

 <p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,</b> <b>CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421</b> <b>PHONE:02838-271426/271423 FAX:02838-271425</b> <b>Email: adj-mundra@gov.in</b></p>	 <p>आज्ञादी का अमृत महोत्सव</p>
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DIN:- 20251271MO0000999B11

Date: 26.12.2025

Show Cause Notice No.: 43/2025-26/COMM/N.S./Adjn/MCH

### SHOW CAUSE NOTICE

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

Acting upon specific intelligence that some importers are importing the fabric from UAE by wrongly availing benefits of India-UAE CEPA Notification No. 22/2022-Customs dated 30.04.2022 under Product Specific Rule, the investigation against M/s Kkrrafton Developers Limited (herein after referred as M/s KDL), M/s. Gujarat Toolroom Limited (herein after referred as M/s GTL) and M/s Murae Organisers Limited (herein after referred as M/s MOL) was initiated. During preliminary scrutiny, significant discrepancies were noticed between the declarations made in the Bills of Entry and the information furnished in **Form-I** submitted for claiming preferential duty benefit under India-UAE CEPA Notification No. 22/2022-Customs dated 30.04.2022. While the importers had declared that the originating raw materials used for manufacture were **Nylon/Polyamide**, however, as per bill of entry declaration the imported goods were composed of **Polyester**. Further, although the Form-I claimed that **staple fibre yarn** was used in the manufacturing process, the final product found in the imported consignment consisted of **filament yarn**, contradicting the disclosure under CAROTAR Rule, 2020 read with India-UAE CEPA Notification No. 22/2022.

#### 1.2 Examination of relevant Compliance with PSR Origin Criteria is as under

Under the India-UAE Comprehensive Economic Partnership Agreement (CEPA), preferential tariff treatment under Notification No. 22/2022-Customs is admissible only when the imported goods qualify as 'originating goods' in accordance with the India-UAE CEPA Rules of Origin notified vide Notification No. 38/2020-Cus (N.T.), and the procedural requirements prescribed under CAROTAR, 2020 are strictly complied with.

To qualify as originating, the goods must either be Wholly Obtained (WO) in the exporting country, or must satisfy the applicable Product Specific Rule (PSR), which generally requires a change in tariff heading/sub-heading (CTH/CTSH) and fulfilment of the prescribed minimum value addition, not less than 40%, as specified in the CEPA notification. Mere routing, repacking, labelling, or other minimal operations do not confer origin.

As per CEPA rule vide Notification 39/2022-Cus (N.T.) dated 30.04.2022, The CTH level change is mandatory for item of Chapter 60, which means the four digit level heading (for example 6006) must be changed for example, for eligibility for preferential rate of duty for fabric imported under CTH 6006XXXX, the raw material must be of CTH having four digit level heading other than 6006 by way of processing as mandated in CAROTAR.

Similarly, the CTSI level change is required for Chapter 54, which means the six-digit level must be changed for example, for eligibility for preferential rate of duty for fabric imported under CTH 540742XX, the raw material must be of CTH having six digit level sub heading other than 540742XX, by way of processing as mandated in CAROTAR.

Further, the supplier/exporter is required to actually carry out the declared manufacturing process in the exporting country and correctly declare the origin criteria, raw materials and production process in the Certificate of Origin (Form-I). Correspondingly, the importer is obligated to ensure correctness of the origin claim, possess supporting origin-related information, and produce the same to Customs on demand, as mandated under CAROTAR, 2020. Failure of either the supplier or the importer to meet these substantive and procedural requirements renders the goods ineligible for preferential tariff treatment under India-UAE CEPA.”

2. As per intelligence, the goods/ fabric imported by M/s. Gujarat Toolroom Limited (IEC - AAACG5585F (**RUD-1**) having registered address at - 404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat, 380006, (hereinafter also referred as 'M/s GTL' or 'the Importer') under Bills of Entry (BoE) No. 7320344 dated 18.12.2024 (Container No. EISU9289975) by availing benefits of India-UAE CEPA Notification No. 22/2022-Customs dated 30.04.2022 are mis-declared and they are wrongly availing the benefit of subject notification. Accordingly, the subject container pertaining to above mentioned BoE was put on hold for examination through email dated 03.01.2025 (**RUD-2**).

