal, is hereby called upon to show cause to the Adjudicating Authority, within thirty days of receipt of this Notice, as to why:

(i) The preferential rate of Basic Customs Duty claimed under Notification No. 22/2022-Customs dated 30.04.2022 should not be denied in respect of the impugned Bills of Entry under Section 28DA of the Customs Act, 1962 read with the India-UAE CEPA Rules of Origin and CAROTAR, 2020;

(ii) Differential duty amounting to **Rs. 7,79,19,719/- (Rs, Seven Crore Seventy Nine Lakh Nineteen Thousand Seven Hundred Nineteen only)** in respect of the 16 completed Home Consumption/DTA clearances, as detailed in Annexure A, should not be demanded and recovered under Section 28(4) of the Customs Act, 1962;

(iii) Interest at the applicable rate should not be demanded and recovered under Section 28AA of the Customs Act, 1962 on the duty determined and payable under clause (ii);

(iv) The goods covered by the said 16 completed Home Consumption/DTA clearances as detailed in Annexure-A should not be held liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962;

(v) T-type Bill of Entry No. 4398448 dated 09.09.2025 should not be re-assessed under Section 17(4) of the Customs Act, 1962 after denial of the CEPA benefit;

(vi) The T-type Bill of Entry No. 4398448 dated 09.09.2025 should not be reassessed with applicable duty of **Rs. 37,30,920/- (Rupees Thirty Seven Lakh Thirty Thousand Nine Hundred Twenty only)** as detailed in Annexure-B under Section 17(4) of the Customs Act, 1962;

(vii) The goods covered by T-type Bill of Entry No. 4398448 dated 09.09.2025 should not be confiscated under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962;

(viii) The seven seized Z-type Bills of Entry listed in Annexure-C should not be re-assessed under Section 17(4) of the Customs Act, 1962 after denial of the CEPA benefit;

(ix) The re-assessed duty amounting to **Rs. 2,54,56,845/- (Rupees Two Crore Fifty Four Lakh Fifty Six Thousand Eight Hundred Forty Five only)** as detailed in Annexure-C, in respect of the seven seized Z-type Bills of Entry should not be required to be paid or appropriately secured before release and removal of the goods into the DTA under Section 30 of the Special Economic Zones Act, 2005 read with Rule 47 of the Special Economic Zones Rules, 2006;

(x) The goods covered by the seven seized Z-type Bills of Entry should not be confiscated under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962;

(xi) Penalty should not be imposed under Section 112(a), 112(b) and/or Section 114A of the Customs Act, 1962;

(xii) Penalty should not be imposed under Section 114AA of the Customs Act, 1962 for knowingly or intentionally making, signing or using, or causing to be made, signed or used, the materially false or incorrect declarations, statements and documents identified in this Notice.

51. Sh. Anil Aggarwal, S/o Sh. Govind Aggarwal, is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts and omissions described in paras above, including control of the import operations, direct placement of orders through the Chinese sourcing chain, and use or facilitation of documents claiming UAE origin.

52. Sh. Omprakash Runthala is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts described in paras above, including coordination of the China-UAE-India document and logistics chain and circulation of DO-wise and UAE invoice records.

53. Sh. Jitesh Murlidhar Sajnani, authorised signatory of M/s Modern Fabrics Solution (FZE), is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts described in paras above, including transmission and use of the OMJI GROUP ledger, DO-wise records, and the UAE-origin documentation.

54. Sh. Arjun Gaurav alias Gaurav Rajput is called upon to show cause why penalty should not be imposed upon him under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 for the role described in paras above. This proposal is based on the material presently available and is without prejudice to any further lawful action if additional evidence becomes available.

55. Sh. Krushnrajsinh Jadeja, authorized signatory in M/s Maa Marine Services Pvt Ltd. is called upon to show cause why penalty should not be imposed upon him under Section 112(a), 112(b) and 114AA of the Customs Act, 1962 for his role described in paras above.

56. The Noticees should state in their written reply to this notice as to whether they desire to be heard in person. If no reply to this notice is received from them within 30 days from the date of receipt of this notice or if they fail to appear for the personal hearing on the date and time intimated to them, the case is liable to be decided based on evidence available and merits, without any further reference to them.

57. In case the Noticee is eligible to avail the facility of settlement of case as per Chapter XIV-A of the Customs Act, 1962, and interested in the same, they may apply to the Settlement Commission as per prescribed procedure and inform the same to the Adjudicating Authority.

58. This notice is issued without prejudice to any other action that may be taken against the Noticee or any other person(s) under the provisions of the Customs Act, 1962 and the Rules & Regulations made thereunder or any other law for the time being in force.

59. The Department reserves its rights to add, alter, amend, modify, or supplement this Notice at any time based on any evidence, or material facts related to the import of goods in question, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

60. The documents relied upon in this case is listed in 'Annexure-X' attached to this Show Cause Notice. Scanned copies of the same are being supplied in a Compact Disc.

Digitally signed by
Nitin Saini
Date: 07-09-2026
17:12:46

(Nitin Saini)
Commissioner of Customs,
Customs House, Mundra.

Encl.:
(i) Annexure –A, B, C and D.
(ii) Annexure-X containing list of RUDs.

By Speed Post/Regd. Post/E-mail/Hand Delivery

List of Noticees:

1. M/s Mahasar International, a proprietorship concern of Sh. Mitesh Aggarwal, (IEC: CHYPA7103H), 325/84/1, Jheel Khurenja, Gandhi Nagar, Delhi–110031,

2. Shri Mitesh Aggarwal proprietor of M/s Mahasar International, B-2/606, Milan Vihar Apartments, I.P. Extension, New Delhi – 110092

3. Shri Anil Aggarwal S/o Sh. Govind Aggarwal, B-2/606, Milan Vihar Apartments, I.P. Extension, New Delhi – 110092

4. Shri Omprakash Runthala, Mob No. 9289246853 through CHA, Sh Krushnarajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

5. Shri Sh. Jitesh Murlidhar Sajnani, authorized signatory M/s Modern Fabrics Solution (FZE) through CHA, Sh Krushnarajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

6. Shri Arjun Gaurav alias Gaurav Rajput, UK Mobile No. +44-7884661165 through CHA, Sh Krushnarajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

7 . Shri Krushnarajsinh Jadeja, Director of M/s Maa Marine Services Pvt Ltd , 101,Gurukul-1, Anjar, Kutch, Gujarat- 370110 and email id - import@maamarineservices.com.

Copy Submitted to: -

1. The Joint Director, DRI, Delhi Zonal Unit, B-3&4, 6th Floor, Pt. Deen Dayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-1100033.

2. The Deputy Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in departmental official website.

3.. Notice Board