कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा,
सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
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A. File No.	:	GEN/ADJ/ADC/1158/2026-Adjn-O/o Pr Commr-Cus-Mundra
B. SCN No.	:	117/2026-27/ADC/AKM/MCH
C. Date of Issue		05-08-2026
D. Passed by	:	**Amit Kumar Mishra,** Additional Commissioner of Customs, Custom House, Mundra
E. Noticess(s)/Importer	:	M/s. S S Trade Nexus (IEC No. AFNFS8754B)
F. DIN	:	20260871MO0000194B60

(Show Cause Notice under Section 124 of the Customs Act, 1962)

Whereas it appeared that:

1.1 M/s. S S Trade Nexus (IEC No. AFNFS8754B) having its registered office/principal place located at 6/1, Lodha House, Pawan Chowk, Chakradharpur, West Singhbhum, Jharkhand- 833102 (hereinafter referred to as *the "Importer"*), imported goods vide **Bill of Entry No. 4887353 dated 03.10.2025 and (RUD-01)** at Customs House Mundra.

1.2 Specific intelligence gathered by the **Directorate of Revenue Intelligence (DRI)** indicated that the aforesaid consignment imported by M/s. S S Trade Nexus lying at Mundra Port and declared as **"LUBRICATING OIL"** under **CTH 27101979**, was **mis-declared with respect to their description and nature,** with the deliberate intent to clear prohibited/restricted goods.

The details of the import consignment are as follows:

Table-I

	Details of Bill of Entry
Bill of Entry No.	4887353 dated 03.10.2025
Bill of Lading No.	KCAJEAMUN227429
Declared Goods in BE	LUBRICATING OIL
Declared Quantity	149760 (in KGS)
Customs Broker	M/s Airtrax Freight Logistics

Country of Origin	UAE
Supplier	M/s. Mercatus Trading LLC

1.3 Based on the aforesaid intelligence, the consignment imported by M/s. S S Trade Nexus lying at Mundra Port and declared as "LUBRICATING OIL" under CTH 27101979 was put on hold by the DRI vide email dated 08.10.2025.

2. Examination and drawl of Samples:

The examination of aforesaid consignment was conducted by the DRI under Panchnama dated 09.10.2025 **(RUD-2)** drawn at M/s. Mundhra CFS Pvt. Ltd., Mundra Port, in the presence of the authorized representative of the Customs Broker appointed by the importer. During the said examination proceedings, representative samples, in duplicate, were drawn from each of the 08 containers, for laboratory testing to ascertain the exact nature of the imported goods in the said consignment.

3. Testing of the Samples:

3.1 The 08 samples drawn from the 08 Containers covered under Bill of Entry No. 4887353 dated 03.10.2025 were sent to Custom House Laboratory, Visakhapatnam for testing vide Test Memos No. 272/2025 to 279/2025 dated 16.10.2025 respectively.

3.2 The laboratory subsequently submitted test reports in respect of the subject 08 samples, bearing Lab Nos. 240-DRI, 242-DRI and 243-DRI dated 20.11.2025, and Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI and 244-DRI, all dated 07.01.2026 in respect of Bil of Entry No. 4887353 dated 03.10.2025.

3.3 The test reports in respect of 08 samples **(RUD-3)** pertaining to Bill of Entry No. 4887353 dated 03.10.2025 are summarized below:

Table-II

Sr. No.	**Container No.**	**Test Memo No.**	**Lab Report No.**	**Conclusion of the findings of CRCL Report**
1	KCSU2024449	272	200	Mis declared (conforms to LDO)
2	KCSU2223646	273	244	Mis declared (sample most akin LDO)
3	KCSU2224489	274	243	Sample is most akin/is Lubricating Oil, not conforming to any specifications of any Indian Standard.
4	KCSU2236807	275	242	Sample is most akin/is Lubricating Oil, not conforming to any specifications of any Indian Standard.
5	KCSU2455641	276	241	Mis declared (sample most akin LDO)

6	KCSU2900808	277	240	Sample is most akin/is Lubricating Oil, not conforming to any specifications of any Indian Standard.
7	KCSU3043610	278	239	Mis declared (sample most akin LDO)
8	KCSU3193470	279	238	Mis declared (conforms to LDO)

4. Based on the parameters tested by the Custom House Laboratory Visakhapatnam, it is observed from the findings of Test Report having reference Lab Nos. 240-DRI, 242-DRI and 243-DRI, that the sample in the said three reports is other than Kerosene, Kerosene Intermediate, doesn't meet the requirement of Automotive Diesel Fuel/Light Diesel Oil/ High Flash High Speed Diesel and is most akin/is Lubricating Oil and not conforming to any specifications of any Indian Standard. It is further observed that out of the remaining five samples, two samples under reference Lab Nos. 200-DRI & 238-DRI meet the requirements of/is conforming to Light Diesel Oil (IS:15770) and are therefore considered to be mis-declared. Further, the CRCL report indicates that three samples under reference Lab Nos. 239-DRI, 241-DRI and 244-DRI are most akin to Light Diesel Oil (IS:15770) & conforming to Light Diesel Oil (IS:15770) except kinematic viscosity at 40 °C. Whereas, it is a settled position that where imported goods are not found as declared and do not, on testing, conform fully to the standard of the declared product, such goods are to be classified with reference to the product to which they are *most akin.* Accordingly, these samples are also considered to be mis declared, as they do not match the declared description in the Bill of Entry. In view of the above, the goods covered under reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI and 244-DRI are liable to be classified as Light Diesel Oil (LDO). Further, the report in respect of Lab No. 244-DRI is reproduced hereunder for illustration:

- ***a) The sample is other than Kerosene and Kerosene intermediate.***

  b) The sample is other than Automotive diesel fuel (IS:1460).

  c) The sample is conforming Light Diesel Oil (IS:15770), except kinematic viscosity at 40°C.

  d) The sample is other than HFHSD (IS:16861).

- ***On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.***

- ***The sample does not meet the requirements of lubricating oil,***

as declared by the importer.

- ***The sample most akin Light Diesel Oil (IS:15770).***
- ***It is non hazardous.***

4.1 Further, the specifications of Light Diesel Oil (LDO) as per IS:15770 of the Bureau of Indian Standards (BIS) are reproduced below:

IS 15770 : 2021

Table 1 Requirement for Heating Oil (LDO)

(*Clause* 3.2)

Sl No.	Characteristics	Requirements	Methods of Test, Part of IS 1448/ASTM D
(1)	(2)	(3)	(4)
i)	Acid number, mg KOH/gm, *Max*	0.5	Part 2
ii)	Ash, percent by mass, *Max*	0.02	Part 4/Sec 1
iii)	Carbon residue, on whole samples, percent by mass, *Max*	1.5	Part 8
iv)	Pour Point, °C, *Max*		Part 10/Sec 2
	a) Winter [November to February (both months inclusive)],	12	
	b) Summer (rest of the months in a year)	21	
v)	Copper strip corrosion for 3 h at 100 °C	Not worse than No.2	Part 15
vi)	Flash point, Pensky Martens ,°C, *Min*	66.0	Part 21
vii)	Kinematic viscosity at 40 °C, mm^2/sec	2.5-15.0	Part 25/Sec 1
viii)	Sediment, percent by mass, *Max*	0.10	Part 30
ix)	Density at 15 °C, Kg/m^3	To Report	Part 16
x)	Water content, percent by volume, *Max*	0.25	Part 40
xi)	Total sulphur, percent by mass	0.005 - 1.50[2]	ASTM D 4294

4.2 And whereas, on a conjoint analysis of the parameters detailed in the Test Reports vis-à-vis the specifications prescribed under BIS Standard IS:15770, it is observed that out of the eight containers covered under the aforesaid Bill of Entry ,the goods contained in the five containers, covered under CRCL Test Report Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI and 244-DRI (as detailed in Table-II), were found to be mis-declared. Thus, five out of the eight containers were found to contain goods that were mis-declared as Lubricating Oil, indicating deliberate misdeclaration with the apparent intent to conceal the true nature of the imported goods. Further, the goods contained in remaining three containers, covered under CRCL Test Report Lab Nos. 240-DRI, 242-DRI and 243-DRI were found to be other than Kerosene, Kerosene Intermediate, doesn’t meet the requirement of Automotive Diesel Fuel/Light Diesel Oil/ High Flash High Speed Diesel and is most akin/is Lubricating Oil and not conforming to any specifications of any Indian Standard.

4.3 In view of the above, it emerges that the import of the eight containers was effected under a single import transaction, supported by common import documents, wherein the misdeclaration of the restricted cargo in 5 containers was sought to be masked by mixing it with genuinely declared consignments of lubricating oil in 3 containers. The presence of the correctly declared lubricating oil containers in the same consignment thereby facilitated the concealment of the restricted goods. Therefore, the three containers containing lubricating oil appear to have been used for concealing the smuggled restricted goods imported through the same transaction. Accordingly, the following conclusion emerges from the said analysis:

Table-III

Sr. No	Bill of Entry No.	Container No.	Quantity (in Kgs)	Product description as per analysis of Test Reports (CRCL)
1	4887353 dated 03.10.2025	KCSU2024449	18750	Light Diesel Oil (LDO) conforming to Standards IS 15770:2021
2		KCSU2223646	18750	Most akin to Light Diesel Oil (LDO) conforming to Standards IS 15770:2021
3		KCSU2455641	18840	Most akin to Light Diesel Oil (LDO) conforming to Standards IS 15770:2021
4		KCSU3043610	18840	Most akin to Light Diesel Oil (LDO) conforming to Standards IS 15770:2021
5		KCSU3193470	18665	Light Diesel Oil (LDO) conforming to Standards IS 15770:2021
Total			93845	

4.4 As per Customs Tariff Act, it appears that the goods found as Light Diesel Oil (LDO) conforming to Standards IS 15770:2021 are classifiable under CTH 27101943.The relevant descriptions of the above mentioned CTHs as per the Customs Tariff Act are as below:

CTH : 27101943

	--- Gas oil and oils obtained from gas oil:									
2710 19 41	---- Gas oil	kg.	5.00	5.00	---	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 42	---- Vacuum gas oil	kg.	5.00	5.00	---	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 43	---- Light diesel oil conforming to standard IS 15770	kg.	5.00	5.00	---	18.00	0.50	24.490	State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27*
2710 19 44	---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	kg.	2.50	2.50	---	14% + Rs. 15 per litre	0.08		State Trading Enterprises	*Import as per Policy Condition (5) of Chapter 27 SWS - 3% by Ntfn 12/2018-Cus*

Further, as per ITC(HS), 2022, Schedule 1: Import Policy, Section V: Mineral Products, Chapter 27: Mineral Fuels, Mineral Oils And Products Of Their Distillation; Bituminous Substances; Mineral Waxes: Goods falling under the description of " Light Diesel Oil (LDO) conforming to Standards IS 15770:2021", the import policy makes the goods restricted by way of importation by State Trading Enterprises only by virtue of Policy Condition No. 5 which prescribes "Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date". The screenshots of the relevant extracts:

Sl.No.	Notes	Notification No.	Notification Date
1	Import of naphtha is free.		
2	Import of SKO shall be allowed through State Trading Enterprises (STEs) i.e. IOC, BPCL, HPCL and IBP for all purposes with STC being nominated as a State Trading Enterprise (STE) for supplies to Advance Licence holders. Advance Licence holders shall however, have the option to import SKO from the above mentioned STEs including STC		
3	Import is restricted in terms of Interim PIC Procedure of Rotterdam Convention on Prior Informed Consent procedure for hazardous chemicals and pesticides.		
4	Automobile industries, having RandD registration, are allowed to make free import of reference fuels (Petrol and Diesel) which are not manufactured in India, up to maximum of 5 KL per annum, subjects to the condition that the said imported reference fuels shall be used for RandD and emission testing purposes only		
5	Import allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002 including HPCL, BPCL and IBP who have been marketing transportation fuels before this date.	08/2023	29/05/2023
6	Import of pet coke for fuel purpose is prohibited. However, import of Pet coke of the following categories shall be permitted, subject to conditions : a. Import of Pet coke is free for cement, lime kiln, calcium carbide, gasification industries and graphite electrodo industries for use as feed stock or in the manufacturing process only on Actual User basis. b. Total import of 1.9 Million MTs of Raw Petroleum Coke(RPC) for manufacturing Calcined Petroleum Coke(CPC) and 0.5 Million MTs of CPC for Aluminium Industry respectively shall be permissible during 2024-25, and 1.9 Million MTs of RPC for manufacturing CPC Manufacturing and 0.8 Million MTs of CPC for Aluminium Industry respectively shall be permissible from 2025-26 onwards, subject to the following conditions: i. Import of RPC & CPC shall be permitted only as a feedstock / raw material and under no circumstances shall be used as fuel. ii.Import of RPC and CPC shall be permitted to cater entirely to the domestic needs of aluminium	27/2024-25	04/09/2024

5 <u>Confiscation and Seizure</u>:

5.1 As per the test results above, it is evident that the importer had imported restricted petroleum products, by mis-declaring the same as "Lubricating Oil". The Custom Laboratory reports confirmed that the goods imported vide Bill of Entry No. 4887353 dated 03.10.2025 was in fact Light Diesel Oil, which is restricted for import into India, and permissible only subject to Condition No. 5 of Chapter 27 of ITC(HS), 2022, Schedule 1 Import Policy issued by DGFT. Therefore, having a reasonable belief that the goods contained in the five containers covered under CRCL Test Report Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI and 244-DRI were mis-declared, and that the remaining three containers covered under CRCL Test Report Lab Nos. 240-DRI, 242-DRI and 243-DRI, though containing goods as declared, were used as cover cargo to conceal and facilitate the import of the said mis-declared goods, the goods contained in all the aforesaid eight containers were considered liable to confiscation under the provisions of the Customs Act, 1962.

the same were placed under seizure as per the provisions of Section 110(1) of the Customs Act, 1962 vide seizure memo dated 22.01.2026. **(RUD No-**

4).

