



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

Whereas, an NCTC (National Customs Targeting Centre) Alert Ref. No. 1396/IMP/2023-24 was received vide mail dated 25.07.2024 by the Office of the Commissioner of Customs, Kandla Customs House requesting examination of a consignment covered under Bill of Lading No. HLCUDX3240721133 dated 17-07-2024 for being risky for concealment and misdeclaration. Accordingly, SIIB, Customs-Kandla had put on hold the said import cargo which had arrived in the name of consignee M/s Varsur Impex Pvt. Ltd. vide Bill of Lading No. HLCUDX3240721133 dated 17.07.2024 and IGM No. 2383132 dated 20.07.2024. The cargo, being imported in 06 containers, FCIU6321625, HAMU1015186, HAMU1102819, HLB2755227, RFSU3032821 & UACU4010067 covered under the IGM No. 2383132 dated 20.07.2024 and Bill of Lading No. HLCUDX3240721133 dated 17-07-2024 (**RUD-01**) was declared to contain 120 Jumbo bags of **144MT of "Industrial Rock Salt"**.

1.1 The said consignment was examined by the SIIB Section of Customs House, Kandla under panchnama dated 25/26.07.2024 (**RUD-02**). During the examination, it was found that the 06 containers as mentioned above were found to be stuffed with "**120 jumbo bags containing 126.1 MT ARECA NUTS**" instead of "**120 jumbo bags of 144 MT INDUSTRIAL ROCK SALT LUMPS**" as declared in the Bill of Lading and IGM filed before Customs, Kandla. Therefore, the subject goods being imported vide IGM No. 2383132 dated 20-07-2024 were found to be mis-declared in terms of description as well as quantity and therefore, the mis-declared goods i.e. "126.1 MTs of Areca Nuts" were placed under seizure under provisions of Section 110 of the Customs Act, 1962 vide seizure memo dated 26-07-2024 (**RUD-3**) on the reasonable belief that the goods are liable for confiscation under provisions of the Customs Act, 1962.

1.2 A search was conducted at the office premises of the shipping line namely M/s Hapag Lloyd India Pvt Ltd., Gandhidham on 26/27.06.2024 (**RUD-14**) by SIIB, Kandla; who had brought the subject containers from Port Jebel Ali to Kandla (INIXY1) and relevant documents available with the shipping line for arrival and booking of the said containers were resumed under Panchnama Proceedings.

1.3 A search was also conducted at the declared consignee of the said cargo i.e. M/s Varsur Impex Private Limited, KASEZ by SIIB, Kandla under panchnama dated 26.07.2024 (**RUD-4**). It was also noticed by SIIB Kandla that DRI, Ahmedabad was already investigating a case against M/s Varsur Impex

Private Limited, KASEZ for diversion of "Areca Nuts" during re-export post warehousing of imported areca nuts in their unit.

1.4 Considering the possible role of the foreign supplier firm and as the declared consignee in Bill of Lading was already under investigation by DRI, AZU, the Commissioner of Kandla, vide letter F. No. CUS/SIIB/ALT/428/2024-SIIB dated 29.07.2024 (RUD-5) referred the investigation to DRI, Ahmedabad Zonal Unit for further investigation.

2. Examination of goods by SIIB, Kandla indicated that the actual goods i.e. Areca nuts were mis-declared in terms of description as well as quantity and were intended to be cleared with the description "Industrial Rock Salt". In terms of Section 12 of Customs Act, 1962, duties of customs are levied at such rates as may be specified under [the Customs Tariff Act, 1975 (51 of 1975)], or any other law for the time being in force, on goods imported into, or exported from, India. The above quantity of Betel Nuts/ Areca Nuts (CTH 080280) was the item importable at fixed values also called "Tariff Values", under Notification issued under Section 14(2) of the Customs Act, 1962, by the Board. Hence, the tariff value of such mis declared Areca Nut-Split is USD 6,242/PMT, as per the applicable Notification No.75/2023-Cus (N.T.) dated 13.10.2023, issued under Section 14(2) of the Customs Act 1962 on which following duties were leivable at the time of import:

Table-1

Quantities of Areca Nuts being smuggled by Mis declaration it as Industrial Rock Salt. (in MT.)	Tariff Value of Goods on date of warehousing US\$ per MT Not No 49/2024-Cus(NT) dated 15.07.2024	Exchange Rate Not No 45/2024-Cus(NT) dated 20.06.2024 US\$ to INR	Value of Goods in INR	BCD 100%	SWS 10%	IGST 12%	Total Duty INR
126.1	6,242	84.30	6,63,69,68 2	6,63,69,68 2	66,36,9 68	1,67,25,16 0	8,97,31,810

2.1 Thus, it appears that 126.1 MTs of areca nuts having tariff value of **Rs.6,63,69,682/-** involving Import duties Rs.8,97,31,810/- was being smuggled by mis declaring it as "Industrial Rock Salt".

3. Further enquiry in the matter was conducted by DRI and statements of various persons were recorded under Section 108 of the Customs Act, 1962.

3.1 Statement of Shri Nawaz Khan Choudhary of M/s Varsur Impex Private Limited, KASEZ (the declared consignee of goods at the time of filing of IGM) was recorded under Section 108 of the Customs Act, 1962 on 16.12.2024(RUD-6) wherein he inter alia stated as under;

3.1.1 He has been looking after all the affairs of M/s Varsur Impex Private Limited, KASEZ like administration, signing documents, and representing the company in front of the zone or authorities and finalizing business deals with various clients.

3.1.2 On being asked about the import of "Areca nuts/Betal Nuts" by mis declaring it as "Industrial Rock Salt" under IGM no. 2383132 dated 20.07.2024 and Bill of lading No. HLCUDX3240721133 dated 17.07.2024 by consignee M/s Varsur Impex Pvt. Ltd Unit-II. He stated that their i.e. Varsur Impex Pvt. Ltd. Unit-II has a license of manufacturing of pan masala, chewing tobacco, sweet supari, zarda etc. and that they received a query for making pan Masala in bulk quantity from a mail tradewindsuae@gmail.com on 18.07.2024. Thereafter, he replied to tradewindsuae@gmail.com requesting to finalize the draft agreement and other KYC documents. He submitted the copies of this mail correspondence.

3.1.3 He received a mail from Shipping line M/s Hapag Lloyd India Pvt Ltd. from mail id india@service.hlag.com asking for KYC details for being updated as the consignee in Bill of Lading. In response, on 24.07.2024 he informed the shipping line from mail id varsur.impex21@gmail.com that M/s Trade Winds International FZ-LLC had approached him for manufacture of PAN Masala, but the agreement for the same was not finalized and only after receipt of the final agreement and other documents along with advance payment he would be able to send KYC details to them for being updated as a consignee in the Bill of Lading.

3.1.4 Shipping line M/s Hapag Lloyd India Pvt Ltd., themselves had mentioned their unit as the consignee in Bill of lading no. HLCUDX3240721133 dated 17.07.2024 and that even till 24.07.2024 they (Varsur Impex Pvt. Ltd.) had not finalized any contract with the supplier and hence had not provided any details for being included as the consignee to the subject shipping line.

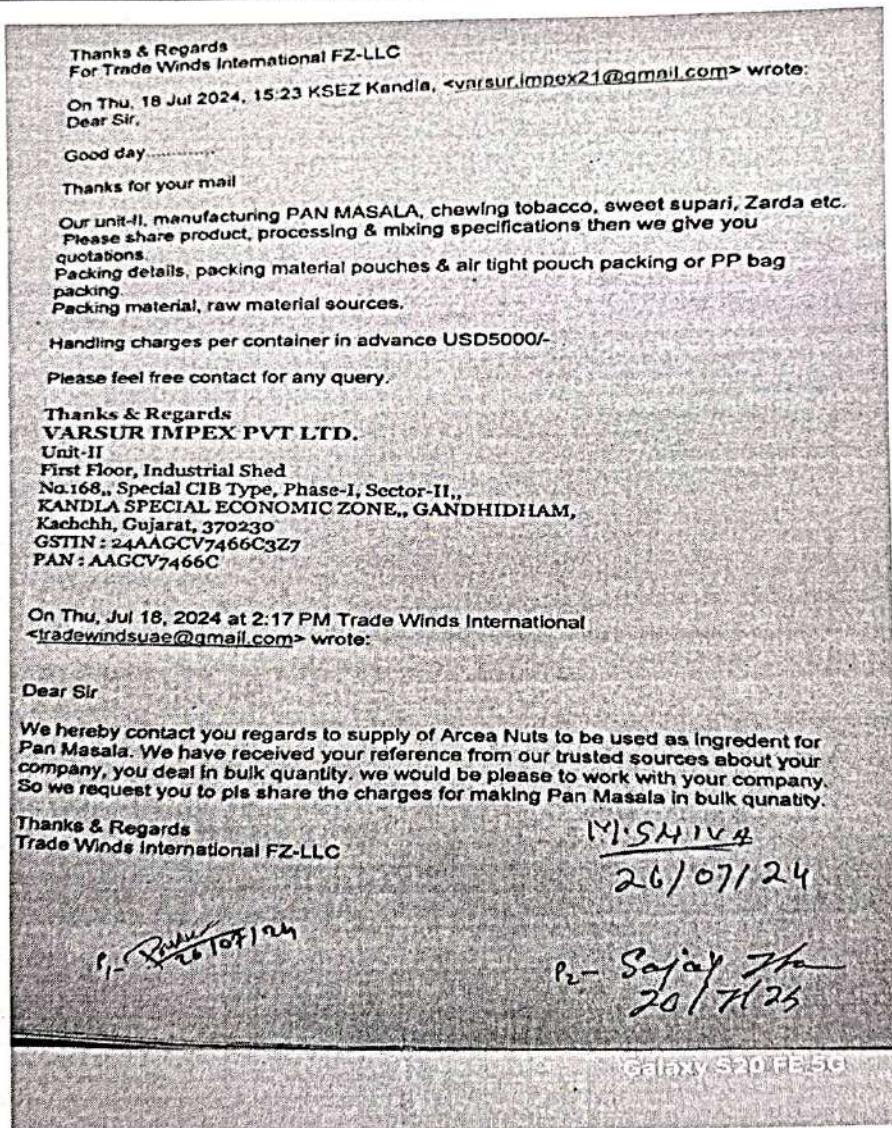
3.1.5 Regarding current consignment of foreign shipper M/s Trade Winds International FZ-LLC, he stated that till the date of import of goods and examination done by SIIB Kandla on 26/27.07.2024, agreement was not signed by both the parties and they did not receive any advance payment. Further, no documents were submitted with SEZ authorities for necessary permissions. Therefore, they did not give any consent to the shipping line to be named as the consignee in the Bill of lading dated 17.07.2024 as shipper had contacted them on 18.07.2024 i.e. after the date on which Bill of lading was already issued by the Shipping line.

3.1.6 From the statement of Shri Nawaj Khan Chowdhary authorized signatory of M/s Varsur Impex Private Limited, KASEZ, it appears that M/s Varsur Impex Private Limited, KASEZ was not the actual consignee of the said cargo. It further appears that the contract with shipper/supplier M/s Trade winds International Fz-LLC was not signed by M/s Varsur Impex Pvt Ltd till date. It appears that the said foreign supplier firm M/s Trade winds International Fz-LLC had contacted manufacturing firm M/s Varsur Impex Pvt. Ltd. situated in

KASEZ, Gandhidham only on 18.07.2024. Further, it appears that the shipping Line changed the details of consignee and without consent from M/s Varsur Impex Private Limited, KASEZ added their name as the consignee.

3.1.7 Mr. Nawaz Khan Choudhary in support of his claims submitted copies of email correspondence with foreign supplier M/s Trade Winds International FZ-LLC. As per the emails, the said foreign supplier had contacted M/s Varsur Impex Pvt Ltd for manufacturing of Pan Masala in bulk quantity; however this contact was only made on 18.07.2024, when earlier 02 containers were caught by Kandla Police during shifting of Areca Nuts with declared goods i.e. industrial Rock Salt.

3.1.8 Photo of first email correspondence received by M/s Varsur Impex Pvt Ltd on their email varsur.impex21@gmail.com from tradewindsuae@gmail.com on 18.07.2024:



3.2 Statement of Pulkit Trivedi (Customer Solution Supervisor) M/s Hapag-Lloyd India Pvt. Ltd was recorded under Section 108 of the Customs Act, 1962 on 25.10.2024, wherein he inter alia stated as under; (RUD-7):

3.2.1 That their company has provided the services in relation to transportation of cargo covered under BL no. HLCUDX3240721133 dated 17.07.2024 and IGM No. 2383132 dated 20.07.2024 from load port Jebel Ali, UAE to the destination port i.e. Kandla.

3.2.2 That the cargo was loaded as per shipping instructions of Dubai based freight forwarder M/s LSC Freight & Logistics LLC. Freight in respect of the said cargo was prepaid and was paid by M/s LSC Freight & Logistics LLC. Shipping and booking instructions were received from mail Id. salesdxb1@lscfreights.com).

3.2.3 That as per the shipping instructions received by their company at load port Jebel Ali, Dubai the name of the shipper was "M/s Rising Ventures LLC" with mail id uaerisingventuresuae@gmail.com and, the name of consignee was "MAM Trading Co., Mumbai" with mail id mamrocksalttrading@gmail.com and description of goods was "Jumbo Bags industrial rock salt lumps".

3.2.4 On being asked about the cargo declarations in 06 containers at load port he submitted 02 export declarations made before Dubai customs having DEC No. 201-07699629-24 dated 13.07.2024(for four containers) and DEC No. 201-07695927-24 dated 11.07.2024 (for two containers) (RUD-8). He stated that as per these export declarations the description of Goods in these 06 containers is "industrial Rock Salt Lumps" and Exporter is "Rising Ventures LLC".

3.2.5 He stated that based on these details of export declaration, their company issued Bill of Lading no. HLCUDX3240721133 dated 16.07.2024 for transportation of 144 MTs of 'Industrial Rock Salt' in said 06 containers. He further submitted that the in the BL dated 16.07.2024 Shipper details declared was "M/s Rising Ventures LLC" with mail id uaerisingventuresuae@gmail.com and consignee in India was "MAM Trading Co., Mumbai" with mail id mamrocksalttrading@gmail.com He submitted a copy of Bill of lading issued at load port, Jebel Ali having no. HLCUDX3240721133 dated 16.07.2024. (RUD-9)

3.2.6 Thereafter, he was shown a copy of the same Bill of Lading having different date i.e. no. HLCUDX3240721133 dated 17.07.2024 based on which the cargo was imported in India and IGM no. 2383132 dated 20.07.2024 was filed at Kandla Port. He confirmed and agreed to the fact that this Bill of Lading has different shipper and consignee details i.e. name of the shipper is "Trade Winds International FZ-LLC (mail id tradewindsuae@gmail.com)" and name of consignee is "Vasur Impex Pvt. Ltd., unit -II, KASEZ".

3.2.7 He stated that the said 06 containers were loaded on vessel and vessel sailed from port Jebel Ali on 17.07.2024. On being asked about such changes in Bill of Lading he stated that as per business protocols such changes require

NOC form shipper and consignee and amended customs Declarations. However, in this case it appears that no such NOC or customs amendment was taken and referred by their company i.e. shipping line Hapag-Lloyd. Further on being asked about the amendment request received in the names of shipper and consignee on 18.07.2024 i.e. after the vessel had sailed, he stated that he has no idea why the shipping line changed the name of the shipper and the consignee without their consent/NOC or communication. Further, it was pointed out to him that as per the shipping instructions received by them, mail ids of shipper, consignee and freight forwarder were uaerisingventuresuae@gmail.com, mamrocksalttrading@gmail.com, and salesdxb1@lscfreights.com respectively. However, the amendment request entertained by them (the shipping line) was sent from mail id biju@lscfreights.com. He stated that he has no idea why the names of shipper and consignee were changed on this request.

3.2.8 On being asked to submit the KYC of changed shipper i.e. Trade winds International FZ-LLC, he submitted General trading license and e-commerce license in the name of M/s Trade winds International FZ-LLC issued at Dubai (**RUD-10**). Further, on being asked about the date of issue of General trading license and e-commerce license in the name of trade winds International FZ-LLC he stated that these licenses are issued on **19.07.2024**. On being confronted that, when containers were booked on earlier dates and shipping instruction was received by Shipping line on 12.07.2024 and Dubai customs clearance was received by shipper rising ventures on 11.07.2024 and on 13.07.2024 and vessel sailed with the above mentioned 06 containers on board, how M/s Trade winds International FZ-LLC can be the shipper who got license on 19.07.2024, to this he agreed that it is not possible that trade winds International FZ-LLC can be the shipper in these 06 containers. He further admitted that there appears to some lapse on the part of shipping line while issuing the Bill of lading no. HLCUDX3240721133 dated 17.07.2024 in respect of this cargo.

3.2.9 From the statement of Shri Pulkit Trivedi (Customer Solution Supervisor) M/s Hapag-Lloyd India Pvt. Ltd, it appears that, M/s Trade winds International FZ-LLC was not the actual supplier of the said cargo, as claimed before Customs Authorities at Kandla Port. It further appears that actual consignee in India was M/s MAM Trading Co. and not M/s Varsur Impex Pvt. Ltd, KASEZ. It further appears that Shipping line without consent from original shipper/consignee and without necessary amendment from Dubai Customs had made changes in the Bill of Lading and issued amended BL dated 17.07.2024, whereas they received amendment request for change of details only on 18.07.2024. Thus, the Shipping Line issued amended Bill of Lading having date stamp of 17.07.2024 on 18.07.2024. In view of the above, shipping line has clearly acted against the established business protocols and concerned themselves in smuggling of 126.1MT Areca nuts by issuing/amending incorrect documents without proper authority and got the same filed before Customs Authorities at Kandla Port.

3.3 Another statement of Shri Pulkit Trivedi (Customer Solution Supervisor) M/s Hapag-Lloyd India Pvt. Ltd was recorded under Section 108 of the Customs Act, 1962 on 08.11.2024 (RUD-11), wherein he inter alia stated as under:

3.3.1 Their company has provided the services in relation to transportation of cargo covered under BL no. HLCUDX3240721133 dated 17.07.2024 and IGM No. 2383132 dated 20.07.2024 from load port Jebel Ali, UAE to destination port i.e. Kandla.

3.3.2 They received a request dated 24.07.2024 on their customer service mail india@service.hlag.com to amend the description column of BL No. HLCUDX3240721133 from "Industrial Rock Salt Lumps" to "Areca Nuts" from mail id welcomerejesh12345@gmail.com. In signature of the said mail sender details were:

*"thanks and regards
Trade Winds international FZLLC
8437960000"*

3.3.3 On being asked as to how from, an email id welcomerejesh12345@gmail.com and Mobile no. 8437960000 Indian subscriber, a request has been made on behalf of Trade Winds international Fz LLC which is of a Dubai based shipper as per Bill of Lading No. HLCUDX3240721133 dated 17.07.2024 issued by their shipping line at Dubai, he stated that it appears that someone tried to contact through their counter agents i.e. M/s ISS shipping India Pvt. Ltd, at Ludhiana office and tried to get the BL no. HLCUDX3240721133 dated 17.07.2024 amended by showcasing themselves as Trade Winds international Fz-LLC.

3.3.4 From the above statement of Shri Pulkit Trivedi (Customer Solution Supervisor) M/s Hapag-Lloyd India Pvt. Ltd, it appears that someone tried to get the description in BL amended from "Industrial Rock Salt Lumps" to "Areca Nuts" on 24.07.2024 (i.e. after starting talks with KASEZ entity).