6 . During investigation, statements of the following person were recorded under Section 108 of the Customs Act, 1962, which are briefly discussed herein-below:

6.1 Statement of Shri Shraiyas Lodha, Authorised Representative of M/s S S Trade Nexus (IEC No. AFNFS8754B), were recorded on 13.04.2026 and 25.05.2026 (RUD Nos. 5 & 6), wherein, inter alia, he stated that:

- On being asked about the constitution and business activities of M/s S S Trade Nexus, he stated that the firm is a partnership concern registered in the year 2025 with Shri S. S. Lodha and Shri S. B. Lodha as partners. The firm obtained IEC in 2025 and commenced import activities during the same year. He further stated that the firm is engaged in the import of Lubricating Oil.
- On being asked about his role in the firm, he stated that he is the authorised representative of the firm and, along with his cousin Shri Ishaan Lodha, looks after the complete operations of the business. He stated that he handles procurement and import-related activities, whereas Shri Ishaan Lodha is responsible for sales activities.
- On being asked about placement of orders with overseas suppliers, he stated that he personally negotiates and places orders with foreign suppliers and that the mode of communication is primarily through telephone calls. He further stated that import-related documents such as invoices, packing lists, certificates of origin and certificates of analysis (COA) are received from suppliers through mobile communication.
- On being asked about negotiations with overseas suppliers, he stated that all negotiations regarding prices and terms of supply are undertaken by him personally through telephone calls.
- On being asked about remittances and terms of payment, he stated that he is responsible for making payments to overseas suppliers and that in respect of the consignment covered under Bill of Entry No. 4887353 dated 03.10.2025, 100% advance payment had been made. He further stated that documentary proof of such payment would be provided separately.
- On being asked about the use of the imported Lubricating Oil, he

stated that the product is used as a raw material in lubricant industries for manufacturing engine oil, motor oil, gear oil and similar products.

- On being asked about dealings with domestic buyers, he stated that sales activities are handled by Shri Ishaan Lodha and sometimes by him. He further stated that orders from domestic buyers are received telephonically and supplies are made on mutually agreed payment terms.
- On being asked whether the firm has entered into any written contracts or agreements with domestic buyers, he stated that no written agreements or contracts are executed and that all transactions are based on verbal communication conducted over telephone on an advance payment basis.
- On being asked about the goods imported by the firm till date, he stated that the firm has imported only Lubricating Oil since commencement of its operations.
- On being asked, what specifications were ordered from the overseas supplier, he stated that while placing orders for Lubricating Oil, they rely on the Certificate of Analysis (COA) provided by their suppliers. If the COA specifications match the requirements of the buyers, they proceed to place the order.
- On being shown the CRCL Vishakhapatnam Lab Reports having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI as per which goods were found to conform to/most akin to "Light Diesel Oil (LDO) as per IS 15770:2021, he stated that he was not aware that the goods imported by them were Light Diesel Oil (LDO) or any restricted commodity, however as per the CRCL Lab reports it is clearly established that the goods were Light Diesel Oil. He further stated that he had ordered for Lubricating Oil only and their supplier has exported the wrong cargo i.e. 5 containers containing Light Diesel Oil.

7. <u>Extension under Section 110(2) of the Customs Act, 1962</u>

Since the investigation could not be completed within the mandated six-month period, the competent authority granted a further extension of four months under Section 110(2) of the Customs Act, 1962, which was conveyed to the importer vide this office letter dated 06.04.2026 **(RUD No. 07).**

8. Relevant Legal provisions:

8 . 1 The relevant portion of ITC(HS), 2022 Schedule 1 Import Policy Section V, MINERAL PRODUCTS Chapter 27 Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes is reproduced as under:

27101939	---	obtained from kerosene intermediate: ---- Aviation turbine fuels, kerosene type conforming to standard IS 1571	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101941	---	Gas oil and oils obtained from gas oil: ---- Gas oil	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101942	---	Gas oil and oils obtained from gas oil: ---- Vacuum gas oil	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101943	---	Gas oil and oils obtained from gas oil: ---- Light diesel oil conforming to standard IS 15770	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101944	---	Gas oil and oils obtained from gas oil: ---- Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101949	---	Gas oil and oils obtained from gas oil: ---- High flash high speed diesel fuel conforming to standard IS 16861	STE (State Trading Enterprise)	Import as per Policy Condition (5) of Chapter 27.
27101951	---	Fuel oils conforming to standard IS 1593: ---- Grade LV	Free	

8.2 Further, Para 2.21 of the Foreign Trade Policy, 2023 reads as under:

"2.21 State Trading Enterprises (STEs)

(a) State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and /or import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading Enterprise (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The list of STEs notified by DGFT is in Appendix-2J.

(b) Such STE(s) shall make any such purchases or sales involving imports or exports solely in accordance with commercial considerations, including price, quality, availability, marketability, transportation and other conditions of purchase or sale in a non-discriminatory manner and shall afford enterprises of other countries adequate opportunity, in accordance with customary business practices, to compete for participation in such purchases or sales.

(c) DGFT may, however, grant an authorisation to any other entity to import or export any of the goods notified for exclusive trading through STEs."

8.3 Further, Policy Condition of Chapter 27 of the Customs Tariff is reproduced as below:

"(5) Import allowed through IOC subject to Para 2.21 of the Foreign Trade Policy, except for companies who have been granted rights for marking of transportation fuels in terms of MoP&NG Resolution No. P-23015/1/2001-MKT dated 08.03.2002 for products excluding gasoline conforming to standard IS 2796 (ITC HS Code: 27101241) and Automotive Diesel Fuel, not containing Bio Diesel conforming to standard IS 1460 (ITC HS Code 27101944) which would be allowed to be imported by entities in terms of MoPNG Resolution No. P-12029(11)/2/2018-OMC-PNG dated 08.11.2019.

RELEVANT PROVISIONS OF CUSTOMS ACT, 1962:

8.4 Section 2(22)*: "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and 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(25): *"imported goods", means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;*

Section 2(26): *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*

Section 2(39): *"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113.*

Section 11A: *"illegal import" means the import of any goods in contravention of the provisions of this Act or any other law for the time being in force.*

8.5 Section 17 Assessment of duty:

(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

..

(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.

8.6 Section 46 Entry of goods on importation:

(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, relating to the imported goods.*

(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.

8.7 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;*

(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 transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of section 54;*

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:*

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 117. Penalties for contravention, etc., not expressly mentioned:

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

Section 119. Confiscation of goods used for concealing smuggled goods.:

Any goods used for concealing smuggled goods shall also be liable to confiscation.

Relevant Provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007:

"*Rule 4. Transaction value of identical goods.* - *(1) (a) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of identical goods sold for export to India and imported at or about the same time as the goods being valued;*

....

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

"Rule 5. Transaction value of similar goods . *-(1) Subject to the provisions of rule 3, the value of imported goods shall be the transaction value of similar goods sold for export to India and imported at or about the same time as the goods being valued:*

Provided that ....

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

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

(1) Subject to the provisions of rule 3, if the goods being valued or

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

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

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

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

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

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

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

Rule 8 of the CVR, 2007, stipulates that:-

Subject to the provisions of rule 3, the value of imported goods shall be based on a computed value, which shall consist of the sum of:-

(a) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(b) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to India;

(c) the cost or value of all other expenses under sub-rule (2) of rule 10.

Rule 9 of the CVR, 2007, stipulates that:-

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these

rules and on the basis of data available in India;

Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of" this rule on the basis of –

(i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods on the domestic market of the country of exportation; (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

Rule 12. Rejection of declared value . *- (1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.*

<u>9. Valuation:</u>

9.1 From the foregoing paras, it is evident that the cargo pertaining to five container no.s KCSU2024449, KCSU3193470, KCSU3043610, KCSU2455641 & KCSU2223646, covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI was found to be mis-declared, therefore, M/s. S S Trade Nexus was involved in mis-declaration of goods in terms of description and classification and the declared value in the corresponding Bill of Entry appears to be not acceptable as true transaction value and merits rejection in terms of Section 14 of Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. The value is required to be re-determined by sequentially proceeding in terms of Rules

4 to 9 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007. Since exact comparative data in respect of the import goods covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI are not available in absence of clear descriptions and mis-declaration on the part of the importer, the value of the subject import consignments cannot be determined as per the provisions of Rule 4 to Rule 8 to the Customs Valuation (Determination of value of Imported goods) Rules, 2007. Since the goods cannot be fully compared with similar/identical imports as the same are restricted goods, their value appears to be determinable under Rule 9 (Residual method) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with sub-section (1) of Section 14 of Customs Act, 1962 and on the basis of objective and quantifiable data available in India. For valuation of the seized goods-LDO, the prevailing market rates of the goods in the 1st week of October-2025 were taken, such as invoice dated 04.10.2025 generated by M/s Nayara Energy Limited, **LDO-Rs 61,160/KL (RUD-8).** Accordingly, in terms of Rule 9 of the Customs Valuation Rules, 2007, the same value can be adopted for the offending goods in this case.

9.2 Further, import of "Light Diesel Oil (LDO) as per IS 15770:2021", is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27 of Customs Tariff, which stipulates that only 'import is allowed through IOC subject to para 2.21 of Foreign Trade Policy, except for the companies who have been granted rights for marketing of transportation fuels in terms of Ministry of P&NGs Resolution No. P23015/1/2001-MKT. Dated 8.3.2002' to import the same. It therefore appears that said importer partially mis-declared restricted goods i.e. **"Light Diesel Oil (LDO) as per IS 15770:2021"** as "Lubricating Oil" in the consignment.

9.3 As discussed above, the consignment covered under Bill of Entry No. 4887353 dated 03.10.2025 pertaining to five containers covered under **CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI was reported as "Light Diesel Oil (LDO) as per IS 15770:2021"** by the Custom Laboratory, Vishakhapatnam. The outcome of the test reports indicate that the invoice value declared by the importer does not reflect the actual value of the goods. Since the goods were mis declared in the Bill of Entry, the declared assessable value of **Rs 60,48,868/-** in Bill of Entry cannot be accepted as the true "transaction value" under Section 14 of the Customs Act, 1962, and is liable to rejection under Rule 12 of the CVR, 2007.

9.4 Accordingly, for valuation purpose, to arrive at a fair and reasonable value within the framework of law and procedures under the Valuation Rules, LDO data dated 04.10.2025 from the M/s Nayara Energy Limited was referred. The base price was noted as **Rs 61,160/KL**. It is observed that, out of the total quantity of 149760 Kgs imported under Bill of Entry No. 4887353 dated 03.10.2025, a quantity of 93,845 Kgs, pertaining to five containers covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI has been mis declared. The said quantity of 93,845 Kgs is equivalent to 102.23 KL (calculated using the average density of 0.918 g/ml as reported by the Custom House Laboratory, Visakhapatnam) and is assessable to a value of Rs. 62,52,244/-, in terms of the provisions of Rule 9 of the Customs Valuation Rules, 2007. The remaining quantity of 55,915 Kgs of goods, pertaining to three Container No.s KCSU2900808, KCSU2236807 & KCSU2224489, covered under CRCL test report having reference Lab Nos. 240-DRI, 242-DRI and 243-DRI is found as per declaration and is assessable to a value of Rs. 22,58,430/- as declared in the said Bill of Entry.

9.5 Thus, the value of the goods in respect of the Bill of Entry No. 4887353 dated 03.10.2025, as per the test reports of the Custom Laboratory, is determined accordingly, are as below:

Table-IV

Bill of Entry No.	Sample Test Result	Declared Description	Quantity (in KGs)	Declared Assessable value as per BoE (INR)	Approx. Market Value/Declared Assessable value (INR)
4887353 dated 03.10.2025	Light Diesel Oil (LDO)	Lubricating Oil	93,845	37,90,438/-	Rs. 62,52,244/- (Re-determined value)
	Declared Goods (Lubricating Oil)	Lubricating Oil	55915	22,58,430/-	22,58,430/- (Declared Assessable value)
Total			1,49,760		

9.6 Therefore, the said goods, pertaining to five containers covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI and having declared assessable value of Rs. 37,90,438/- (Rupees Thirty-Seven Lakhs Ninety Thousand Four Hundred and Thirty-Eight Only) and re-determined value of Rs. 62,52,244/- (Rupees Sixty-Two Lakhs Fifty-Two Thousand Two Hundred Forty-Four only) as per Table-IV above, appear to be liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962 and the goods pertaining to three Container No.s, covered under CRCL test report having reference Lab Nos. 240-DRI, 242-DRI and 243-DRI having declared assessable value of Rs. 22,58,430/- (Rupees Twenty-two Lakhs Fifty-Eight Thousand Four Hundred Thirty Only) as per Table-IV above, appear to be liable for confiscation under Section 119 of the Customs Act, 1962.

10. <u>Findings of the investigation</u>:

10.1 Specific intelligence gathered by the Directorate of Revenue Intelligence indicated that M/s. S S Trade Nexus was indulged in import of restricted goods through mis-declaration. The importer had declared the consignment as Lubricating Oil, whereas examination and sampling carried out by the DRI revealed otherwise. The representative samples drawn in respect of Bill of Entry No. 4887353 dated 03.10.2025 were forwarded to the Custom House Laboratory (CRCL), Visakhapatnam, which categorically reported that out of the eight containers, the goods pertaining to two containers covered under CRCL Test Report having reference Lab Nos. 200-DRI & 238-DRI meet the requirements of/is conforming to Light Diesel Oil (IS:15770) and goods pertaining to three containers covered under CRCL Test Report having reference Lab Nos. 239-DRI, 241-DRI & 244-DRI are most akin to Light Diesel Oil (IS:15770) & conforming to Light Diesel Oil (IS:15770) except kinematic viscosity at 40 °C. The above-mentioned Custom House Laboratory reports revealed that:

"***The sample is confirming to Light Diesel Oil – LDO (IS 15770),; the sample does not meet the requirements of Lubricating Oil, as declared by the importer; and the sample meets the requirements of*** **Light Diesel Oil** ***(IS: 15770)"***

Or

"***The sample is confirming to Light Diesel Oil – LDO (IS 15770), except Kinematic Viscosity at 40°C; the sample does not meet the requirements of Lubricating Oil, as declared by the importer; and the sample is most akin to* Light Diesel Oil *(IS: 15770)***"

10.2 The sample Test report (CRCL Visakhapatnam, Lab No. 238-DRI, Test Memo No. 279/2025) in respect of Bill of Entry No. 4887353 dated 03.10.2025 is reproduced below:

TEST REPORT **Date:** 07.01.2026

CL. No.238-DRI **Dt.** 22.10.2025
F. No. DRI/GRU/Int-26/2025 **Dt.** 16.10.2025
T. M. No. 279/2025
B.E. No. 4887353 **Dt.**03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of light brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point (PMCC), deg. C = 70.0°C
2. Density at 20^0 C = 0.8440 g/cm^3
3. Kinematic viscosity at 40^0 C = 9.65 cSt.
4. Kinematic viscosity at 100^0 C = 2.75 cSt.
5. Viscosity Index = 132.39
6. Ash = Nil
7. Water content = Less than 0.25 % by weight
8. Carbon Residue content = Less than 1.5 % by weight
9. Acid number = Less than 0.5 % by weight
10. Pour Point = below 12 ^{0}C
11. Sediment content = Less than 0.10 % by weight
12. Sulphur content = Less than 1.50 % by weight
13. Distillation recovery below 400 ^{0}C = 71 %

Point wise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
 b) The sample is other than Automotive diesel fuel (IS:1460)
 c) The sample is conforming Light Diesel Oil (IS:15770).
 d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample does not meet the requirements of lubricating oil, as declared by the importer.
4) The sample meets the requirements of Light Diesel Oil (IS:15770)
5) It is non hazardous.

Sealed remnant sample returned here with.

10.2.1 As per Schedule 1 Import Policy under ITC(HS), 2022 for Chapter-27 (Mineral Fuels, Mineral Oils, etc.), import of "***Light Diesel Oil (LDO) as per IS* 15770:2021**" covered under CTH 27101943, is restricted into India, and the same can only be imported subject to Policy Condition No. 5 of Chapter 27. Accordingly, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962.

10.2.2 The above test reports in respect of Bill of Entry No. 4887353 dated 03.10.2025 clearly establish, as the intelligence had suggested, that the importer had in fact imported restricted goods, namely Light Diesel Oil (LDO) conforming to the parameters and specifications of **IS: 15770:2021,** in five containers covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI and had imported goods as per declaration in the remaining three containers, in order to conceal the said mis-declared/ smuggled goods. Considering the categorical findings of the Custom House Laboratory, Visakhapatnam, it is concluded that the goods pertaining to Bill of Entry No 4887353 dated 03.10.2025, covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI are appropriately classifiable as Light Diesel Oil (IS 15770) and not as Lubricating Oil.

10.3 From the above paras, it is evident that the importation made by the importer is in violation of the Import Policy pertaining to CTH 27101943 and thereby it is in violation of Para 2.01 and 2.21 of the Foreign Trade Policy 2023 as extended. As per Para 2.01 of the FTP, the imports shall be free, except when regulated by way of prohibition, restriction or exclusive trading through State Trading Enterprises (STEs) as laid down in the Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. Looking to the aforesaid facts, since the goods falling under HS Code 27101943 not being freely importable, the same would fall in the exceptional character with importation through the STEs only. As per Para 2.21 of the FTP, any goods, import of which is governed through exclusive or special privilege granted to the STEs, may be imported by the concerned STEs as per the condition specified in the ITC (HS). DGFT has however been given authority to grant an authorization to any other person to import the goods notified for exclusive trading through the STEs.

10.3.1 As per Para 11.41 of the FTP,2023, “Prohibited” indicates the import/export policy of an item, as appearing in ITC (HS) or elsewhere, whose import or export is not permitted. In the instant case, since the import of LDO classifiable under HS Code 27101943 is not permitted by the entities other than STEs, the import of said goods by the private entities is prohibited.

10.3.2 As per Section 3 (2) of the FTDR Act, 1992 empowers the Central Government to issue order, making provisions for prohibiting, restricting or otherwise regulating, the import of goods. As per Section 3(3) of the FTDR Act, 1992, all goods to which the order under Section 3(2) applies shall be deemed to be goods the imports of which has been prohibited under Section 11 of the Customs Act, 1962 and all the provisions of that Act shall have effect accordingly.

10.4 And whereas the provisions of Section 17(1) of the Customs Act, 1962 read with Section 2(2) of the Customs Act lay down onus on the importer to determine duty, classification etc. by way of self-assessment. The importer, at the time of self-assessment, is required to ensure that he declares the correct classification, applicable rate of duty, value, benefit of exemption notifications claimed, if any, in respect of the imported goods while presenting the Bill of Entry. By furnishing incorrect and wrong information in the import documents, it appears that the importer has violated the provisions of the said Section 17(1) read with Section 2(2) of the Customs Act, 1962.

10.5 And whereas in terms of Section 46(4) of the Customs Act, 1962, the importer has to certify the truth of the contents of the Bill of Entry. Further, in terms of Section 46(4A) of the Customs Act, 1962, the importer who presents a bill of entry shall ensure the accuracy and completeness of the information given therein; shall ensure the authenticity and validity of any document supporting it; and shall ensure 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. In the instant case it appears that the importer was fully aware of the actual goods imported by them. Thus, in view of the facts discussed in the foregoing paras and material evidences available on records, it appears that M/s. S S Trade Nexus has contravened the provisions of Section 46(4) and 46(4A) of the Customs Act, 1962, in as much as they had intentionally mis-declared the description of the goods imported by them with a malafide intention to import restricted goods under the garb and guise of freely importable goods.

11. Role and Culpability:

11.1 Role played by M/s. S S Trade Nexus (IEC No. AFNFS8754B) located at 6/1, Lodha House, Pawan Chowk, Chakradharpur, West Singhbhum, Jharkhand- 833102:

- From the facts narrated in foregoing paras and evidences gathered during investigation, it appears that M/s. S S Trade Nexus, imported consignment covered under 4887353 dated 03.10.2025 filed at Mundra Port, by mis-declaring the imported goods as "Lubricating Oil" classified under CTH 27101979. The investigation conducted by DRI revealed that the actual goods pertaining to five containers covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI were "***Light Diesel Oil (LDO) as per IS 15770:2021***", which is a '***Restricted***' commodity permitted for import only into India under Policy Condition No. 5 of the Customs Tariff. Further, it was revealed during investigation that the goods pertaining to remaining three Containers, covered under CRCL test report having reference Lab Nos. 240-DRI, 242-DRI and 243-DRI, which were found as per declaration were used in order to conceal the said mis-declared/ smuggled goods.
- This act of mis-declaration was intended to circumvent import restrictions and facilitate the clearance of restricted goods for sale in the domestic market.Therefore, it appears that M/s. S S Trade Nexus, by filing incorrect declarations and failing to ensure proper classification of the goods, knowingly violated the provisions of Section 17(1), Section 46(4) and 46(4A) of the Customs Act, 1962 by deliberately mis-declaring and mis-classifying the imported goods with intent to import restricted goods under the garb of freely importable goods, thereby contravening the import restrictions prescribed under the Foreign Trade Policy and rendering the goods liable to confiscation under Section 111(d) and 111(m)/ Section 119 of the Customs Act, 1962.

- Therefore, in view of the above, M/s S S Trade Nexus has rendered themselves liable to penalty under Sections 112(a) and 112(b) of the Customs Act, 1962 in respect of goods liable to confiscation under Section 111(d) and 111(m). In respect of goods liable to confiscation under Section 119 of the Customs Act, 1962, M/s S S Trade Nexus has rendered themselves liable to penalty under Section 117 of the Customs Act, 1962. Further, it appears that M/s S S Trade Nexus deliberately filed false and incorrect documents before the Customs authorities, suppressing the actual nature of the goods in order to import restricted goods; hence, they are also liable to penalty under Section 114AA of the Customs Act, 1962.

12. Now therefore, in the light of the aforesaid facts, **M/s. S S Trade Nexus (IEC No. AFNFS8754B)** having its registered office/principal place located at **6/1, Lodha House, Pawan Chowk, Chakradharpur, West Singhbhum, Jharkhand- 833102** is hereby called upon to Show cause to the Additional Commissioner of Customs, Customs House, Port User Building, Mundra Port, Mundra as to why:

i. The classification of 93,845 Kgs of goods pertaining to five containers, covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI, under Bill of Entry No. 4887353 dated 03.10.2025, filed at Mundra Port, declared as 'Lubricating Oil', under CTH 27101979, should not be rejected and the same should not be re-classified as 'Light Diesel Oil (LDO) as per IS 15770:2021' under CTH 27101943;

ii. The declared value of the 93,845 Kgs of goods pertaining to five containers, covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-DRI & 244-DRI, declared as 'Lubricating Oil', as Rs. 37,90,438/- (Rupees Thirty-Seven Lakhs Ninety Thousand Four Hundred and Thirty-Eight Only) should not be rejected in terms of Rule 12 of the CVR, 2007 and the same should not be re-determined as Rs. 62,52,244/- (Rupees Sixty-Two Lakhs Fifty-Two Thousand Two Hundred Forty-Four only) as discussed in foregoing paras;

iii. The goods pertaining to five containers, covered under CRCL Test Report having reference Lab Nos. 200-DRI, 238-DRI, 239-DRI, 241-

DRI & 244-DRI, declared as 'Lubricating Oil', under the Bill of Entry No. 4887353 dated 03.10.2025, filed at Mundra Port having re-determined value of Rs. 62,52,244/- (Rupees Sixty-Two Lakhs Fifty-Two Thousand Two Hundred Forty-Four only) as discussed in Table-IV, should not be held liable for confiscation under Section 111(d) and 111(m) of the Customs Act, 1962.

iv. The 55,915 Kgs of goods pertaining to three containers, covered under CRCL test report having reference Lab Nos. 240-DRI, 242-DRI and 243-DRI, declared as 'Lubricating Oil', under the Bill of Entry No. 4887353 dated 03.10.2025, filed at Mundra Port having assessable value of Rs. 22,58,430/- (Rupees Twenty-two Lakhs Fifty Eight Thousand Four Hundred Thirty Only) as discussed in Table-IV, should not be held liable for confiscation under Section 119 of the Customs Act, 1962.

v. Penalty should not be imposed upon the importer under Sections 112(a), 112(b), 114AA of the Customs Act, 1962, separately.

vi. Penalty should not be imposed upon the importer under Section 117 of the Customs Act, 1962, for the goods referred to at para (iv) above.

13. This Show Cause Notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticees or any other person / party connected with this case, under the Customs Act, 1962 or any other law for the time being in force. The aforesaid Noticees are directed to submit their reply in writing within 30 days of issuance of this notice. In their written reply, they should specifically mention whether they would like to be heard in person or through their authorized representative, by the adjudicating authority. They should also produce at the time of showing cause, all the evidences upon which they intend to rely in support of their defense. If no cause is shown against the action proposed in this Show Cause Notice within 30 days from the receipt of this Show Cause Notice (or extended period, if allowed) or if they or their representatives do not appear before the adjudicating authority as and when the case is posted for hearing, the case is liable to be decided ex-parte on the basis of facts and evidences available on record.

14. This Show Cause Notice is being issued on the basis of the evidences available on record. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to goods under investigation and any other import/smuggling by the said noticees, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

15. The copies of relied upon documents, as mentioned in this Show Cause Notice, are listed in Annexure-R and are enclosed with this Show Cause Notice and also are an integral part of this Show Cause Notice.