3.3.5 Extracted image of Original Bill of Lading No HLCUDX3240721133 dated 16.07.2024 issued by M/s Hapag Llyod in which shipper is mentioned as M/s Rising Ventures LLC and Consignee is mentioned as M/s MAM Trading Company.

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Center: Hapag-Lloyd Aktiengesellschaft, Hamburg Shipper: RISING VENTURES LLC 10TH FLOOR ASPIN COMMERCIAL TOWER, SHEIKH ZAYED ROAD, DUBAI UAERISINGVENTURESUAE@GMAIL.COM		Bill of Lading Multimodal Transport or Port to Port Shipment	
VAT-ID-No: DE 139600 Ballindamm 25 - D-20095 Hamburg 25/08/2023		Carrier's Reference: BL-Nr.: 92485901 HLCUDX3240721133 2 / 3 Export Reference:	
Consignee (not negotiable unless consigned to order): MAM TRADING CO 1ST FLOOR, 14 G SECTOR, H-1 LINE, NEAR NOOR MASJID, M.G ROAD CHEETA CAMP, TROMBAY MUMBAI, MAHARASHTRA 400088NAMTRADINGCOMPANY@GMAIL.COM** Notify Address (Carrier not responsible for failure to notify, see clause 20 (1) hereof): SAME AS CONSIGNEE		Forwarding Agent: LSC FREIGHTS & LOGISTICS LLC 206, 2ND FLOOR MONTANA BLDG AL KARAMA DUBAIY [DUBAI]	
Place of Receipt:		Consignee's Reference:	
Vessel(s):		Voyage No.:	
Port of Loading: JEBEL ALI, UNITED ARAB EMIRATES		Place of Delivery:	
Port of Discharge: KANDLA, INDIA			
Container Nos. Seal Nos. Marks and Nos.		Number and Kind of Packages. Description of Goods	
HAMU 1102819 SEAL: HLG0793427		1 CONT. 20'X8'6" GENERAL PURPOSE CONT. SLAC* 40 BAG, JUMBO JUMBO BAGS INDUSTRIAL ROCK SALT LUMPS *MAMROCKSALTTRADING @GMAIL.COM	
FCIU 6321625 SEAL: 083650		20000.00 KGM	
RFSU 3032821 SEAL: HLG0770205		1 CONT. 20'X8'6" GENERAL PURPOSE CONT. SLAC* 40 BAG, JUMBO	
		20000.00 KGM	
		1 CONT. 20'X8'6" GENERAL PURPOSE CONT. SLAC* 40 BAG, JUMBO	
		20000.00 KGM	
Shipper's declared Value (see clause 7(2) and 7(3))			
Total No. of Containers received by the Carrier			
Movement		Currency:	
FCL/FCL			
Charge	Rate	Base	Wt/Volume
Total Freight Prepaid Total Freight Collected Total Freight			
Hapag-Lloyd India Pvt. Ltd. 25/08/2023			
Above Particulars as declared by Shipper. Without responsibility or warranty as to correctness by Carrier (see clause 11) DRAFT			
RECEIVED by the Carrier from the Shipper in respect of said order and condition hereto herein, the stow numbers or quantity and nature of other particulars or where indicated in the box opposite written "Total No. of Containers/Shipments received by the Carrier" to be charged against HEREOF and to be paid by the Shipper, including THE FEES AND CONDITIONS OF CARRIER, PAYABLE REVERSED THE TERM AND CONDITIONS INCLUDING THE FEES AND CONDITIONS OF THE CARRIER'S APPLICABLE TARIFFS FROM THE PLACE OF LOADING OR THE PORT OF LOADING, whenever it may be, and the place of Discharge or the Place of Delivery, whichever is applicable. One original Bill of Lading duly indorsed, must be surrendered by the Shipper to the Carrier in exchange for the original or a delivery order, in accepting this Bill of Lading, the Merchant expressly accepts and agrees to all its terms and conditions, whether printed, written or stamped, or otherwise incorporated, and notwithstanding the non-issuing of a Bill of Lading by the Merchant, is deemed, while receiving the number of original Bills of Lading stated below all of this term and date has been agreed, one of them being accompanied the others to hand.			
Place and Date of issue:			
DUBAI		JUL-16-2024 Number of original Bills:	
Freight payable R.		THREE	
FOR ABOVE NAMED CARRIER HAPAG-LLOYD MIDDLE EAST SHIPPING LLC (AS AGENTS)			
Full Set / 25/08/2024 ALL IT PAIVED			

3.3.6 Extracted image of Customs Declaration dated 13.07.2024 filed by M/s Rising Venture LLC vide which 04 Containers having 96000 Kgs of goods declared as Industrial Rock Salt in lumps was loaded from Jabel Ali Port :

Page 1 of 1 DUBAI CUSTOMS											
TYPE SEA		نوع الشنطة 4		نوع الشنطة 3		نوع الشنطة 2		نوع الشنطة 1		Handling Authority	
Customs Declaration		DEC TYPE EXPORT		DEC DATE 13/07/2024		DEC NO. 201-07699629-24		DEC NO. 141504610804		أ. رقم الشنطة	
WEIGHT GROSS WEIGHT 96000 (kg)		Export from Local to ROW AE-2029283 - RISING VENTURES LLC (I - R8072)		المستوردة/المصدر AE-1077800 - HAPAG LLOYD MIDDLE EAST SHIPPING LLC		9 شنطة/أقطاب		5 رقم الشنطة/أقطاب AE-2029283 - RISING VENTURES LLC (I - R8072)		6 رقم الشنطة/أقطاب AE-1077800 - HAPAG LLOYD MIDDLE EAST SHIPPING LLC	
MEASUREMENT 13		INTERCESSOR CO. CAR / CAPT.		COMMERCIAL REG NO. 201106201		10 طن		7 رقم الشنطة/أقطاب AE-2029283 - RISING VENTURES LLC (I - R8072)		8 رقم الشنطة/أقطاب AE-1077800 - HAPAG LLOYD MIDDLE EAST SHIPPING LLC	
NO. OF PACKAGES 80 - BAGS		EXPORT TO INDIA		11 اسم المنشأ CARRIER'S NAME		12 رقم السجل التجاري VOYAGE/FLIGHT NO.		13 مصدر فيه B/L - AWB NO /MANIFEST		14 رقم قرطنة PR-00003/DUBAI PORTS WORLD FACILITY	
MARKS & NUMBERS NA		19 العلامات و الأرقام		20 ميناء التفريغ INDIA		21 ميناء التفريغ INDIA		22 وصف البضاعة GOODS DESCRIPTION		23 H.S. CODE	
AED 0.00		24 AED 0.00		25 AED 11520.00		26 AED 3.6930		27 AED 42543.36		28 AED 3.6930	
INCOME TYPE		INCOME RATE		CIF LOCAL VALUE		CURRENCY RATE		CIF FOREIGN VALUE		ORIGIN	
AED 0.00		AED 0.00		AED 42543.36		USD 3.6930		USD 11520.00		INDUSTRIAL ROCK SALT LUMPS	
EXEMPTION OF DUTY BENEFICIARY		SOURCES		CLASSIFICATION		PACKAGES		WEIGHT		CUTOMS RESTRICTIONS	
AED 0.00		AED 0.00		AE-1019197 ATTA UR RAHMAN SHIPPING (LLC)		80 BAG		96000 kg NET		41 مرجع قاسى RELEASE REF	
TOTAL DUTY AED 0.00		TOTAL DUTY AED 0.00		LICENCE NO. 549382		37 قدرة GROSS		38 قدرة NET		40 قوة AGENCY	
HANDLING AED 0.00		HANDLING AED 0.00		39 رقم الرخصة		33 قدرة TYPE		34 قدرة QTY.		42	
STORAGE AED 0.00		STORAGE AED 0.00		40 رقم الرخصة		35 قدرة UNIT		36 قدرة QTY.		43	
125 DEFINITE INSURED		125 DEFINITE INSURED		44 قدرة CODE		32 قدرة QTY.		33 قدرة QTY.		44	
PAYMENT METHOD GURANTEE/CHEQUE No. RGCH 100.00 EP-16860371 KDID 20.00 EP-16860371 ARCH 5.00 EP-16860371		ROUTE 62 طريق 63 مصل/شيك		CLEARING AGENT ATTA UR RAHMAN SHIPPING (LLC)		45 المعاين INSPECTOR		46 المعاين GROUP SUPERVISOR		47 رئيس المعاينة OTHER REMARKS	
DATE BANK RECEIPT NO. DATE		64 رقم 65 تاريخ 66 بنك		67 رقم 68 تاريخ		69 رقم 70 تاريخ		71 رقم 72 تاريخ		73 رقم 74 تاريخ	
61 TOTAL FEE		75 معاين 76 معاين		77 معاين 78 معاين		79 معاين 80 معاين		81 معاين 82 معاين		83 معاين 84 معاين	
ROUTE 62 طريق		63 مصل/شيك		64 رقم 65 تاريخ		66 بنك		67 رقم 68 تاريخ		69 رقم 70 تاريخ	
63 مصل/شيك 64 رقم 65 تاريخ		65 تاريخ 66 بنك		67 رقم 68 تاريخ		69 رقم 70 تاريخ		71 رقم 72 تاريخ		73 رقم 74 تاريخ	
64 رقم 65 تاريخ		66 بنك		67 رقم 68 تاريخ		69 رقم 70 تاريخ		71 رقم 72 تاريخ		73 رقم 74 تاريخ	
65 تاريخ 66 بنك		67 رقم 68 تاريخ		69 رقم 70 تاريخ		71 رقم 72 تاريخ		73 رقم 74 تاريخ		75 معاين 76 معاين	
66 بنك		68 تاريخ		70 تاريخ		72 تاريخ		74 تاريخ		76 معاين 77 معاين	
67 رقم 68 تاريخ		69 رقم 70 تاريخ		71 رقم 72 تاريخ		73 رقم 74 تاريخ		75 معاين 76 معاين		77 معاين 78 معاين	
68 تاريخ		70 تاريخ		72 تاريخ		74 تاريخ		76 تاريخ		78 معاين 79 معاين	
70 تاريخ		72 تاريخ		74 تاريخ		76 تاريخ		78 تاريخ		80 معاين 81 معاين	
72 تاريخ		74 تاريخ		76 تاريخ		78 تاريخ		80 تاريخ		82 معاين 83 معاين	
74 تاريخ		76 تاريخ		78 تاريخ		80 تاريخ		82 تاريخ		84 معاين 85 معاين	
76 تاريخ		78 تاريخ		80 تاريخ		82 تاريخ		84 تاريخ		86 معاين 87 معاين	
78 تاريخ		80 تاريخ		82 تاريخ		84 تاريخ		86 تاريخ		88 معاين 89 معاين	
80 تاريخ		82 تاريخ		84 تاريخ		86 تاريخ		88 تاريخ		90 معاين 91 معاين	
82 تاريخ		84 تاريخ		86 تاريخ		88 تاريخ		90 تاريخ		92 معاين 93 معاين	
84 تاريخ		86 تاريخ		88 تاريخ		90 تاريخ		92 تاريخ		94 معاين 95 معاين	
86 تاريخ		88 تاريخ		90 تاريخ		92 تاريخ		94 تاريخ		96 معاين 97 معاين	
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3.3.7 Extracted image Customs Declaration dated 11.07.2025 filed by M/s Rising Ventures LLC for export of 02 containers having of 48000Kgs of goods declared as Industrial Rock salt from Port Jabel Ali.(Original BL dated 16.07.2024 was issued by Shipping Line on basis of this declaration)