Digitally signed by
Amit Kumar Mishra
Date: 05-08-2026
12:46:34

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

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

List of Noticees

1. M/s. S S Trade Nexus (IEC No. AFNFS8754B) located at 6/1, Lodha House, Pawan Chowk, Chakradharpur, West Singhbhum, Jharkhand- 833102 (Email-sstradenex@gmail).

Copy to:

1. The Joint Director, Directorate of Revenue Intelligence, Regional Unit, Gandhidham (Kutch).
2. The Deputy Commissioner, EDI, Custom House, Mundra.
3. Guard File.

Annexure-R

List of Relied upon Documents

Investigation in respect of consignment imported by M/s. S S Trade Nexus (IEC No. AFNFS8754B),

RUD No.	Details of the RUD	No. of Pages
RUD NO. 1	Bill of Entry No. 4887353 dated 03.10.2025	1-6
RUD NO. 2	Panchnama dated 09.10.2025 for Examination and drawl of Samples.	1-9
RUD NO. 3	CRCL Visakhapatnam Test reports in respect of Bill of Entry No. **4887353 dated 03.10.2025**	1-8
RUD NO. 4	Seizure memo dated 22.01.2026	1-1
RUD NO. 5	Statement of Shri Shraiyas Lodha, Authorised Representative of M/s S S Trade Nexus (IEC No. AFNFS8754B), were recorded on 13.04.2026	1-4
RUD NO. 6	Statement of Shri Shraiyas Lodha, Authorised Representative of M/s S S Trade Nexus (IEC No. AFNFS8754B), were recorded on 25.05.2026	1-2
RUD NO. 7	Extension under Section 110(2) of the Customs Act, 1962	1-1
RUD NO. 8	Invoice generated by Nayara Energy Limited	1-1

Statement of Shri Shraiyas Lodha S/o Shyam Sunder Lodha , Aged 46 years, Authorized Person of M/s S S Trade Nexus ,Loha House, Main Road, Chakradharpur,West Singhbhu , Jharkhand-833102 residing at the Lodha House main Road, recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, Regional Unit, Gandhidham on 13.04.2026.

I, Shri Shraiyas Lodha hereby present me before you with reference to the summons dated 04.04.2026 bearing CBIC DIN No. 202604DDZ1000000E764 for recording my statement in the office of the DRI, Regional Unit, Gandhidham on 13.04.2026 under authorization issued by the company.

Before recording this statement, I have been explained about provisions of Section 108, of the Custom Act, 1962. I have been given to understand that I have to state true, correct complete facts only in my statement. If at any stage, this statement of mine is found false or misleading, I shall be liable for penal action under Bhartiya Nyay Sanhita, 2023 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person or firm or company etc. in the any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I have been given to understand that my statement is being recorded in connection with enquiry initiated against M/s S S Trade Nexus.

I can read, write and understand English and Hindi languages. This statement of mine is being recorded on computer, in English, for sake of convenience and as per my saying.

On being asked I state that my mobile No. is 7654102025, my personal email id is shraiyaslodha@gmail.com and my company email id is sstradenex@gmail.com . My Aadhar Card No. is 5575 3561 0355. I am producing copy of authorization letter of the importer along with my Adhar Card as my identity proof.

My further statement is being recorded in question answer form as under;

Q.1. Please provide a brief introduction of your company, including the year on which you obtained the IEC and commenced import activities?
Ans. I state that M/s S S Trade Nexus is a partnership firm which registered in 2025, wherein Shri S S Lodha and Sh S B Lodha are the two partners in the firm. The firm is engaged in import of Lubricating Oil. I state that IEC was taken in the year 2025 and started import in 2025.

Q.2. Please explain your role in the firm and provide supporting documents?
Ans. I want to state that I am the authorized person in the company. Me and my cousin-Sh Ishaan lodha look after the complete operations of the firm . I take care of the purchase and Ishaan look after the Sales part.

Q.3. Who places orders with overseas suppliers, and what is the mode of communication for placing such orders?
Ans. I state that I deal with the foreign suppliers and the mode of communication is phone calls. This is further to state that I personally negotiate the deal and place the order with overseas suppliers. All the documents of supply viz. Invoices, Packing list, Certificate of origin and Certificate of Analysis are received on phone.

Q4. Please show some messages/emails wherein you have placed the order for your consignment imported vide Bill of Entry No- 4887353 dtd 03.10.2025?
Ans: I want to state that I don't receive the communication regarding purchases on e.mail/w.app as all the order was done on phone calls.

Q.5. Who is responsible for negotiating terms with the overseas suppliers?

SLodha
13/04/26.

Ans: I state that the negotiation with the overseas Supplier is done by me only and generally negotiation is done through telephonic call only.

Q.6. Who is responsible for managing remittances? And how the terms of payment is decided?

Ans: I am the only person negotiating with the overseas suppliers and responsible for the payments to them. This is further to state that 100 % payments was made in advance for the consignment imported vide Bill of Entry No- 4887353 dtd 03.10.2025. Further, I will provide the proof of payment with the overseas suppliers within 3-4 days.

Q-7. Who decides the classification of goods being imported by M/s SS Trade Nexus at the time of filing the Bill of Entry, and on what basis is this determination made?

Ans I state that goods are classified as per the Customs Tarrif under the guidance of CHA. The goods-Lubricating Oil is classified under CTH 27101979.

Q.8. Kindly provide the brief details of uses of Lubricating Oil as imported by your company.

Ans: I state that the Lubricating Oil is used as Lubricants in the Industries. The companies involved in the manufacturing of the Engine Oil, Motor Oil,Gear Oil etc used Lubricating Oil as the raw material for the lubricating Industries.

Q-09. Who handles dealings with domestic buyers, and how do you advertise your products?

Ans: I have already stated that Sh Ishaan and sometimes me are responsible for all the activities of the company including sales and purchases. Further I want to state that the purchase order was done on telephonically and supply them under the payment terms on loading.

Q-10. Do you have contracts with your domestic buyers? Please provide copies of the same.?

Ans: We don't have written contract with the buyers and the same is totally verbal communication through telephone on advance payment basis.

Q-11. Please furnish the list of your major domestic buyers and provide details of any work contracts or supply agreements executed with them for the said goods?

Ans: I state that at present we supplier only M/s Moxi International,Meerut and M/s Sukhmani Oil & Lubes,Delhi. Further, I will provide the complete details of both buyers in 3-4 working days as at present I do not remember the complete details. As I state earlier, we don't do written agreement or contract with our Buyers.

Q-12. Who arranges logistics for transportation?

Ans: I have just to load the goods. Thereafter all the responsibilities lies upon the buyers. We are nowhere concerned with the supplies upto the place of buyers. The transportation expenses are managed by buyers itself.

Q-13. What types of goods have you imported till date?

Ans: I state that our firm has imported only Lubricating Oil till date.

Q-14. You are being shown the Test Report issued by Custom House Laboratory, Visakhapatnam bearing CL No. 200-DRI (T.M. No. 272/2025) pertaining to the

Slodha
13/04/26

goods imported vide Bill of Entry No. 4887353 dated 03.10.2025. The relevant findings of the said report dated 07.01.2026 are reproduced below:

> *"The sample is in the form of dark brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70% by weight. Flash Point (COC): 95°C; Density at 20°C: 0.9254 g/cm³; Kinematic Viscosity at 40°C: 12.74 cSt.; Kinematic Viscosity at 100°C: 2.97 cSt.; Viscosity Index: 76.25; Distillation Recovery below 400°C: 63%.*
>
> ***The sample does not meet the requirements of lubricating oil**, as declared by the importer. The sample meets the requirements of Light Diesel Oil (IS:15770)."*

As per the above findings, the sample declared as Lubricating Oil (CTH 27101979) has been found to conform to Light Diesel Oil (IS:15770), which is a restricted commodity canalized through State Trading Enterprises. Are you aware that the parameters of the imported goods fall within the range of Light Diesel Oil and not Lubricating Oil?

Ans: I state that I have seen the said Test report and as a token of having seen the same, I put my dated signature on the same. I state that i do not agree with the findings of the said test report as the goods we imported are Lubricating Oil only. I further state that Flash Point of the product should be more than 120 and Viscosity at 40 degree should also be higher. Therefore I request for retesting of the goods.

Q-15 You are being shown the Test Report issued by Custom House Laboratory, Visakhapatnam bearing CL No. 238-DRI (T.M. No. 279/2025) pertaining to the goods imported vide Bill of Entry No. 4887353 dated 03.10.2025. The relevant findings of the said report dated 07.01.2026 are reproduced below:

"The sample is in the form of light brown coloured free flowing viscous oily liquid. Flash Point (PMCC): 70.0°C; Density at 20°C: 0.8440 g/cm³; Kinematic Viscosity at 40°C: 9.65 cSt.; Kinematic Viscosity at 100°C: 2.75 cSt.; Viscosity Index: 132.39; Distillation Recovery below 400°C: 71%.

The sample does not meet the requirements of lubricating oil, as declared by the importer. The sample meets the requirements of Light Diesel Oil (IS:15770)."

As per the above findings, this sample also fully conforms to Light Diesel Oil (IS:15770) and not to Lubricating Oil as declared. It appears that the restricted goods are imported in the said consignment. Please offer your comments.

Ans: I state that I have seen the said Test report and as a token of having seen the same, I put my dated signature on the same. As I stated above, Flash Point of the product should be more than 120 and Viscosity at 40 degree should also be higher. Therefore I request for retesting of the goods.

Q-16 You are being shown the Test Report issued by Custom House Laboratory, Visakhapatnam bearing CL No. 239-DRI (T.M. No. 278/2025) pertaining to the goods imported vide Bill of Entry No. 4887353 dated 03.10.2025. The relevant findings of the said report dated 07.01.2026 are reproduced below:

"Flash Point (COC): 158°C; Density at 20°C: 0.9409 g/cm³; Kinematic Viscosity at 40°C: 20.18 cSt.; Kinematic Viscosity at 100°C: 3.79 cSt.; Viscosity Index: 54.83; Distillation Recovery below 400°C: 70%.

The sample does not meet the requirements of lubricating oil, as declared by the importer. The sample is most akin to Light Diesel Oil (IS:15770).

As per the above findings, this sample is found to be 'most akin' to Light Diesel Oil (IS:15770). The 'most akin' principle under the General Rules of Interpretation

Slodla
13/04/2026

(GRI) has been affirmed by the Hon'ble Supreme Court in the case of M/s Gastrade International vs. Commissioner of Customs, Kandla, for determining the correct classification of goods. In view of the laboratory finding, it appears that Light Diesel which is a restricted item has been imported in the said consignment. Please explain the same?

Ans: I state that I have seen the said Test report and as a token of having seen the same, I put my dated signature on the same. I state that the said report stated the the goods is conforming to LDO except kinematic viscosity at 40 degree Celsius. Therefore the said report is itself contradictory as it is not fully conforming to LDO. I further like to mention that the Kinematic viscosity is a key parameter of LDO which should be less than 15. However, in the said report, the Kinematic viscosity at 40 degree is 20.18 cSt which is very high as per the standard of LDO and therefore, I am not agree with the findings of the test report that the sample is most akin to LDO.

Q 17. The CRCL test reports for the consignment imported vide BE No. 4887353 dated 03.10.2025 were forwarded to your registered email on 23.01.2026. However, no request for re-testing has been received from your end till date. In the circumstances, any request for re-testing at this stage appears to be an afterthought?

Ans: I state that parallel our second consignment was also put on hold by your Office. Subequently, the said case was transferred to the SIIB Mundra. The report in that matter was postivie i.e as declared. I was busy in obtaining clearance for the said consignment. I request for condone of delay and request for re-testing of that five containers wherein the report findings has suggested goods as LDO.

Q-18. Have you applied for Warehousing under Section 49 of the Customs Act?

Ans: In this regard, I state that we have not applied for Section 49 of the Customs Act because my CHA did not guide me.

Q-19. Do you want to state anything else in this matter?

Ans I state that myy company has never engaged in the import of restricted goods. I state that our imported goods are Lubricating Oil only and atleast the three Containers wherein report is positive may be released by the time.

I state that I have working knowledge of computer and the statement of mine has been typed in the computer as per my say and request. I have gone through my statement and confirm that it is true and correct and is as per my say. I state I have given this statement in my conscious state of mind. During the recording of my statement, I was not subjected to any coercion or threat of any kind or whatsoever, nor my religious feelings were hurt and in the token of the correctness and truthfulness of my statement, I put my dated signature on each pages of the statement. This statement contains page No. 1 to 4.

SLodha
13/04/2026
SHRAIYAS LODHA.
Authorised Person.
For S.S. TRADE NEXUS.