Page 1 of 1 DUBAI CUSTOMS

3.3.8 An Extracted image of Trade License of the new Shipper details of which were inserted in amended Bill of Lading issued with date stamp of 17.07.2024 in the name of M/s Trade winds International Fz-LLC. In the said trade license issue date of license has been given as 19.07.2024, which is after filing of export documents before Dubai Customs and after sailing of the vessel from Port Jebel Ali. This document is dated after the request of amendment by the freight forwarder:

Government of Ras Al khaimah		rakez RAS AL KHAIMAH ECONOMIC ZONE	
إضافة تجارة عامة			
LICENCE NO	702627	نقطة الخدمة	التصنيف
TYPE	Freighter	مكتب خدمة	الشكل القانوني
LEGAL TYPE	Free Zone Limited Liability Company FZ-LLC	مكتب مسجلة ذرفة - دبى خليفة نهاد مكتبة	صاحب الرخصة
LICENSEE	Trade Winds International FZ-LLC	فرند وينز إنترنال فز-الإمارات	الاسم التجاري
OPERATING NAME	Trade Winds International FZ-LLC	فرند وينز إنترنال فز-الإمارات	العنوان
ADDRESS	ST01278 Compass Building, Al Shukha Road Al Hamra Industrial Zone FZ, Ras Al Khaimah, United Arab Emirates	فرند وينز إنترنال فز-الإمارات فرند وينز إنترنال فز-الإمارات فرند وينز إنترنال فز-الإمارات	النشاط
ACTIVITY	General Trading	فرند وينز إنترنال فز-الإمارات	المدير
MANAGER	Shafiq: Muhammed Ramzan	فرند وينز إنترنال فز-الإمارات	تاريخ إصدار
ISSUE DATE	19-07-2024	فرند وينز إنترنال فز-الإمارات	تاريخ الانتهاء
EXPIRY DATE	18-07-2025	فرند وينز إنترنال فز-الإمارات	
REMARKS	The License must obtain the required approvals from the UAE Competent Government Authorities as applicable.	على المدير أن الحصول على كافة الموافقات من الجهات المعنية في دولة الإمارات العربية المتحدة حسب القوانين	النحوين
 <p>REGISTRAR OF COMPANIES</p> <p>التسجيل الشركات</p> <p>This document is issued and is valid by Ras Al Khaimah Economic Zone Authority, Registration Reference no. 339814, Dated 19-07-2024.</p> <p>For verification purpose, please go to www.rakez.ae and enter the above mentioned reference number.</p> <p>تم إصدار وثيقة التسجيل من قبل مجلس إدارة منطقة رأس الخيمة الاقتصادية، رقم التسجيل 339814، وتاريخ الإصدار 19-07-2024.</p> <p>للتثبت صحة الوثيقة، يرجى زيارة الموقع الإلكتروني www.rakez.ae و nhập رقم التسجيل المذكور أعلاه.</p> <p>Issued by Ras Al Khaimah Economic Zone Authority and subject to all Laws, Regulations & Rules that belong to the authority.</p>			

3.3.9 An Extracted image of Bill of Lading amendment field in the system of M/s Hapag Llyod. The said instruction is inserted on 18.07.2024; however amended BL has been issued with the date stamp of 17.07.2024:

3.3.10 An Extracted image of the amended Bill of Lading HLCUDX3240721133 issued with date stamp of 17.07.2024; whereas the request for amendment is dated 18.07.2024:

3.3.11 Form the facts brought out during investigation it was revealed that actual consignee of the said cargo was M/s MAM Trading Co., a proprietorship in the name of Shri Mohammad Adnan Mushir Khan.

3.4 Statement of Shri Mohammad Adnan Mushir Khan, Proprietor M/s MAM Trading Co., No. 14, G-Sector, H-1 Line, Near Noor Masjid, Cheeta camp Trombay, Kurla, Mumbai Subarun, Maharashtra-400088 was recorded under Section 108 of the Customs Act, 1962 on 25.11.2024. wherein he inter-alia stated that; (RUD-12).

3.4.1 MAM (Mohammad Adnan Mushir Khan) trading Co. is his proprietorship firm. He stated that he works as production assistant (crew) for shootings on seasonal basis and when free he work as Swiggy/Zomato delivery assistant.

3.4.2 He met one shri Sunil through his friend Sailesh. Shri Sunil told him that he needs an IEC and GST No. for import purpose and for each container Shri Sunil would give Rs. 10000/- For this, he decided to give his details as he needed money. He provided his details such as PAN No., Aadhar Card etc. to Shri Sunil. Based on these details they obtained GST No. 27IMVPK0912G1ZQ in the name of MAM Trading Co., IEC No. IMVPK0912G in the name of MAM Trading Co. and Bank Account in Kotak Mahindra Bank, Chembur, Mumbai. He also provided a SIM card in his name to Shri Sunil.

3.4.3 He provided all these details regarding M/s MAM Trading Co to shri Sunil in lieu of Rs. 10000/- per container. As per his knowledge Shri Sunil operates all activities of M/s MAM Trading Co. He provided no. of Shri Sunil as 9309531674 and informed that he has been trying to contact Shri Sunil on his no. since many days but the no. is continuously switched off.

3.4.4 He had no idea about the Dubai based shippers M/s Trade Winds International Fz LLC and M/s Rising Ventures LLC who shipped the goods i.e. Areca Nuts in the name of Rock Salt from Port Jebel Ali. He never placed any order for any import and had just shared his credentials with Shri Sunil in lieu of Rs. 10,000/-.

3.4.5 He never received any money from Shri Sunil. He only came to know about imports made in the name of MAM Trading Co., when he received summons dated 19.10.2024 from DRI, Ahmedabad. On being asked about the GST returns filed by MAM Trading Co. he stated that all returns and details are maintained by Shri Sunil only who can explain all the details regarding imports made in the MAM Trading co.

3.4.6 He stated that he never met Shri Sunil in person and only talked to him on phone and he is not aware about address and other details of Shri Sunil. He only has his mobile no. i.e. 9309531674 which is currently switched off.

3.4.7 Statement of Mohammad Adnan Mohammad Mushir Khan, Proprietor M/s MAM Trading Co, indicates that he created the said firm M/s MAM Trading Company, obtained all the documents required for operation of firm as importer like IEC Nos, GST No, Bank Account, SIM Card and handed over the said credential to a person named Sunil in lieu of money. The said firm was created with clear intent to selling credentials for use in clearing the goods through Customs formation and possibly for smuggling activities.

3.5 On the basis of above said statements of Mohammad Adnan Mohammad Mushir Khan, a summon under Section 108 of the Customs Act 1962 was issued to Shri Sunil on his address i.e. 1/5 Sai Kunj apartments, Shankar Pawahe Road, Kailash Nagar, Kalyan East, Maharashtra- 421306. However, the summons was returned undelivered and no one was found living at the said address premises.

3.6 Since, summon forwarded through India Post was undelivered, another summon dated 26.06.2025 was hand delivered to Mr. Sunil Mohan Chaudhari on 27.06.2025 near Kailash Nagar, Badlapur, Kalyan East, Maharashtra. Shri

Sunil Mohan Chaudhari received the said summon and accordingly, in compliance appeared before SIO, DRI, Ahmedabad Zonal Unit on 28.06.2025.

3.7 Statement of Shri Sunil Mohan Chaudhari, resident of Sai Kunj Apartment, 1/5 Shankar Pawahe Road, Kailash Nagar, Katamanvalie, Vithalwadi Kalyan East-421306 presently residing at 301, H Wing, 3rd Floor, Satyam Paradise, Near Katrap School, Badlapur East, Thane-421305 was recorded under Section 108 of the Customs Act, 1962 on 28.06.2025; wherein he inter alia stated as under; (RUD-13)

3.7.1 His current mobile no.s are 9356025488 and 8468844289. His email ID is sunilchaudhari7077@gmail.com; the details of his earlier mobile numbers were 8788189366 and 9309531674. However, he destroyed these numbers along with mobile handset because of a case by Kandla Marine Police in the month of July-2024.

3.7.2 He worked with CHA Mehul Mehta till 2016 and after that he started customs clearance work on ports like Chennai and Mundra. He further stated that he does not hold any firm or CHA card but works as a freelancer.

3.7.3 On being asked about the firm M/s MAM Trading Company (IEC No IMVPK0912G), he stated that said firm is proprietorship concern of Mr. Mohammad Adnan Mohammad Mushir Khan. That being in the need of a dummy IEC for Import, he contacted one Mr. Mohammad Adnan Mohammad Mushir Khan through Mr. Shailesh. He stated that Mr. Mohammad Adnan Mohammad Mushir Khan needed money and accordingly a company was opened using his documents. This company was M/s MAM Trading Company (IEC No IMVPK0912G) with all credentials like PAN No, IEC No, GST Certificates, Bank Account, User IDs/Password and SIM Card 7715003642, Email ID mohammadadnanmmkhan@gmail.com in the name of Shri Mohammad Khan. Further, he paid Mr. Mohammad Adnan Mohammad Mushir Khan a sum of Rs.2,20,000/-in cash. This amount was paid in lumpsum with promise to make 4 to 5 import consignment in the name of the said company.

3.7.4 On being asked about buying credentials of M/s MAM Trading Company (IEC No IMVPK0912G) from Mr. Mohammad Adnan Mohammad Mushir Khan; he stated that he was contacted by one person from Delhi named Mr. Happy alias Jain who was in need of a dummy IEC for import of Areca Nut through mis-declaration and for that reason only he bought credential of M/s MAM Trading Company (IEC No IMVPK0912G) from proprietor of the said firm and handed over the said credentials to Mr. Happy for an amount of Rs.2,30,000/-. He further accepted that he was also offered job of replacement (ulti-pulti in trade paralance) of 'Areca Nut' imported by way of concealment and mis declaration with goods mentioned in Customs documents during transit. That is to say documents would mention goods as Industrial Rock salt. However the goods loaded/imported would be Areca Nuts. Thereafter, the Areca Nuts would be replaced with Industrial Rock Salt. He further deposed that for such work Mr. Happy had offered him Rs.1,00,000/- per container and he accepted that the offer. He further stated that he did not know all details/ full name of Mr. Happy, and it is possible that the said name could be an alias/code name and that his surname is Jain as he was in contact with him through phone. He further stated that he doesn't have his contact number now as his old no and phone are not with him.

3.7.5 He stated that his work was limited to pick up containers from port and replacement of such illicitly imported 'Areca Nut' with goods as declared in Import Documents. After arranging for IEC in the name of M/s MAM Trading Company (IEC No IMVPK0912G) they first imported one consignment of Rock Salt on trial basis in month around March/April 2024 at Mundra port. Since, generally first consignment gets examined at port. After smooth clearing of the said consignment, it was decided to import supari/betel nuts by mis declaring it as Rock Salt.

3.7.6 He stated that the first 02 Containers with mis-declared 'Areca Nut' arrived in the name of M/s MAM Trading Company (IEC No IMVPK0912G) on 18.07.2024 by mis declaring it as Rock Salt. Further as planned, said containers were brought in the warehouse LMG Godown No 14 on 18.07.2024. He further stated that as decided, he arranged labours and fork lift. Further, he stated that he was provided with duplicate seals of same no. by Mr. Happy for re-sealing the said containers after replacement. Thereafter, after arrival of containers, seals were broken and they started unloading the containers for (ulti-palti) replacement with rock salt; however, in few minutes; a transporter code name Gora (Arun) came shouting that Police is coming and accordingly, he (Mr. Sunil) ran away from said place; he reached Bhuj from there and next day he went to Mumbai by Train. Thereafter, he was arrested by Police on 13.08.2024 from a hotel in Ambarnath, Thane and remained in Custody till 02.01. 2025. He stated that the cargo loading from Dubai and after delivery of 'Areca Nut' was being handled by Mr. Happy only.

3.7.7 He stated that meanwhile 06 more containers containing mis-declared goods 'Areca Nut' in place of 'Rock Salt' had arrived at Kandla Port in the name of M/s MAM Trading Company at Kandla Port. However, since 02 Containers were already apprehended by Police and he ran away to Mumbai, it was not possible for Mr. Happy to take delivery of the said containers by using the above mentioned credentials and above said modus. Further, when he came back from jail, he came to know that said containers were also seized by Kandla Customs.

3.7.8 On being asked about foreign supplier M/s Trade Winds International FZ-LLC and M/s Varsur Impex Pvt Ltd; he stated that he does not have any information about the said firms, however when he came out from Jail, he came to know that after seizure of first 02 containers; 06 more containers in the name of M/s MAM Trading Company with mis-declared cargo 'Areca Nut' had arrived at Kandla Port. Further, they tried to clear the said consignment through SEZ warehousing; by changing name of supplier and consignee however, same did not materialize as the above said consignment were examined and seized by SIIB Customs Kandla on 26/27.07.2024.

3.7.9 On being Shown BL No HLCUDX3240721133 dated 17.07.2024; wherein 06 containers having no.s FCIU6321625, HAMU1015186, HAMU1102819, HLBU2755227, RFSU3032821 & UACU4010067 were shipped from shipper M/s Trade Winds International FZ-LLC in name of consignee M/s Varsur Impex Pvt Ltd, he stated that in the said BL, goods were declared as 'Rock Salt' Qty 144 MTs. Further, as per the Customs Declaration filed before Dubai Customs for the said containers, goods are declared as Industrial Rock Salt CTI 25010090 and the same are exported by M/s Rising Ventures LLC. He further stated that as per the documents provided by M/s Hapag Llyod the above said

containers were initially booked in the name of M/s MAM Trading Company; whose credential were arranged and further sold by him to Mr. Happy. He further stated that as per the mail dated 18.07.2024, an amendment request was made wherein name of shipper was sought to be changed from M/s Rising Venture LLP to M/s Trade Winds International FZ-LLC. Similarly, Consignee name has been proposed for change from M/s MAM Trading to M/s Varsur Impex. After perusing the same, he stated that since the first two containers were caught by Marine police, Kandla on 18.07.2024; thus, it is possible that Mr. Happy tried to change the consignee and supplier name in BL to save the subject consignment of 06 containers from being caught when imported into India.

3.7.10 From the above statement of Shri Sunil Mohan Chaudhari, it appears that he, in collusion with Mr. Happy arranged an IEC for the intended purpose of smuggling Areca Nuts by Mis declaring it as "Industrial Rock Salt". It further appears that on arrival of first 02 containers (**IGM No 2382565 dated 15.07.2024 at Kandla Port INIXY1 with declared description 'Industrial Rock Salt Lumps HSN Code 25010090 QTY 48,000 KGS**) having mis-declared cargo 'Areca Nut-Split'; same were apprehended by the Marine Police on 17/18.07.2024 during transit from Port to Warehouse wherein mis-declared goods 'Areca Nut-Split' was being replaced with declared goods i.e. 'Rock Salt'. It further appears that on being caught by Govt Authorities and because of the apprehension that arrival of 06 more containers in the name of M/s MAM Trading Company (IEC No IMVPK0912G) would be risky, they immediately started the process of amendment of Bill of Lading and contacted M/s Varsur Impex Private Limited, KASEZ a Pan Masala Manufacturing unit in KASEZ. Further, they created a new supplier firm M/s Trade winds International Fz-LLC to delink the said consignment from the original supplier firm.

3.8 Whereas, since the investigation in the matter could not completed within the time limit as prescribed under Section 124 of the Customs Act, 1962, an extension under Section 110(2) was sought by DRI Ahmedabad from the Commissioner of Customs, Kandla for issuance of Show Cause Notice. The Commissioner of Customs, Kandla granted extension for issuance of Show Cause Notice in respect of seized goods up to 24.07.2025 vide letter F.No. GEN/ADJ/COMM/32/2025-Adjn-O/o Commr-Cus-Kandla dated 21.01.2025 (**RUD-15**).

FINDINGS OF THE INVESTIGATION

4. It is evident that a novel modus-operandi was developed to import Areca Nuts by way of mis-declaring the consignments. Firstly, import would be done by using IEC of some namesake importer who would be other than the actual importer/beneficiary and accordingly documents and IEC of such importer were arranged in lieu of money. Then Areca Nuts were imported by mis-declaring the import goods as "Industrial Rock Salt". Areca Nuts so imported in Containers were to be replaced with declared goods i.e. "Industrial Rock Salt" midway during transit from Kandla Port to warehouse/place of examination by customs. Areca Nuts were imported by declaring 'Industrial Rock Salt' and during the transit from Port to warehouse/place of examination, the containers carrying the Areca Nuts were to be opened by cutting of line/shipper seal and were to be offloaded/de-stuffed with the help of Labor. Then the containers so offloaded/de-stuffed would be re-stuffed with declared goods which were

available and kept ready with the help of forklift and would be sealed with duplicate seal of same Sl. No. First, 02 containers were brought and during replacement they were caught by police, therefore, another 06 containers which were in transit were tried for clearance by changing the details of supplier, consignee and description. However the same were intercepted by SIIB based on an alert received from NCTC.

4.1 It appears that there are two distinct groups working together for such illegal smuggling activities. One group arranges for IEC's and related documents and also arranges for replacement of the goods before they reach customs for examination purpose, so that the mis-declaration cannot be unearthed by the customs authorities. The other group finances and manages these imports including its documentation in the name of such namesake importer.