Before me,
[signature]
13/04/2026

Nipun Kumar
Senior Intelligence Officer
Directorate of Revenue Intelligence
Gandhidham Regional Unit

TAX INVOICE

TRIPLICATE FOR SUPPLIER

NAYARA ENERGY LIMITED

GST Inv:242500058149

Registered office: Khambhalia Post,PO Box No: 24,Dist.:Devbhumi Dwarka-361 305,Gujarat
Phone: + 91 2833 661444, Web : www.nayaraenergy.com, Email: marketing@nayaraenergy.com
(Section 31 of CGST Act, 2017 read With Rule 46 of CGST Rules, 2017)
IRN Number : 080e7735ecd756024820438de7c60af60440bce2f7c0f8e7dbfb5d335438bf92

Name & Address of Factory **NAYARA ENERGY LIMITED** KhambhaliaPost, P.O. Box 24,Dist.Devbhumi Dwarka-361305,Gujarat,INDIA C.EX.Regn.No./ECC No:AAACE0890PXM005,PAN:AAACE0890P,GSTIN:24AAACE0890P1ZF	Range: Khambhalia-I, Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001 Division: Jamnagar-II,Jamnagar-Rajkot Highway,Besides Jamnagar Chamber of Commerce & Industry,Jamnagar-361001, Commissionerate: RAJKOT
Description of goods : **LIGHT DIESEL OIL** HSN CODE : 2710 19 43	Date of Invoice : 04.10.2025 Date & Time of removal of goods : 04.10.2025 DCPI No : 605761660
Name & Address of Consignee: 17725GC725 **Kalubai Enterprises Pvt. Ltd** S No. 282/ 1 B, Mahalaxmi Tower,Balikasharam Road, Sudke Mala,Ahmednagar,Ahmednagar,Maharashtra,India,414003 ECC.No: PAN No : AABCG1995L	Name&Address of Buyer/Bill to Party: 17725GC725 **Kalubai Enterprises Pvt. Ltd** S No. 282/ 1 B, Mahalaxmi Tower,Balikasharam Road, Sudke Mala,Ahmednagar,Ahmednagar,Maharashtra,India,414003 ECC.No: PAN No : AABCG1995L GSTIN : 27AABCG1995L1Z6
Mode of Transport : Road - EXMI Transporter's Name : **EXMI**	LR / RR / BL NO & Date : 803/041025 Motor Vehicle Registration No : **GJ39TB4700**

S.No	Delivery No	Description of Goods	Batch No	Packages	Total Qty KL	Rate Rs./KL	Total Value(INR)
1	194216349	LIGHT DIESEL OIL	OWN_BN7	BULK	**29.000**	61160.00	1,773,640.00
		Discount (Qty)				5500.00-/1KL	159,500.00-
		NET VALUE					1,614,140.00
		Integrated GST				18.000%	290,545.00
		Total Value of Goods:					**1,904,685.00**

Gantry-Bay No : GANTRY-5 BAY-10
Place/State of Supply: Ahmednagar / Maharashtra

Seal No : **119891-97X7,N176348X2**
Tank No : 77T-500B
Shipment Number : 19427264
Density@15c : 864.70 Loading Temperature : 31.50 KL15/28.609 KL/29.000
Total Value of the goods in words : RUPEES NINETEEN LAKH FOUR THOUSAND SIX HUNDRED EIGHTY FIVE ONLY

Cert. Issuing Auth & No:
3762234/JAM/2025/01
Issue Date: 25.09.2025

CN	PL	DL
1	225.90	190.50
2	225.90	190.70
3	225.10	155.90
4	225.30	189.40
5	225.00	171.10

VAT TIN: 24100800560 w.e.f. 27.09.2005 CST TIN: 24600800560 w.e.f. 30.09.2005 CIN: U11100GJ1989PLC032116

Declaration: Certified that the particulars given above are true and correct and the amount indicated represents the price actually charged and that there is no flow of additional consideration directly or indirectly from the buyer. We hereby Certify That Our Registration Certificate Under GST Act/The Sales Tax/VAT/Central Sales Tax Act are in force on the date of which the sale of goods specified in this invoice is made by us and that the transaction of sale covered by this invoice has been affected by us in the regular course of our business.

Received the above goods in good condition and order along with Transporter invoice copy. Driver Name: MAHAVIRSINH JADEJA License no.:GJ1020140000651 Receiver's Signature	Checked By:	**For Nayara Energy Limited** Digitally signed by: DS NAYARA ENERGY LIMITED 4 Date: 2025-10-04 20:15:07 IST **Authorised Signatory**

Created By:Saish Mane (ID20055191)

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
गांधीधाम क्षेत्रिय इकाई प्लाट न. ५ और ६ ,वार्डन. ५ A, विनायक हॉस्पिटल के पास, आदिपुर-३७०२०५, कच्छ,
Gandhidham Regional Unit, Plot No. 5 & 6, Ward-5A, Near Vinayak Hospital,
Adipur-370205, Kutch
फोन:02836-234948, 225298 & 227891 फेक्स :02836-239081 ईमेल: driganru@nic.in

F. No.: DRI/AZU/GRU/Int-26/2025/Pt I Date:06.04.2026

DIN-202604DDZ10000777C59

To,

M/s. S S Trade Nexus (IEC: AFNFS8754B),
6/1, Lodha House,
Pawan Chowk
Chakradharpur- 833102

Gentlemen,

Sub- Extension under Section 110(2) of the Customs Act, 1962 for issuance of Show Cause Notice in a case of illegal import of 'restricted good' by M/s S S Trade Nexus (IEC: AFNFS8754B)-M/reg

Please refer to the ongoing investigation being carried out by this office in respect of Bill of Entry No. 4887353 dated 03.10.2025.

As the investigation has revealed, M/s S S Trade Nexus (IEC: AFNFS8754B) attempted to import restricted goods by mis-declaring them as "LUBRICATING OIL" The goods have been found to be mis-declared in respect of their description and nature.

It is hereby informed that considering the facts and circumstances of the case and in exercise of powers conferred under provision to under section 110(2) of the Customs Act, the competent authority has granted extension for 04 months, for further investigation and issuance of Show Cause Notice thereof.

Directorate of Revenue Intelligence ★ Regional Unit - Gandhidham

Yours sincerely,

06/04/26

(Dr. Asrar Ahmad Kichloo)
Deputy Director
DRI Gandhidham

Copy to :

I- The Additional Director General, Directorate of Revenue Intelligence, Ahmedabad Zonal Unit, Ahmedabad for kind information please.

राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
गांधीधाम क्षेत्रिय इकाई ,प्लाट न. ५ और ६ , वार्ड न. ५ A, विनायक हॉस्पिटल के पास, आदिपुर-३७०२०५, कच्छ,
Gandhidham Regional Unit, Plot No. 5&6, Ward-5A, Near Vinayak Hospital, Adipur-370205, (Kutch)
फोन :02836-234948, 225298 & 227891 फेक्स :02836-239081 ईमेल : driganru@nic.in

F. No. DRI/AZU/GRU/Int.-26/2025/S S Trade **Dated: 22.01.2026**

DIN- 202601DDZ10000999FAB

SEIZURE MEMO
(Issued under Section 110 of the Customs Act, 1962)

Intelligence gathered by the Directorate of Revenue Intelligence suggested that import consignment imported vide Bill of Entry No. 4887353 dated 03.10.2025, filed by the Custom Broker M/s Airtrax Freight Logistics on behalf of the importer M/s. S S Trade Nexus (AFNFS8754B), 6/1, Lodha House Pawan Chowk Chakradharpur West Singhbhum, Jharkhand– 833102 and examined under Panchnama dated 09.10.2025 at M/s Mundhra CFS Pvt. Ltd, (Mundhra CFS), Bharat CFS Zone-1, AP & SEZ Ltd., Mundra, Kutch–370421 have been mis-declared with respect of their description and nature.

2. As per the investigation conducted by DRI and on the basis of the Test Report received from the Custom House Laboratory, it appears that the goods declared as "LUBRICATING OIL" are, in fact, Light Diesel Oil (LDO) which are restricted for import under the foreign Trade Policy. It, therefore, appears that the importer has attempted to import restricted goods by mis-declaring them as "LUBRICATING OIL".

3. In view of the above facts and circumstances, and having reasonable belief that the said imported goods vide Bill of Entry No. 4887353 dated 03.10.2025 are liable for confiscation under the provisions of the Customs Act, 1962, the goods examined under Panchnama dated 09.10.2025 at M/s Mundhra CFS are hereby placed under seizure under Section 110(1) of the Customs Act, 1962.

4. The Custom Broker M/s Airtrax Freight Logistics and the importer M/ S S Trade Nexus (AFNFS8754B) are hereby directed not to remove, part with, or otherwise deal with the seized goods covered under Bill of Entry No. 4887353 dated 03.10.2025, examined under Panchnama dated 09.10.2025, without prior written permission of the competent authority. They are further directed to keep the seized goods in safe custody and to produce the same as and when required by the DRI.

Directorate of Revenue Intelligence * Regional Unit · Gandhidham *

22/01/2026
(Parveen)
Intelligence Officer,
DRI Regional Unit, Gandhidham

To:
1. M/s. S S Trade Nexus (AFNFS8754B), 6/1, Lodha House Pawan Chowk Chakradharpur West Singhbhum, Jharkhand– 833102
2. The Custom Broker M/s Airtrax Freight Logistics
3. M/s Mundhra CFS Pvt. Ltd, Mundra

Copy To:-
The Commissioner of Customs, Customs House, Mundra.

भारत सरकार
वित्त मन्त्रालय, राजस्व विभाग
सीमा शुल्क प्रयोगशाला
5वींमंजिल, सीमा शुल्ककार्यालय
पोर्टएरिया,विशाखापत्तनम– 530 001

Government of India
Ministry of Finance
Department of Revenue
CUSTOM HOUSE LABORATORY
5th FLOOR
CUSTOM HOUSE, PORT AREA
VISAKHAPATNAM – 530 001.
Tel/Fax: 0891-2562900
e-mail -:chemical_examiner@yahoo.com

TEST REPORT **Date:** 07.01.2026

CL. No.200-DRI **Dt.**22.10.2025
F. No. DRI/GRU/Int-26/2025 **Dt.**16.10.2025
T. M. No. 272/2025
B.E. No. 4887353 **Dt.**03.10.2025

Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of dark brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point (COC), deg. C = 95 ^{0}C
2. Density at 20^0 C = 0.9254 g/cm^3
3. Kinematic viscosity at 40^0 C = 12.74 cSt.
4. Kinematic viscosity at 100^0 C = 2.97 cSt.
5. Viscosity Index = 76.25
6. Ash = Nil
7. Water content = Less than 0.25 % by weight
8. Carbon Residue content = Less than 1.5 % by weight
9. Acid number = Less than 0.5 % by weight
10. Pour Point = below 12 ^{0}C
11. Sediment content = Less than 0.10 % by weight
12. Sulphur content = Less than 1.50 % by weight
13. Distillation recovery below 400 ^{0}C = 63 %

Point wise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is conforming Light Diesel Oil (IS:15770).
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample does not meet the requirements of lubricating oil, as declared by the importer.
4) The sample meets the requirements of Light Diesel Oil (IS:15770)
5) It is non hazardous.

Sealed remnant sample returned here with.

07/01/26

प्रदीप मारू / PRADEEP MAROO
रसायन परीक्षक ग्रेड-I
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

Slodha
13/01/26

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical examiner@yahoo.com**

TEST REPORT **Date:** 07.01.2026

CL. No.238-DRI **Dt.** 22.10.2025
F. No. DRI/GRU/Int-26/2025 **Dt.** 16.10.2025
T. M. No. 279/2025
B.E. No. 4887353 **Dt.**03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of light brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point (PMCC), deg. C = 70.0°C
2. Density at 20^0 C = 0.8440 g/cm^3
3. Kinematic viscosity at 40^0 C = 9.65 cSt.
4. Kinematic viscosity at 100^0 C = 2.75 cSt.
5. Viscosity Index = 132.39
6. Ash = Nil
7. Water content = Less than 0.25 % by weight
8. Carbon Residue content = Less than 1.5 % by weight
9. Acid number = Less than 0.5 % by weight
10. Pour Point = below 12 ^{0}C
11. Sediment content = Less than 0.10 % by weight
12. Sulphur content = Less than 1.50 % by weight
13. Distillation recovery below 400 ^{0}C = 71 %

Point wise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is conforming Light Diesel Oil (IS:15770).
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample does not meet the requirements of lubricating oil, as declared by the importer.
4) The sample meets the requirements of Light Diesel Oil (IS:15770)
5) It is non hazardous.

Sealed remnant sample returned here with.

07/01/26
प्रदीप मारु / PRADEEP MAROO
रसायन परीक्षक ग्रेड-1
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory
सीमा शुल्क भवन, विशाखापटनम-530 035
Custom House-Visakhapatnam-530 035

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

13/04/26.

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT **Date:** 07.01.2026

CL. No.239-DRI **Dt.** 22.10.2025
F. No. DRI/GRU/Int-26/2025 **Dt.** 16.10.2025
T. M. No. 278/2025
B.E. No. 4887353 **Dt.**03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of dark brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point (COC), deg. C = 158 ^{0}C
2. Density at 20 ^{0}C = 0.9409 g/cm^3
3. Kinematic viscosity at 40^0 C = 20.18 cSt.
4. Kinematic viscosity at 100^0 C = 3.79 cSt.
5. Viscosity Index = 54.83
6. Ash = Nil
7. Water content = Less than 0.25 % by weight
8. Carbon Residue content = Less than 1.5 % by weight
9. Acid number = Less than 0.5 % by weight
10. Pour Point = below 12 ^{0}C
11. Sediment content = Less than 0.10 % by weight
12. Sulphur content = Less than 1.50 % by weight
13. Distillation recovery below 400 ^{0}C = 70 %

Point wise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is conforming Light Diesel Oil (IS:15770), except kinematic Viscosity at 40^0 C.
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample does not meet the requirements of lubricating oil, as declared by the importer.
4) The sample most akin Light Diesel Oil (IS:15770)
5) It is non hazardous.