4.2 Accordingly, through such novel modus operandi, 126.1 MTs mis-declared goods i.e. Areca Nut were imported in guise of declared goods i.e. 'Industrial Rock Salt' in 06 Containers numbered FCIU6321625, HAMU1015186, HAMU1102819, HLBU2755227, RFSU3032821 & UACU4010067 covered under the IGM No. 2383132 dated 20.07.2024 and Bill of Lading No. HLCUDX3240721133 dated 17-07-2024 in the name of namesake importer M/s MAM Trading Company (IEC No IMVPK0912G). However, when earlier consignments 'Areca Nut' imported in similar fashion by smuggling in guise of 'industrial rock salt' were apprehended and seized by Marine Police Department; syndicate members in order to save present consignment started work to remove the name of original consignee/shipper and accordingly decided to change consignee name as M/s Varsur Impex Pvt. Ltd which is a manufacturing and warehousing unit at Kandla Special Economic Zone. Further, to remove name of original shipper from documents they appear to have created a new firm M/s Trade Winds International FZ-LLC; and started making correspondence with KASEZ manufacturer unit and shipping line from the email ID tradewindsuae@gmail.com said to be belonging to this new firms.

4.3 It further appears that contract with new consignee M/s Varsur Impex Pvt Ltd for purported purpose of Pan Masala Manufacturing did not materialize. Also, since the vessel with such mis declared goods had already sailed from Jabel Ali Port; Shipping line though agreeing to change the name of shipper and consignee in the new amended Bill of Lading; however did not change the description of goods and issued a new Bill of Lading with date stamp of 17.07.2024 with limited changes only. It is also evident here that new amended Bill of Lading was issued with date stamp of 17.07.2024; whereas they received such amendment request on 18.07.2024.

4.4 Further, after filing of IGM, an alert on cargo was issued by National Customs Targeting Centre (NCTC). Accordingly, said cargo was examined by SIIB Cell, Kandla Customs and the goods in the said containers were found to be 'Areca Nut-Split' packed in Jute Bags instead of goods declared in Bill Lading as 'Industrial Rock Salt'. The weight of the goods was also found mis-declared as net weight of 'Areca Nuts' found in 06 Containers was 126.1 MTs instead of declared gross weight 144MTs.

4.5 It appears that Mr. Happy alias Jain along with Shri Sunil Mohan Chaudhari managed the operation of the import of Areca Nuts in guise of

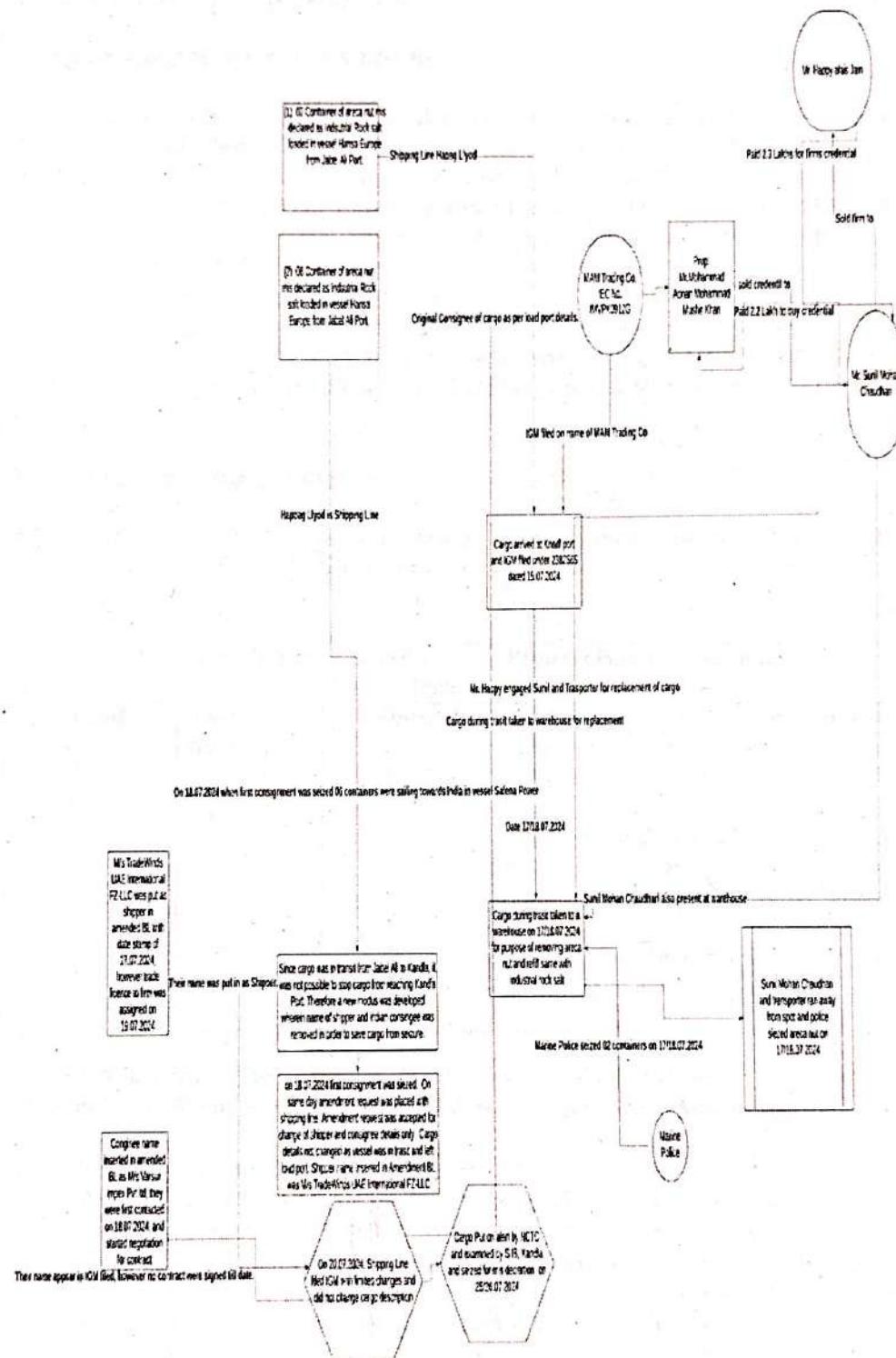
Industrial Rock Salt imported under IGM No. 2383132 dated 20.07.2024 and Bill of Lading No. HLCUDX3240721133 dated 17-07-2024. Shri Sunil Mohan Chaudhari carried out various operational part of the import of smuggled Areca Nuts. IEC of a firm i.e. M/s MAM Trading Company was used to import Areca Nuts illegally. The Areca Nuts found in 06 Containers under BL No. HLCUDX3240721133 dated 17-07-2024 was to be interchanged with Industrial Rock Salt under supervision of Shri Sunil Mohan Chaudhari, however as Shri Sunil Mohan Chaudhari was caught by police while changing Areca Nuts and was absconding, other person in syndicate i.e. Mr. Happy alias Jain tried to clear the cargo by manipulating the details in the Bill of Lading.

4.6 When the syndicate group learnt that the earlier consignment of 02 containers (**IGM No 2382565 dated 15.07.2024 at Kandla Port INIXY1 with declared description 'Industrial Rock Salt Lumps HSN Code 25010090 QTY 48,000 KGS**) was caught by Police during replacement of areca nuts with Industrial Rock Salton 17/18.07.2024, efforts were made by the group to camouflage consignment of 06 container from being caught/seized on arrival at Kandla Port. On 18.07.2024; through a freight forwarder, an amendment request was forwarded to the shipping line to change the shipper, consignee and cargo description. Further, they changed the name of actual supplier in Bill of Lading from M/s Raising Ventures LLP to M/s Trade Winds International FZ-LLC. Also they got the name of consignee changed from M/s MAM Trading Company to M/s Varsur Impex Pvt Ltd KASEZ. Whereas, during investigation, it is revealed that in respect of this cargo, shipping instructions were received by shipping line on 12.07.2024, customs clearance from Dubai Customs was received on 11.07.2024 and 13.07.2024, vessel along with these 06 containers sailed on 17.07.2024. However, on 18.07.2024 they received request for amendment in BL and issued new amended with date stamp of 17.07.2024. In the instant case, name of M/s Trade winds International FZ-LLC was put in as Shipper who was given trade license on 19.07.2024 i.e. after sailing of cargo and issuance of amended BL. Therefore, it is evident that as soon as police caught 02 containers on 18.07.2024, Shri Sunil Mohan Chaudhari absconded from spot and the other syndicate member, Mr. Happy alias Jain created a dummy supplier in the name of M/s Trade winds International FZ-LLC and manipulated the details in Bill of Lading in an attempt to save the cargo being caught at Kandla Port.

4.7 As per trade license issued by local authorities in Dubai M/s Trade winds International FZ-LLC was created only on 19.07.2024; however in hassle their name was put in as shipper in amended BL issued with the date stamp of 17.07.2024.

4.8 It further appears that Shipping Line without verifying the details of actual consignee and consignor had amended the Bill of Lading HLCUDX3240721133 dated 17.07.2024 and filed IGM 2383132 dated 20.07.2024 in respect of this cargo. It further appears that though they received amendment request on 18.07.2024; however to align issuance of amended BL with vessel sailing date they issued amended BL with date stamp of 17.07.2024. Therefore, M/s Hapag Lloyd India Pvt Ltd. has aided the syndicate members in concealing their tracks once their first consignment was caught during transit.

4.9 Flow Chart of events is depicted as follows:



CONTRAVICTION AND CHARGES:

CLASSIFICATION OF GOODS FOUND

5. The goods declared in import documents viz. IGM and Bill of Lading are 'Industrial Rock Salt'. However, on examination the actual goods found to be 'Areca Nuts' which would be classifiable under CTH 08028020 as 'Areca Nuts – Split'. Therefore, the goods imported Bill of lading no. HLCUDX3240721133 dated 17.07.2024 covered under IGM 2383132 dated 20.07.2024 are classifiable under CTH 08028020.