Sealed remnant sample returned here with.

03/01/26
प्रदीप मार्को / PRADEEP MARCO
रसायन परीक्षक ग्रेड-1
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory
सीमा शुल्क भवन, विशाखापटनम-530 035
Custom House-Visakhapatnam-530 035

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

Slodha
13/04/26

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम– 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT **Date:** 07.01.2026

Lab No: 241-DRI **Date:** 22.10.2025
F.No. DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 276/2025
B.E. No: 4887353 **Date:** 03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of dark brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point (COC), deg. C = 132.0 ^{0}C
2. Density at 20^0 C = 0.9420 g/cm^3
3. Kinematic viscosity at 40^0 C = 20.30 cSt.
4. Kinematic viscosity at 100^0 C = 3.80 cSt.
5. Viscosity Index = 54.07
6. Ash= Nil
7. Water content = Less than 0.25 % by weight
8. Carbon Residue content = Less than 1.5 % by weight
9. Acid number = Less than 0.5 % by weight
10. Pour Point = below 12 ^{0}C
11. Sediment content = Less than 0.10 % by weight
12. Sulphur content = Less than 1.50 % by weight
13. Distillation recovery below 400 ^{0}C = 67 %

Point wise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is conforming Light Diesel Oil (IS:15770), except kinematic Viscosity at 40^0 C.
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample does not meet the requirements of lubricating oil, as declared by the importer.
4) The sample most akin Light Diesel Oil (IS:15770)
5) It is non hazardous.

Sealed remnant sample returned here with.

07/1/26

प्रदीप मारू / PRADEEP MAROO
रसायन परीक्षक ग्रेड-1
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory
सीमा शुल्क भवन, विशाखापटनम-530 035
Custom House-Visakhapatnam-530 035

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

13/04/2026

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम– 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT **Date:** 07.01.2026

Lab No: 244-DRI **Date:** 22.10.2025
F.No. DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 273/2025
B.E. No: 4887353 **Date:** 03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of dark brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point (COC), deg. C = 100.0 ^{0}C
2. Density at 20^0 C = 0.9381 g/cm^3
3. Kinematic viscosity at 40^0 C = 17.22 cSt.
4. Kinematic viscosity at 100^0 C = 3.46 cSt.
5. Viscosity Index = 58.0
6. Ash= Nil
7. Water content = Less than 0.25 % by weight
8. Carbon Residue content = Less than 1.5 % by weight
9. Acid number = Less than 0.5 % by weight
10. Pour Point = below 12 ^{0}C
11. Sediment content = Less than 0.10 % by weight
12. Sulphur content = Less than 1.50 % by weight
13. Distillation recovery below 400 ^{0}C = 65 %

Point wise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is conforming Light Diesel Oil (IS:15770), except kinematic Viscosity at 40^0 C.
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample does not meet the requirements of lubricating oil, as declared by the importer.
4) The sample most akin Light Diesel Oil (IS:15770)
5) It is non hazardous.

Sealed remnant sample returned here with.

07/1/26
प्रदीप मारु / PRADEEP MAROO
रसायन परीक्षक ग्रेड-1
Chemical Examiner Grade-1
सीमा शुल्क प्रयोगशाला
Custom House Laboratory
सीमा शुल्क भवन, विशाखापटनम-530 035
Custom House-Visakhapatnam-530 035

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

Slodha
13/04/2026

भारत सरकार
वित्त मन्त्रालय, राजस्व विभाग
सीमा शुल्क प्रयोगशाला
5वींमंजिल, सीमा शुल्ककार्यालय
पोर्टएरिया,विशाखापत्तनम- 530 001

Government of India
Ministry of Finance
Department of Revenue
CUSTOM HOUSE LABORATORY
5th FLOOR
CUSTOM HOUSE, PORT AREA
VISAKHAPATNAM – 530 001.
Tel/Fax: 0891-2562900
e-mail -:chemical_examiner@yahoo.com

TEST REPORT **Date: 20.11.2025**

Lab No: 240-DRI **Date:** 22.10.2025
F.No. DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 277/2025
B.E. No: 4887353 **Date:** 03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory

Report: The sample is in the form of light brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point(COC), deg. C = Above 93^0C (Actual 128 ^{0}C)
2. Density at 15^0 C = 864.50 Kg/m^3
3. Kinematic viscosity at 40^0 C = 22.83 cSt.
4. Kinematic viscosity at 100^0 C = 4.66 cSt.
5. Viscosity Index = 123.19
6. Ash= Nil

The sample has got the characteristics of Lubricating Oil.

Pointwise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is other than Light diesel oil.
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample is most akin/ is lubricating oil, not confirming to any specifications of any Indian Standard.
4) Yes, sample confirms to the declared goods & there is no specifications/conformity to any Indian Standard is declared in the description.
5) It is non hazardous.

Sealed remnant sample returned here with.

20/11/25

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

13/11/2026.

भारत सरकार
वित्त मन्त्रालय, राजस्व विभाग
सीमा शुल्क प्रयोगशाला
5वींमंजिल, सीमा शुल्ककार्यालय
पोर्टएरिया,विशाखापत्तनम– 530 001

Government of India
Ministry of Finance
Department of Revenue
CUSTOM HOUSE LABORATORY
5th FLOOR
CUSTOM HOUSE, PORT AREA
VISAKHAPATNAM – 530 001.
Tel/Fax: 0891-2562900
e-mail -:chemical_examiner@yahoo.com

TEST REPORT **Date: 20.11.2025**

Lab No: 242-DRI **Date:** 22.10.2025
F.No. DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 275/2025
B.E. No: 4887353 **Date:** 03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of light brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point(COC), deg. C = Above 93^0C (Actual 164 ^{0}C)
2. Density at 15^0 C = 869.10 Kg/m^3
3. Kinematic viscosity at 40^0 C = 31.98 cSt.
4. Kinematic viscosity at 100^0 C = 5.71 cSt.
5. Viscosity Index = 120.15
6. Ash= Nil

The sample has got the characteristics of Lubricating Oil.
Pointwise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is other than Light diesel oil.
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample is most akin/ is lubricating oil, not confirming to any specifications of any Indian Standard.
4) Yes, sample confirms to the declared goods & there is no specifications/conformity to any Indian Standard is declared in the description.
5) It is non hazardous.

Sealed remnant sample returned here with.

20/11/25

End of the Report

MAROO
Chem
Cus
Custom

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

Shodha
13/04/2026

भारत सरकार वित्त मन्त्रालय, राजस्व विभाग सीमा शुल्क प्रयोगशाला 5वींमंजिल, सीमा शुल्ककार्यालय पोर्टएरिया,विशाखापत्तनम- 530 001		Government of India Ministry of Finance Department of Revenue **CUSTOM HOUSE LABORATORY** **5th FLOOR** **CUSTOM HOUSE, PORT AREA** **VISAKHAPATNAM – 530 001.** **Tel/Fax: 0891-2562900** **e-mail -:chemical_examiner@yahoo.com**

TEST REPORT **Date: 20.11.2025**

Lab No: 243-DRI **Date:** 22.10.2025
F.No. DRI/GRU/Int-26/2025 **Date:** 16.10.2025
Test Memo No: 274/2025
B.E. No: 4887353 **Date:** 03.10.2025
Sample Received from: Senior Intelligence officer, (DRI), Gandhidham Regional Unit.
Description of Sample: Lubricating Oil (CTH 27101979)
Date of Receipt: 22.10.2025
Sample Plan: Sample not Drawn by this laboratory
Report: The sample is in the form of light brown coloured free flowing viscous oily liquid. It is mainly composed of Mineral Hydrocarbon Oils having mineral oil content more than 70 % by weight. It is having following characteristics:

1. Flash Point(COC), deg. C = Above 93^0C (Actual 162 ^{0}C)
2. Density at 15^0 C = 868.80 Kg/m^3
3. Kinematic viscosity at 40^0 C = 31.50 cSt.
4. Kinematic viscosity at 100^0 C = 5.66 cSt.
5. Viscosity Index = 120.29
6. Ash= Nil

The sample has got the characteristics of Lubricating Oil.

Pointwise reply of queries is as under.

1) a) The sample is other than kerosene and kerosene intermediate
   b) The sample is other than Automotive diesel fuel (IS:1460)
   c) The sample is other than Light diesel oil.
   d) The sample is other than HFHSD (IS:16861)
2) On the basis of required parameters for analysis of Lubricating oil (as above) has been carried out. However other parameters are not relevant for the samples under reference.
3) The sample is most akin/ is lubricating oil, not confirming to any specifications of any Indian Standard.
4) Yes, sample confirms to the declared goods & there is no specifications/conformity to any Indian Standard is declared in the description.
5) It is non hazardous.

Sealed remnant sample returned here with.

20/11/25

End of the Report

Note 1: The results relate only to the items tested.
Note 2: Sample not Drawn by this laboratory.
Note 3: The report shall not be reproduced except in full without approval of this laboratory.
Note 4: Remnant sample should be collected within 30 days otherwise it will disposed off.

Shodha
13/04/26

Panchnama dated 09.10.2025 drawn at
Mundhra CFS Pvt. Ltd., Bharat CFS Zone-1, AP & SEZ Ltd., Mundra, Kutch-370421, Gujarat

Sr. No.	Names & Addresses of Panchas S/Shri.	Age Yrs.	Occupation
1	Shri Bijaya Kumar Mata Khairapalli, Nayagarh Odisha -752026 Aadhaar-5888 5760 5278	30	Service
2	Shri Ansari Mamad Hakim S/o Mamad Naim Ansari Khetarpark Nagar, Baroi Mundra Kachchh-370421 Aadhaar-9349 9846 4459	26	Service

We the above-named persons, on being called upon by a person who introduced himself as Shri Parveen, Intelligence Officer, DRI, Gandhidham Regional Unit, by showing his identity card, presented ourselves in the premises of M/s. Mundhra CFS Pvt. Ltd, (Mundhra CFS), Mundra, Kutch, on 09.10.2025 at around 16.00 Hrs. Shri Parveen introduced the persons present with him as Shri Saurabh Kumar, Havaldar from DRI, Gandhidham Regional Unit, Shri Ramashankar R. Prasad, Sr. Executive (Operation), Mundhra CFS, and Shri Mit Madhukant Shah, Authorize person of Custom Broker Airtax Freight Logistics, and informed us that on the basis of an intelligence of possible mis-declaration in consignment being imported in 10 containers covered under Bill of Entry No. 4861036 dated 02.10.2025,10 containers covered under Bill of Entry No. 4855799 dated 01.10.2025, 10 containers covered under Bill of Entry No. 4860955 dated 01.10.2025, 10 containers covered under Bill of Entry No. 4860930 dated 01.10.2025, 10 containers covered under Bill of Entry No. 4894781 dated 04.10.2025 and 08 containers covered under Bill of Entry No. 4887353 dated 03.10.2025 filed by Custom Broker M/s Airtax Freight Logistics. on behalf of importers, DRI has put all Bills of Entry on hold for examination. Shri Parveen informed us that the examination of the said 58 containers is to be carried out at Mundhra CFS, Mundra, Kutch. Shri Parveen requested us to remain present during the said examination proceedings independent witness/panchas, to which we readily agreed since it is a govt. work.