5.1 Accordingly, 144 MTs 'Industrial Rock Salt' declared under Bill of lading no. HLCUDX3240721133 dated 17.07.2024 while filing IGM 2383132 dated 20.07.2024 shall be re-classified as 126.1MTs. of Areca Nuts – Split/Cut under CTH 08028020.

Import Policy of Areca Nuts:

6. The import policy of Split Areca Nuts in terms of Notification No. 57/2015-2020 dated 14.02.2023 of DGFT is as under:

ITC (HS) Codes	Description	Revised Import Policy	Revised Policy Condition
08028020	Areca Nuts-Split	Prohibited *	<p>a) However, import is free if CIF value is Rs. 351/- or above per Kilogram.</p> <p>b) MIP conditions, however, will not be applicable for imports by 100% Export Oriented Units (EOUs) and units in the SEZ subject to the condition that no DTA sale is allowed.</p>

* Apart from Split Areca Nuts, the above policy and policy condition is same even for Whole Areca Nuts, Ground Areca Nuts, Other Areca Nuts.

6.1 In current case, the goods covered under Bill of lading no. HLCUDX3240721133 dated 17.07.2024 and IGM 2383132 dated 20.07.2024 were being imported with an intent to smuggle them into India by out-rightly mis-declaring and manipulating the documents and were not declared as 'Areca Nuts'. In view of the above, it appears that the mis-declared Areca Nuts imported under Bill of lading no. HLCUDX3240721133 dated 17.07.2024 by declaring the goods as Industrial Rock Salt are 'Prohibited Goods'.

VALUE

7. The Areca nuts have been notified under Section 14(2) of the Customs Act, 1962. Vide Notification No. 49/2024-Cus (NT) dated 15.07.2024, the tariff value of Areca Nuts under sub-heading 080280 has been fixed to USD 6242 per MT. Accordingly, the value of the Areca Nuts found mis-declared in 06 Containers comes to Rs.6,63,69,682/- [(for 126130 Kgs of Areca Nuts, Exchange Rate of Rs. 84.30 per USD- Notification No. 45/2024-Cus (NT) dated 20.06.2024)].

7.1. Representative samples drawn from the said 06 containers were forwarded to CRCL, New Delhi by SIIB, Kandla for testing purpose. Further, SIIB, Kandla vide letter dated 18.10.2024 forwarded copy of testing report ref no TM No TM/SIIB/127/2024-25 to TM/SIIB/132/2024 in respect of said 06 containers and also requested for disposal of the seized areca Nut. Looking at the perishable nature of the goods, DRI vide letter dated 23.10.2024 had intimated the Customs House Kandla may dispose the seized goods in terms of guidelines and instructions of CBIC Disposal Manual.

CONFISCATION OF ARECA NUTS:

8. Thus, in view of the facts discussed in the foregoing paras and the material evidences available on record, it appears that M/s MAM Trading Company (IEC No IMVPK0912G) through its proprietor Shri Mohammad Adnan Mushir Khan, Mr. Sunil Mohan Chaudhari and Mr. Happy alais Jain have contravened the provisions of Customs Act, 1962. Further, it also appears that the import of mis-declared 'Areca Nut-split' by them, by adopting corrupt and fraudulent practices in a pre-determined manner to derive illegal benefits, were in contravention to the provisions of Customs Act, 1962. Areca Nuts being imported in the name of M/s MAM Trading Company (IEC No IMVPK0912G) by suppressing the description, quantity, supplier, consignee before the designated authority of Customs construes as "smuggling" as defined in Section 2(39) of the Customs Act, 1962. Further, it appears that all these acts on the part M/s MAM Trading Company (IEC No IMVPK0912G) through its proprietor Shri Mohammad Adnan Mushir Khan, Mr. Sunil Mohan Chaudhari and Mr. Happy alais Jain have rendered the impugned goods Areca Nuts weighing 126.1MTs having tariff value of Rs. 6,63,69,682/- under Bill of Lading No. HLCUDX3240721133 dated 17-07-2024 and IGM No. 2383132 dated 20.07.2024 liable to confiscation under the provisions of Section 111 (d), (f), (i), (l), (m) of the Customs Act, 1962.

ROLES OF THE PERSONS INVOLVED AND PENAL PROVISIONS

Role of Mohammad Adnan Mushir Khan, Proprietor M/s MAM Trading Co:

9. It appears that Shri Mohammad Adnan Mushir Khan had handed over his KYC documents like Adhar Card, PAN Card, Photo, Thumb Impression, IEC details, GSTN details, Bank Details, SIM Card etc. to Shri Sunil Mohan Chaudhari for Rs. 2,20,000/-; that M/s MAM Trading Company (IEC No IMVPK0912G) was created by Shri Mohammad Adnan Mushir Khan with the sole purpose to sell its credentials for purpose of illicit import in lieu of money.

9.1 It appears that Shri Mohammad Adnan Mushir Khan knowingly and in return of illicit money provided his credentials based on which the firm M/s. MAM Trading Co. was being operated and consequently Areca Nuts were imported by way of mis-declaration. On strength of such documents and credentials, illicit import of Areca Nuts under Bill of Lading No. HLCUDX3240721133 dated 17-07-2024 in the guise of Industrial Rock Salt was made. Further, it appears that he was very much aware of the facts that the import documents were manipulated in as much as the actual imported goods viz. Areca Nuts were mis-declared as Industrial Rock Salt. However, after first consignment of 02 containers were caught during transit; efforts were made to camouflage the name of actual importers/supplier firms in respect of said 06 containers. He has thus abetted in the smuggling of Areca Nuts which are liable for confiscation under 111 (d), (f), (i), (l), (m) of Customs Act, 1962 and thereby rendered himself for Penalty under Section 112(a) and Section 114AA of Customs Act, 1962.

Role of Shri Sunil Mohan Chaudhari

10. Shri Sunil Mohan Choudhary admitted that he was involved in smuggling of Areca nuts by using a dummy firm M/s MAM Trading Company (IEC No IMVPK0912G). He admitted that his role was to cut open the seal of the container and to replace the Areca nuts with declared goods with the help of manual labors and forklift. He admitted that he was provided with duplicate seals of same Sl. No. by Mr. Happy alias Jain to reseal the containers after replacement.

10.1 He contacted Mr. Mohammad Adnan Mushir Khan and offered him money to handover an IEC and his credentials in lieu of money. He obtained all credentials of M/s MAM Trading Company (IEC No IMVPK0912G from Shri Mohammad Adnan Mushir Khan for the intended purpose of smuggling of Areca Nuts by way of mis-declaration. Further, it appears that he had played a significant role in the smuggling of Areca Nuts in as much as he was aware that the import documents were being manipulated wherein the actual imported goods viz. Areca Nuts were mis-declared as Industrial Rock Salt.

10.2 He was working for the other member of the syndicate known to him as Mr. Happy alias Mr. Jain; however, he stated that he did not know about Mr. Happy's whereabouts.

10.3 In view of the above role of Shri Sunil Mohan Chaudhari, it appears that he has abetted the smuggling of Areca Nuts. He had consciously concerned himself with the smuggled goods and his various commissions and omissions have rendered the imported goods liable for Confiscation under 111 (d), (f), (i), (l), (m) of Customs Act, 1962 and thereby rendered himself for Penalty under Section 112(a) and Section 114AA of Customs Act, 1962.

Role of Shri Happy alias Jain

11 From the statement of Shri Sunil Mohan Choudhary and other evidences gathered it appears that Shri Happy alias Jain carried out all the critical operational steps in the smuggling of areca nuts. From, Shri Sunil Mohan Choudhary he procured the credentials of a dummy firm M/s MAM Trading Company for the intended purpose of smuggling of areca nuts by way of mis

declaration. He handled the supply of areca nuts from Dubai. He provided duplicate seals of same Sl. no. to Shri Sunil Mohan Choudhary for the purpose of re-sealing the containers after replacement of Areca Nuts. when Shri Sunil Mohan Choudhary was absconding from police, it was not possible for Mr. Happy to take delivery of said containers by above said modus therefore, it appears that he manipulated and changed the details of supplier and consignee. Shri Sunil Mohan Chaudhari admitted that his role was to cut open the seal of the container and to replace the Areca nuts with declared goods with the help of manual labors and forklift. He admitted that he was provided with duplicate seals of same Sl. No. by Mr. Happy alias Jain to reseal the containers after replacement. He appears to be the key person in this syndicate of smuggling of Areca Nuts and he had orchestrated the entire design of smuggling of Areca Nuts wherein the import documents were manipulated and the actual imported goods viz. Areca Nuts were mis-declared as Industrial Rock Salt

11.1 In view of the above role of Shri Happy alias Jain, it appears that he has planned the smuggling of Areca Nuts. He is the beneficial owner of the smuggled goods and was supposed to take delivery of such smuggled goods. He had consciously concerned himself with the smuggled goods and his various commissions and omissions have rendered the imported goods liable for Confiscation under Section 111 of Customs Act, 1962. He also knowingly and intentionally concerned himself in concealing and dealt with the goods in other manners, which he knew or had reasons to believe, were liable to confiscation under Section 111 of Customs Act, 1962. Hence, Shri Happy alias Jain has rendered himself liable for penalty under the provisions of Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962.