Thereafter, Shri Ramashankar R. Prasad led we all towards the container yard of the CFS premises, where the 58 containers filed by Custom Broker M/s Airtax Freight Logistics on behalf of importers were placed. Shri Mit Madhukant Shah provided import documents such as Bill of Entry, Bill of Lading, COO, Certificate of Analysis, Commercial Invoice and Packing List in

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respect of the subject consignment duly signed by him. As per the said documents, the details of the consignment are as under:

Bill of Entry No. and Date	Bill of Lading No.& date	Shipper	Name of the importer	Description of the goods declared	Container Number
4861063 dated 01.10.2025	RSTJEAMUN 25000151 dated 28.09.2025	M/s Prime Petroleum FZC Gate No 12 Hamryah Free Zone Phase 2 Sharjah UAE	M/s Hind Enterprise Plot No 78 Flat No. S3, Sector 1 Sharda Apartment Gandhidham	10 ISO Tanks Industrial Oil HS Code-27101990	ECNU2423229 RLTU2052310 RLTU2060147 RLTU2065112 RLTU2077216 RLTU2100698 RVHU2019146 TIFU1770930 TIFU2253085 TIFU2253721
4855799 dated 01.10.2025	RSTJEAMUN 25000148 dated 28.09.2025	M/s Prime Petroleum FZC Gate No 12 Hamryah Free Zone Phase 2 Sharjah UAE	M/s Himay Bizcon Agripetro LLP Plot No. 258, Sector 1A Gandhidham	10 ISO Tanks Industrial Oil HS Code-27101990	EURU1763959 EURU1764750 RILU1111048 RLTU2042800 RLTU2062535 RLTU2077860 RLTU2087976 RLTU2103510 RLTU3052980 TIFU1777004
4861036 dated 02.10.2025	RSTJEAMUN 25000147 dated 28.09.2025	M/s Dynamic Petrochem FZE Office NO-E2-117F-45 Hamryah Free Zone Sharjah UAE	M/s Advik Enterprise Office No. 318 3rd Floor Bhoomi M Plot No. 9 Sec No., 15 CBD Belapur	10 ISO Tanks Industrial Oil (For Industrial Use Only) HS Code-27101990	ATLU3514896 RILU1110360 RLTU2004014 RLTU2009870

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			Mumbai-400614		RLTU2055259 RLTU2079034 RLTU2081638 RLTU2109247 RLTU3053306 TIFU1778696
4860955 dated 01.10.2025	RSTJEAMUN 25000146 dated 28.09.2025	M/s JK Petrochem International FZE Office No. E2-110G-02 Hamryah Free Zone Sharjah UAE	M/s Kunal Chemicals Adarsh Colony Malslami Patna City Bihar-800008	10 ISO Tanks Industrial Oil (For Industrial Use Only) HS Code-27101990	PQIU2601008 RILU1111032 RLTU2038966 RLTU2078824 RLTU2081258 RLTU2087940 RLTU2101539 RLTU2106736 TIFU2252113 UNIU6253743
4894781 dated 04.10.2025	VCLGEAMU N38466 dated 01.10.2025	M/s Dynamic Petrochem FZE Office NO-E2-117F-45 Hamryah Free Zone Sharjah UAE	M/s S S Trade Nexus 6/1 Lodha House Pawan Chowk Chakradharpur West Singhbhum Jharkhand-833102	10 Container Flexi Tank Lubricating Oil HS Code-27101979	BLJU2252150 CLHU3883451 CNIU1202160 CRSU1571124 CRXU3216856 OSKU2200812 TCKU1411692 UACU3377926 UACU3399118 VSKU7864180

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4887353 dated 03.10.2025	KCAJEAMUN 227429 dated 30.09.2025	M/s Mercatus Trading LLC P.O. Box 515000 Sharjah Media City Almessamed Bataeh Sharjah UAE	M/s S S Trade Nexus 6/1 Lodha House Pawan Chowk Chakradharpur West Singhbhum Jharkhand-833102	08 Container ISO Tank Lubricating Oil HS Code-27101979	KCSU2024449
					KCSU2223646
					KCSU2224489
					KCSU2236807
					KCSU2455641
					KCSU2900808
					KCSU3043610
					KCSU3193470

Thereafter, Shri Ramashankar R. Prasad provided the weighment slip of the containers duly signed by him. The weight of the containers is mentioned as under:

Container Number	Net Weight declared in Bill of lading (Kg)	Cargo weight as per weighment done at CFS (Kg)
ECNU2423229	19895	19820
RLTU2052310	19765	19760
RLTU2060147	19800	19810
RLTU2065112	20335	20030
RLTU2077216	19940	19910
RLTU2100698	19800	19830
RVHU2019146	20335	20820
TIFU1770930	19940	19980
TIFU2253085	19895	20050
TIFU2253721	19765	19860
EURU1763959	20525	20650
EURU1764750	20525	20510
RILU1111048	19805	19840
RLTU2042800	20215	19880
RLTU2062535	19805	19940
RLTU2077860	19850	20030
RLTU2087976	19830	19960

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RLTU2103510	19850	20000
RLTU3052980	20215	20680
TIFU1777004	19830	19870
ATLU3514896	20660	28050
RILU1110360	20180	20090
RLTU2004014	20210	20140
RLTU2009870	20430	20190
RLTU2055259	20170	20100
RLTU2079034	20560	20210
RLTU2081638	20030	20150
RLTU2109247	20150	20090
RLTU3053306	20570	20980
TIFU1778696	20150	20120
PQIU2601008	20390	21010
RILU1111032	19900	20370
RLTU2038966	19820	20200
RLTU2078824	20120	20370
RLTU2081258	20820	20300
RLTU2087940	20620	20210
RLTU2101539	20620	20230
RLTU2106736	20720	20260
TIFU2252113	20560	20190
UNIU6253743	20290	20240
BLJU2252150	19160	19205
CLHU3883451	19171	19110
CNIU1202160	18890	18860

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09.10.2025

CRSU1571124	19145	19390
CRXU3216856	19160	19200
OSKU2200812	19170	19220
TCKU1411692	18890	18940
UACU3377926	18840	19040
UACU3399118	18840	18640
VSKU7864180	19145	18990
KCSU2024449	18750	18780
KCSU2223646	18750	18990
KCSU2224489	18625	18920
KCSU2236807	18625	18590
KCSU2455641	18840	18540
KCSU2900808	18665	18570
KCSU3043610	18840	19100
KCSU3193470	18665	18940

Thereafter, Shri Ramashankar R. Prasad led us all the aforesaid persons to the container yard where the said containers were placed. The DRI Officers and we all present then checked the containers for any cavity or tempering and found that there is no seal placed on the containers. On being asked by the Officers Shri Ramashankar R. Prasad informs that the seals of the containers were already been cut after taking seal cutting permission from Inspector/P.O. (DE), Custom House Mundra. He provides copy of BE having seal cutting permission duly signed by him to the officers. We the panchas put our dated signature on the same in token of seeing the document.

Thereafter, we all noticed that container no. ECNU2423229 is an ISO Tank, which has one main hole on the top, one valve at the bottom of the ISO Tank. The officers informed we all, that intelligence suggests that the goods in the subject consignment may have been mis-declared, hence, to ascertain the exact nature of the goods imported under the subject consignment, samples

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are to be drawn from each of the containers to get the same tested. Thereafter the officers directed to take sample by opening top hole. Accordingly, the top hole of the flexi tank was opened and a rubber pipe was inserted into the ISO tank and with the help of rubber pipe sample from 3 different depths, i.e. top, middle and bottom of the ISO tank was filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

At Around 20:00 hrs Shri Ramashankar R. Prasad in presence of all concerned informed the officers that his shift is over and now Shri Jitendra Omsingh Tanwar, Executive (Operations) will assist with the ongoing proceedings. Thereafter, at around 20:15 hrs one person came forward and introduced himself as Shri Jitendra Omsingh Tanwar, Executive (Operations) to the officers.

Similarly, samples from remaining 09 containers covered under Bill of Entry No. 4860930 dated 01.10.2025, 10 containers covered under Bill of Entry No. 4861036 dated 02.10.2025,10 containers covered under Bill of Entry No. 4855799 dated 01.10.2025, 10 containers covered under Bill of Entry No. 4860955 dated 01.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top hole of the ISO Tank. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottles. The said 78 sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

Thereafter, we all noticed that on opening the right-side gate of the container No. BLJU2252150, it was noticed that the container contains one flexi bag, which has one valve on the top, one at the bottom of the flexi bag. Thereafter the officers directed to take sample by opening top valve. Accordingly, the top

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valve of the flexi tank was opened and a rubber pipe was inserted into the flexi tank and with the help of rubber pipe sample from 3 different depths, i.e. top, middle and bottom of the flexi tank was filled in two aluminum bottles. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples was affixed on the said bottles. The sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

Similarly, samples from remaining 09 containers covered under Bill of Entry No. 4894781 dated 04.10.2025 and 08 containers covered under Bill of Entry No. 4887353 dated 03.10.2025 were also drawn in original and duplicate from each of the containers in similar manner from top valve of the flexi Tank. A Slip containing the details of the consignment i.e. Bill of Entry no. and container no. etc. and marked with A and B, for original and duplicate samples, were affixed on each of the said sample bottles. The said 34 sample bottles were then sealed in such a manner that the contents of the sample bottled cannot be taken out without breaking the seal.

We the panchas, Shri Jitendra Omsingh Tanwa and Shri Mit Madhukant Shah put our dated signature on the sample slip affixed on the sample bottles After completion of the sampling process, the officers directed Shri Jitendra Omsingh Tanwar and Shri Mit Madhukant Shah to not to remove, part with, or otherwise deal with the goods covered under the said consignment and ensure safe custody of the same, which Shri Jitendra Omsingh Tanwar and Mit Madhukant Shah undertook to follow in presence of we all.

The above panchnama commenced at around 16.00 hours on 09.10.2025 and concluded at 23.55 Hrs, on the same day. Nothing other than the samples drawn as per the panchnama proceedings, is resumed over by the Officers during the above proceedings. No damage to any goods is caused during the examination. We, the panchas and all the persons as mentioned above remained present throughout the above mentioned panchnama proceedings. The above-mentioned panchnama proceedings concluded in cordial manner.

P1- 09.10.25 P2- 09-10-25 09/10/2025 09.10.2025

The Panchnama has been typed in PC installed at the Customs office in M/s. Mundhra CFS Pvt. Ltd., Mundra, Kutch as per our say and version. Print outs of the said panchnama are taken and readout in vernacular language as well, and we found the same as per our say and version. In token of its correctness, we, the panchas, put our dated signatures on all the pages of this panchnama.

P1- 09.10.25

P2- 09-10-25

09/10/2025
(Shri Mit Madhukant Shah),
Authorize person ,
M/s Airtax Freight Logistics.
Custom Broker

09.10.2025
(Shri Jitendra Omsingh Tanwar)
Executive (Operation)
M/s. Mundhra CFS Pvt. Ltd.

Drawn by me

09/10/25
(Parveen)
Intelligence Officer,
DRI, Regional Unit, Gandhidham

INDIAN CUSTOMS

स्वच्छ भारत — एक कदम स्वच्छता की ओर

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMUN1	4887353	03/10/2025	H
IEC/Br	AFNFS8754B/0	FIRST COPY	
GSTIN/TYPE	20AFNFS8754B1ZY/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	8
PKG	8	G.WT (KGS)	150560

BE0041020251320

PART - I - BILL OF ENTRY SUMMARY

A. STATUS

1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASSESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROV/ FINAL
FIRST COPY	Sea	T	N	N	N	Y	Y	N	N	Y	F

13.COUNTRY OF ORIGIN: UNITED ARAB EMIRATES
14.COUNTRY OF CONSIGNMENT: UNITED ARAB EMIRATES
15.PORT OF LOADING: Jebel Ali
16.PORT OF SHIPMENT: Jebel Ali

B. DECLARANT

1.IMPORTER NAME & ADDRESS
S S Trade Nexus
6/1, Lodha House
Pawan Chowk
Chakradharpur
833102
AD CODE 6390086

2.CB NAME AIRTRAX FREIGHT LOGISTICS
3.AEO
4.UCR

अनुराग मीना/Anurag Meena
निरीक्षक/Inspector
डॉक परी./DE
सीमा शुल्क सदन, मुंद्रा

C. DUTY SUMMARY

1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL
302443.4	0	30244.3		0	0	1148680	0	6048868

9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT
					1481367				1481367

D. MANIFEST DETAILS

1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW
1157002	29/09/2025		0		KCAJEAMUN227429	30/09/2025			8	150560

E. BOND DETAILS

1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT

F. PAYMENT DETAILS

1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)

G. WH

1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE

H. PROCESSING DETAILS

1.EVENT	2.DATE	3.TIME	EXCHANGE RATE
Submission	03-OCT-25	20:16	1 INR=1INR
Assessment			1 USD=89.7INR
Examination			
OOC			

I. INVOICE DETAILS - SUMMARY#

1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR
1	202576	67392	USD

J. CONTAINER DETAILS *

1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER
1	F		AS PER BL	KCSU2024449
2	F		AS PER BL	KCSU2223646
3	F		AS PER BL	KCSU2224489
4	F		AS PER BL	KCSU2236807
5	F		AS PER BL	KCSU2455641
6	F		AS PER BL	KCSU2900808
7	F		AS PER BL	KCSU3043610
8	F		AS PER BL	KCSU3193470

OOC NO.
OOC DATE

P1 P2 09-10-25

Signature Not Verified
Digitally signed by DS CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS 10
Date: 2025.10.04 13:38:51 IST
Reason: CUSTOMS
Location: INDIA

ASSESSED COPY

07/10

GLOSSARY

A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - WareHouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J: * Refer Part IV for full list of Containers, AP - Authorised Person

B21 04.10.25

09/10/25

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type
	INMUN1	4887353	03/10/2025	H
	IEC/Br	AFNFS8754B/0	FIRST COPY	
	GSTIN/TYPE	20AFNFS8754B1ZY/G		
	CB CODE	BJOPM0241HCH002		
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT	TYPE	INV	ITEM	CONT
BILL OF ENTRY FOR HOME CONSUMPTION	Nos	1	1	8
	PKG	8	G.WT (KGS)	150560

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BE0041020251320

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A. INVOICE

1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE
1	202576 26-SEP-25			

B. TRANSACTING PARTIES

1.BUYER'S NAME & ADDRESS	2.SELLER'S NAME & ADDRESS
S S Trade Nexus 6/1, Lodha House Pawan Chowk Chakradharpur 833102	

3.SUPPLIER NAME & ADDRESS	4.THIRD PARTY NAME & ADDRESS
MERCATUS TRADING LLC P.O BOX 515000, SHARJAH MEDIA CITY, AL MESSAMED, BATAEH, SHARJAH UNITED ARAB EMIRATES	
5.AEO	6. AD CODE 6390036

C. VALUATION

1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD		
67392		3806				OTH	Rule 4 - Transaction Value		
14.Cur USD		INR				9.RELTD	10.SVB CH	11.SVB NO	12.DATE / 13LOA
15.Term CF									

D. COST & SERVICES

1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH			
7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC		13.MISC CHARGE	14.ASS. VALUE
								6048868.4

E. ITEM DETAILS

1.S NO.	2.CTH	3.DESCRIPTION	4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT
1	27101979	LUBRICATING OIL	.450000	149760.000000	KGS	67392.00

ASSESSED COPY

P. [signature] 09-10-25

[signature] 09.10.25

GLOSSARY

A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container,CoP - Cost of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code

Port Code	BE No	BE Date	BE Type
INMUN1	4887353	03/10/2025	H
IEC/Br	AFNFS8754B/0	FIRST COPY	
GSTIN/TYPE	20AFNFS8754B1ZY/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	8
PKG	8	G.WT (KGS)	150560

BE0041020251320

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एक कदम स्वच्छता की ओर

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

PART - III - DUTIES

A. ITEM DETAILS

1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION	6.FS	7.PQ	8.DC	9.WC	10.AQ
1	1	27101979	NOEXCISE	LUBRICATING OIL	N	N	N	N	N

11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE
.45	AE	149760	KGS	149760	KGS		S	N	N		GNX100

23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS	29.ASSESS VALUE	30. TOTAL DUTY
N	N	Y	N	N	Y	6048868.4	1481367.8

B. ITEM DUTY

DUTY	1. BCD	2.CVD_05	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE
Notn No.					009/2025	001/2017				
Notn SNo.					II29	56				
Rate	5		10		18	0		0		
Amount	302443.4		30244.3		1148680.1	0	0	0		
Duty Fg					0	0				

C. OTHER DUTIES

DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR
Notn No.					011/2021					
Notn SNo.					17					
Rate					0		0	0		
Amount					0		0	0		
Duty Fg					302443.42					0

C. OTHER DUTIES - A

DUTY	1.OTHCUS	2.OTHCVD	3.PETR CUS	4.INFRA CES	5. CUS CVD
Notn No.					
Notn SNo.					
Rate					
Amount					
Duty Fg					

ASSESSED

P1

Bijay 04.10.25

P2 AHAsar 09-10-25

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - WildLife Crime Control Bureau , AQ - Animal Quarantine and Certification Services, SCH - Scheme Code

INDIAN CUSTOMS	Port Code	BE No	BE Date	BE Type
PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT	INMUN1	4887353	03/10/2025	H
BILL OF ENTRY FOR HOME CONSUMPTION	IEC/Br	AFNFS8754B/0	FIRST COPY	
	GSTIN/TYPE	20AFNFS8754B1ZY/G		
	CB CODE	BJOPM0241HCH002		
	TYPE	INV	ITEM	CONT
	Nos	1	1	8
	PKG	8	G.WT (KGS)	150560

BE0041020251320

PART - IV - ADDITIONAL DETAILS

OTHER ADDITIONAL INFORMATION

A. SVB DETAILS

1.INVSNO	2.ITMSNO	3.REF NO	4. REF DT	5. PRT CD	6.LAB	7.P/F	8.LOAD DATE	9.P/F

B. PREVIOUS BEs

1.INVSNO	2.ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6.UNITPRICE	7.CURRENCY CODE

C. RE-IMPORT AFTER EXPORT

1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN

D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS

1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS

E. ACCESSORY STATUS

1.INVSNO	2.ITMSNO	3.ACESSORY ITEM DETAILS

F. LICENCE DETAILS

1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY

G. SCHEME NOTIFICATION AND DUTY FOREGONE DETAILS

1.INVSNO	2.ITMSNO	3.EXMP RE	4.SCHEME NOTN	5.SCH NSNO	6. BCD RATE	7. CVD RATE	8. BCD AMT FG	9. OTH AMT FG

H. CERTIFICATE DETAILS / I.HSS DETAILS

1.CERTIFICATE NUMBER	2.DATE	3.TYPE	1.PRC LEVEL	2.IEC	3.BRANCH SLNO

J. SINGLE WINDOW DECLARATION

1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC
1	1	CHR	SQC			149760	KGS

K. SINGLE WINDOW DECLARATION - CONSTITUENTS

1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING

L. SINGLE WINDOW DECLARATION - CONTROL

1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT

M. SUPPORTING DOCUMENTS

1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT
0	0	70500	BJOPM0241HCCB01	2025100300179816		UAE	30-SEP-25	
1	0	38000	BJOPM0241HCCB01	2025100300179818		UAE	26-SEP-25	
1	0	27100	BJOPM0241HCCB01	2025100300179820		UAE	26-SEP-25	
1	1	86100	BJOPM0241HCCB01	2025100300179819		UAE	26-SEP-25	

N. CONTAINER DETAILS

1.CONTAINER NUMBER	2.TRUCK NUMBER	3.SEAL NUMBER	4.FCL/LCL
KCSU2024449		AS PER BL	F
KCSU2223646		AS PER BL	F
KCSU2224489		AS PER BL	F
KCSU2236807		AS PER BL	F
KCSU2455641		AS PER BL	F
KCSU2900808		AS PER BL	F
KCSU3048610		AS PER BL	F
KCSU3193470		AS PER BL	F

O. INVOICE DETAILS

1. S NO	2. INVOICE NO	3. INVOICE AMOUNT	4. CUR
1	202576	67392	USD

P1 Bijay 09/10/25

P2 Akash 09-10-25

GLOSSARY

A : Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; I : PRC - Preceding; K : ING - Ingredient
L : RES CD - Control Result Code, RES TXT - Control Result Text

Port Code	BE No	BE Date	BE Type
INMUN1	4887353	03/10/2025	H
IEC/Br	AFNFS8754B/0	FIRST COPY	
GSTIN/TYPE	20AFNFS8754B1ZY/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	8
PKG	8	G.WT (KGS)	150560

BE0041020251320

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INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT
BILL OF ENTRY FOR HOME CONSUMPTION

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

--- By RMS

A1.EXAMINATION ORDER

B.EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No	Item No	Agency	Status

C.COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F.SUPERINTENDENT COMMENTS

OOC No OOC Date

COMPLIANCES

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P1
Bijay 04.10.25

P2 Aishwarya
09-10-25

Verify using ICETRAK Mobile App (Google Play Store) for authentication & latest version details from ICEGATE Enquiry

Port Code	BE No	BE Date	BE Type
INMUN1	4887353	03/10/2025	H
IEC/Br	AFNFS8754B/0	FIRST COPY	
GSTIN/TYPE	20AFNFS8754B1ZY/G		
CB CODE	BJOPM0241HCH002		
TYPE	INV	ITEM	CONT
Nos	1	1	8
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BE0041020251320

स्वच्छ भारत
एक कदम स्वच्छता की ओर

INDIAN CUSTOMS

PORT : MUNDRA SEZ PORT, MUNDRA, GUJARAT

BILL OF ENTRY FOR HOME CONSUMPTION

PART - VI - DECLARATION

A.DECLARATION STATEMENT

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith.

Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post ¿ import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)) of the Customs Valuation Rules, 2007] are specified above.

ASSESSED COPY

TIS 4 8596805

P1

P2 09-10-25

B. AUTHORIZED SIGNATORY

Bijay 09.10.25

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME :AIRTRAX FREIGHT LOGISTICS

Annexure-R

List of Relied upon Documents

Investigation in respect of consignment imported by M/s. S S Trade Nexus (IEC No. AFNFS8754B),

RUD No.	Details of the RUD	No. of Pages
RUD NO. 1	Bill of Entry No. 4887353 dated 03.10.2025	1-6
RUD NO. 2	Panchnama dated 09.10.2025 for Examination and drawl of Samples.	1-9
RUD NO. 3	CRCL Visakhapatnam Test reports in respect of Bill of Entry No. 4887353 dated 03.10.2025	1-8
RUD NO. 4	Seizure memo dated 22.01.2026	1-1
RUD NO. 5	Statement of Shri Shraiyas Lodha, Authorised Representative of M/s S S Trade Nexus (IEC No. AFNFS8754B), were recorded on 13.04.2026	1-4
RUD NO. 6	Statement of Shri Shraiyas Lodha, Authorised Representative of M/s S S Trade Nexus (IEC No. AFNFS8754B), were recorded on 25.05.2026	1-2
RUD NO. 7	Extension under Section 110(2) of the Customs Act, 1962	1-1
RUD NO. 8	Invoice generated by Nayara Energy Limited	1-1

Statement of Shri Shraiyas Lodha S/o Shyam Sunder Lodha, Aged 46 years, Authorised person of M/s S S Trade Nexus, Loha House, Main Road, Chakradharpur, West Singhbhu, Jharkhand-833102 residing at the Lodha House main Road, recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, Regional Unit, Gandhidham on 25.05.2026.

I SHRI SHRAIYAS LODHA hereby present me before you with reference to the summons dated 18.05.2026 bearing CBIC DIN No. 202605DDZ100000000E1 for recording my statement in the office of the DRI, Regional Unit, Gandhidham on 25.05.2026 under authorization dated 13.04.2026, issued by the firm.

Before recording this statement, I have been explained about provisions of Section 108, of the Custom Act, 1962. I have been given to understand that I have to state true, correct complete facts only in my statement. If at any stage, this statement of mine is found false or misleading, I shall be liable for penal action under Bhartiya Nyay Sanhita, 2023 or any other law for the time being in force. I have also been explained that my statement can be used as evidence against me or any other person or firm or company etc. in the any court of law or in any other judicial and quasi-judicial proceedings. Having understood my responsibilities, I give my voluntary statement as below. I have been given to understand that my statement is being recorded in connection with enquiry initiated against M/s S S Trade Nexus.

I can read, write and understand English and Hindi languages. This statement of mine is being recorded on computer, in English, for sake of convenience and as per my saying.

On being asked I state that my mobile No. is 7654102025, my personal email id is shraiyaslodha@gmail.com and my company email id is sstradenex@gmail.com My Aadhar Card No. is 557535610355. I am producing copy of authorization letter dated 13.04.2026 of the importer along with my Adhar Card as my identity proof.

My further statement is being recorded in question answer form as under;

Q-1 As there is no fixed specification or IS standard for Lubricating Oil, what specifications were ordered from the overseas supplier? Were these specifications based on pre-orders received from domestic buyers?
Ans, I state that while placing orders for Lubricating Oil, we rely on the Certificate of Analysis (COA) provided by our supplier. If the COA specifications match the requirements of our buyers, we proceed to place the order accordingly.

Q-2 You are being shown the Five Test Reports i.e. Lab No. 200-DRI (T.M. No. 272/2025), Lab No. 238-DRI (T.M. No. 279/2025), Lab No. 239-DRI (T.M. No. 278/2025), Lab No. 241-DRI (T.M. No. 276/2025) & Lab No. 244-DRI (T.M. No. 273/2025) issued by the CRCL Laboratory, Vishakhapatnam, pertaining to the goods imported vide Bill of Entry No.4887353, dated 03.10.2025. As per the findings of Reports, the goods conform to all the parameters of Light Diesel Oil/most akin Light Diesel Oil (IS:15770). Are you aware that the parameters of the imported goods fall within the range of Light Diesel Oil (IS:15770), which are restricted for import by only State Trading Enterprises (STEs)?

Ans: I state that I was not aware that the goods imported by us were Light Diesel Oil or any restricted commodity. We had placed an order for Lubricating Oil only, and the goods were procured strictly on the basis of the Certificate of Analysis provided by our overseas supplier. However, as per the test report of CRCL Visakhapatnam, it is clearly established that the goods were Light Diesel Oil which have been adulterated to deviate some parameters to fall outside IS standards. Further, I state that we did not order for any adulteration, and no such direction was ever given by us to the overseas supplier at any stage. The deviation in flash point, and Kinematic viscosity, as found in the test reports, is a matter that pertains entirely to the supplier's end. Our supplier has exported the wrong cargo i.e. Light Diesel Oil to us, which is a restricted commodity.

Q-3 Do you want to state anything else in this matter?

Ans, I state that my company has never engaged in the import of restricted goods. I state that I had ordered for the import of Lubricating Oil only and our supplier has exported the wrong cargo i.e. 5 containers containing Light Diesel Oil. However, I request that at least the remaining three Containers wherein report is positive may be released by the time.

I state that I have working knowledge of computer and the statement of mine has been typed in the computer as per my say and request. I have gone through my statement and confirm that it is true and correct and is as per my say. I state I have given this statement in my conscious state of mind. During the recording of my statement, I was not subjected to any coercion or threat of any kind or whatsoever, nor my religious feelings were hurt and in the token of the correctness and truthfulness of my statement, I put my dated signature on each pages of the statement. This statement contains page No. 1 to 2.

25/05/2026.

Before me

25.5.26

(Rahul Arora)

SIO, DRI, GRU