Role of M/s Hapag Lloyd India Pvt Ltd Shipping Line who brought containers from Port Jebel Ali to Kandla:

12. Hapag Lloyd Middle East Shipping booked said 06 Containers from Port Jebel Ali to Indian Port Kandla. As per the instructions received at the time of booking consignee of the cargo was M/s MAM Trading Company (IEC No IMVPK0912G) and said containers were booked for the Shipper/Consigner M/s Rising Ventures LLC. The said containers were booked through a freight forwarder M/s LSC Freights & Logistics LLC, Dubai. Accordingly, all the documents including Customs Documents were filed before the Dubai Customs. Documents before the Customs were presented on 11.07.2024 and 13.07.2024. Vessel Saffen Power Voyage No 2428E sailed from Dubai Port on 17.07.2024 carrying cargo for M/s MAM Trading Company (IEC No IMVPK0912G). However, on 18.07.2024; they received request from the said freight forwarder for change of Consignee, Consignor and description of the goods. Shipping Line without verifying the facts and without receiving necessary permission from the Concerned Port/Customs Authorities, issued amended Bill of Lading HLCUDX3240721133 dated 17.07.2024 by changing name of consigner from M/s Rising Ventures LLC to M/s Trade winds International FZ-LLC and consignee from M/s MAM Trading Company (IEC No IMVPK0912G) to M/s Varsur Impex Private Limited, KASEZ. Also, they removed details like email ID of M/s MAM Trading Company (IEC No IMVPK0912G), details of freight forwarder M/s LSC Freights & Logistics LLC, Dubai etc from the Original Bill of Lading without verifying the facts.

12.1 In view of the above, it appears that M/s Hapag Lloyd India Pvt Ltd aided abetted syndicate members in concealing the original details of the consignee/consignor etc with intent to clear the cargo in the name of such new consignee. For such acts, M/s Hapag Lloyd India Pvt Ltd is liable for penalty under provisions of section 112(a) of the Customs Act, 1962.

LEGAL PROVISIONS:

Some of the legal provisions are reproduced herein under for ready reference:

13. THE CUSTOMS ACT, 1962

Section 2 (33): - "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

Section 2 (39): - "Smuggling", in relation to any goods, means any act or omission which shall render such goods liable to confiscation under Section 111 or Section 113;

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:

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:

Section 111: - Confiscation of improperly imported goods, etc. The following goods brought from a place outside India shall be liable to confiscation: -

- (d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;
- (f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;
- (i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;
- (l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act or in the case of baggage in the declaration made under section 77;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act;

14. Now, therefore,

14.1 M/s. MAM Trading Company (IEC No IMVPK0912G) having its registered address at No. 14, G-Sector, H-1 Line, Near Noor Masjid, Cheeta camp Trombay, Kurla, Mumbai Suburb, Maharashtra-400088 are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Kandla within 30 days of receipt of this notice as to why:

(i) The illegally imported Areca Nuts weighing 126.1 MTs having tariff value of **Rs. 6,63,69,682/- (Rs. Six Crores Sixty Three Lakhs Sixty Nine Thousand Six Hundred and Eighty Two Only)** imported by way of mis-declaration vide Bill of Lading No. HLCUDX3240721133 dated 17-07-2024 and IGM No. 2383132 dated 20.07.2024 at Kandla Port and seized vide Seizure Memo dated 26.07.2027, should not be confiscated under Section 111 (d), (f), (i), (l), (m) of the Customs Act, 1962;

14.2 Now, therefore, the persons as detailed in Column No. (2) of Table - P below, may be called upon to show cause to the Additional Commissioner of Customs, Customs House, Kandla as to why penalty should not be imposed upon them, under penal provisions of Customs Act, 1962 as mentioned from Column Nos. 3 to 4 of the said Table - P, against their respective names for their acts of commission and omissions as detailed above.

TABLE - P

S. No	Name M/s or S/Shri	Penal provisions / Sections of Customs Act, 1962	
(1)	(2)	(3)	(4)
1.	Shri Mohammad Adnan Mushir Khan Proprietor, M/s. MAM Trading Company	112(a)	114AA
2.	Shri Sunil Mohan Choudhary, resident of Sai Kunj Apartment, 1/5 Shankar Pawahe Road, Kailash Nagar, Katamanvalie, Vithalwadi Kalyan East- 421306	112(a)	114AA
3.	Shri Happy alias Jain	112(a)	114AA

14.3 M/s Hapag Lloyd India Pvt Ltd, Office No 201, 202, 1st Floor, Rayson Arcade, Plot No 139, Sector-8, Gandhidham, Gujarat-370201 are hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Kandla within 30 days of receipt of this notice as to why penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962.

15. This notice is issued under Section 124 of the Customs Act, 1962 on the basis of available evidences without prejudice to any other action that may be taken against the persons under the Customs Act, 1962 or any other Allied Acts for the time being in force. The department reserved its right to bring on

record further evidence against the noticees of the Show Cause Notice to bring out their role in smuggling of Areca Nuts; and also to issue Show Cause Notice to any other person not covered in this Show Cause Notice, found to be involved in smuggling of the seized Areca Nuts or past cases, by issue of an Addendum or Supplementary Show Cause Notice or a Separate Show Cause Notice. Further efforts are being made to trace out identity and whereabouts of Mr. Happy alias Jain who was handling entire operation of smuggling of Areca Nut.

16. All the above noticees are further advised to indicate in their written submission whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submission, it would be presumed that they do not desire to be heard in person. They are also required to produce at the time of showing cause all evidences on which they intend to rely upon in support of their defense.

17. They should note that if no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this show cause notice or if they do not appear before the adjudicating authority i.e. Additional Commissioner of Customs, Kandla Customs when the case is posted for hearing, the case will be decided Ex-Parte on the basis of the material evidence available on record.

18. The documents/articles as listed at Annexure-R are relied upon and are enclosed with this Show cause Notice.

19. This office reserves right for any addition / alteration / supplement this notice at any stage on the basis of evidences before adjudication.

Vishwajeet Singh
23.07.2025.
(Vishwajeet Singh)

Additional Commissioner

F.No. GEN/ADJ/COMM/32/2025-Adjn-O/o Commr-Cus-Kandla.

DIN- 20250771ML000000B40F

To,

(i) M/s. MAM Trading Company (IEC No IMVPK0912G)
No. 14, G-Sector, H-1 Line, Near Noor Masjid,
Cheeta camp Trombay, Kurla, Mumbai Subar bun,
Maharashtra-400088.

(ii) Shri Mohammad Adnan Mushir Khan Proprietor,
M/s. MAM Trading Company, No. 14, G-Sector, H-1 Line,
Near Noor Masjid, Cheeta camp Trombay, Kurla,
Mumbai Subar bun, Maharashtra-400088.

(iii) Shri Sunil Mohan Choudhary, Sai Kunj Apartment,
1/5 Shankar Pawahe Road, Kailash Nagar, Katamanvalie,
Vithalwadi Kalyan East-421306.

- (iv) Shri Happy alias Jain
- (v) M/s Hapag Lloyd India Pvt Ltd, Office No 201, 202,
1st Floor, Rayson Arcade, Plot No 139, Sector-8,
Gandhidham, Gujarat-370201

Copy to-

- (i) The Additional Director General, DRI, AZU, Ahmedabad
- (ii) The Superintendent (EDI) for uploading on the website
(<http://gujaratcustoms.gov.in/>) in terms of Section 153(1)(e) of
Customs Act, 1962.
- (iii) Guard File.

ANNEXURE-R

01	Bill of Lading No. HLCUDX3240721133 dated 17-07-2024 for import of 06 Containers nos FCIU6321625, HAMU1015186, HAMU1102819, HLBU2755227, RFSU3032821 & UACU4010067; declared to contain 120 Jumbo bags of 144MT of "Industrial Rock Salt".
02	Panchnama dated 25/26.07.2024 for examination of cargo by SIIB Section of Customs House, Kandla
03	Seizure Memo dated 26-07-2024 for seizure of "126.1 MTs of Areca Nuts" under Section 110 of the Customs Act, 1962
04	Search Panchnama dated 26.07.2024 at the declared consignee of the cargo i.e. M/s Varsur Impex Private Limited, KASEZ by SIIB, Kandla
05	Transfer of Investigation to DRI, AZU under letter of the Commissioner of Customs, Customs House Kandla F. No. CUS/SIIB/ALT/428/2024-SIIB dated 29.07.2024
06	Statement dated 16.12.2024 of Shri Nawaz Khan Choudhary of M/s Varsur Impex Private Limited, KASEZ (the declared consignee of goods at the time of filing of IGM)
07	Statement dated 25.10.2024 of Pulkit Trivedi (Customer Solution Supervisor) M/s Hapag-Lloyd India Pvt. Ltd
08	Dubai customs declaration for export of 06 Containers with declared cargo 'Industrial rock salt' having DEC No. 201-07699629-24 dated 13.07.2024(for four containers) and DEC No. 201-07695927-24 dated 11.07.2024 (for two containers).
09	Bill of lading issued at load port, Jebel Ali having no. HLCUDX3240721133 dated 16.07.2024 having Shipper details as "M/s Rising Ventures LLC" and consignee in India as "MAM Trading Co., Mumbai"
10	General trading license and e-commerce license in the name of M/s Trade winds International FZ-LLC issued at Dubai.
11	Statement dated 08.11.2024 of Shri Pulkit Trivedi (Customer Solution Supervisor) M/s Hapag-Lloyd India Pvt. Ltd
12	Statement dated 25.11.2024 of Shri Mohammad Adnan Mushir Khan, Proprietor M/s MAM Trading Co., No. 14, G-Sector, H-1 Line, Near Noor Masjid, Cheeta camp Trombay, Kurla, Mumbai Subarban, Maharashtra-400088
13	Statement dated 28.06.2025 of Shri Sunil Mohan Chaudhari, resident of Sai Kunj Apartment, 1/5 Shankar Pawahe Road, Kailash Nagar, Katamanvalie, Vithalwadi Kalyan East-421306 presently residing at 301, H Wing, 3rd Floor, Satyam Paradise, Near Katrap School, Badlapur East, Thane-421305
14	Panchnama dated 26/27.06.2024 for search at premises of M/s Hapag Lloyd India Pvt Ltd., Gandhidham (Shipping Line) by SIIB, Kandla
15	Commissioner of Customs, Kandla extension for issuance of Show Cause Notice letter F.No. GEN/ADJ/COMM/32/2025-Adjn-O/o Commr-Cus-Kandla dated 21.01.2025