3. Whereas, the search was conducted on 31.12.2024 under the provisions of the Customs Act, 1962 at the premise of M/s. GTL, at 404, 4<sup>th</sup> Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat, 380006, where one person namely Shri Rankul Parekh and Shri Renish Kumar Mungara (Accountants of the company), and two other persons, Shri Utsav Rana (Peon) and Miss Vaidehi Bang (Company Secretary), were present. During the search various import related documents viz, Bills of Entry, Commercial Invoices, Packing Lists and other documents related to financial year 2023 -24 and 2024-25 till date were found. However, they were unable to provide Form-1 related to any of the Import Shipment. Thus, various relevant documents were resumed during the search proceedings. Further, on reasonable belief, a server installed in the accounts room (Make: Lenovo ThinkSystem Tower Server, Model: ST50 V2, Identification Markings: "(1S) MTM-S/N: 7D8JCTO1WW-J900F8MV" and

“8SSM17A98560F1WH337002W LX-335” was also resumed for further investigation.

**3.1** Further, upon asking about the operations run by the firm, M/s. Gujarat Toolroom Limited, Shri Rankul Parekh informed that one, Shri Rakesh Dutta working as CFO of the firm knows about the operational side of the firm. During the search proceeding Mr. Rakesh Dutta was tried to connect telephonically however, he didn't answer and switched off the phone. Thereafter, on request of DRI officers Miss Vaidehi Bang using his company provided mobile number (7227013356) contacted its directors, whose mobile numbers were available with her namely Rakesh Dutta (Mobile Number: 8866012277) and Nirali (Mobile Number: 9409003097) but all of them either did not answer the phone or showed inability to come there. During search proceedings, on enquiry Shri Utsav Rana, Peon voluntarily informed that one, Shri Dinesh Sharma, (Mobile number: 9998176256) had given two mobiles on the previous day i.e. 30.12.24 to keep them in secret. DRI officers resumed subject two mobile phones (1. Samsung Mobile Number, 64 GB S/No RZ8T50ZHQB, IMEIS: 357040/73/994326/9, 359071/12/994326/0 and 2. MI brand mobile phone in switched off condition) for further investigation. The proceedings of the subject search were recorded under Panchnama dated 31.12.2024 (**RUD-3**).

**3.2** A summons dated 31.12.2024 (**RUD-4**) was issued on spot in the name of Mr. Rakesh Dutta for appearance on 06.01.2025 in DRI office, Jaipur. Further, Summons dated 08.01.2025 was again issued to Mr. Rakesh Rajkumar Dutta for appearance on 17.01.2025, however he neither appeared nor responded against both the summons.

**4.** During the investigation, searches under the provisions of the Customs Act, were carried out on the premise of another importing firm M/s. Kkrrafton Developers Limited, & its related premise at Ahmedabad, under the Panchnama dt. 31.12.2024 (**RUD-5**), and during the search it was revealed that the said firm was under control of Anil Kumar Runthala and Ashok Kumar Sewda; while the name of Rakesh Dutta was also surfaced as a key individual who was actively dealing/managing various work of that office; as all the subject three persons are also concerned in the instant importing firm M/s GTL, these findings indicate that the importer firm M/s GTL, M/s KDL & M/s MOL were being run through different persons, but overall managed by Anil Kumar Runthala and Ashok Kumar Sewda.

**4.1** Moreover, Sh. Kirtan Limbasiya and Shri Diwakar Sharma, employees at the related premises of M/s KDL, in his statement dt. 31.12.2024/01.01.2025 recorded under Section 108 of the Customs Act,1962 (**RUD-6**), inter-alia stated that he was fully agreed with the search proceedings of M/s Kkrrafton Developer Limited, Ahmedabad and M/s Godha Cabcon and insulation limited, Ahmedabad under panchnama dt.31.12.2024; further he added that he has never seen any goods being dealt physically; only papers are prepared in this office as told by Shri Rakesh Dutta; that the work related to M/s Gujarat Toolroom Ltd. and M/s Kkrrfton Developers Ltd. is also managed from that office on direction of Rakesh Datta.

**4.2** Sh. Diwakar Sharma, in his statement dt. 31.12.2024 recorded under Section 108 of the Customs Act,1962 (**RUD-7**), inter-alia stated that:

- i. M/s Godha Cabcon and Insulation Limited is managed by **Shri Rakesh Dutta and Shri Anil Runthala**. Further, **Ashok Sewda** are also related person as they have only brought him into this company.
- ii. He did not have any knowledge about other business sales/services except above. However, he is aware that the works related to M/s Gujrat Toolroom Ltd. and M/s Kkrrfton Developers Ltd. are also managed from that office on direction of Rakesh Dutta who directly instruct Mr. Kirtan Limbasiya to do accounting work of above firms and preparation of fake e-way bills.
- iii. He submitted that M/s Godha Cabcon and Insulation Limited pertains to Shri Anil Runthala.
- iv. That some blank letter head of M/s Murae Organisor Limited and one other document related to this firm were kept in said office by Rakesh Dutta and submitted the copy of both documents under his dated signature.

**4.3** Further, during the search at premise of M/s Bharat Global Developers Ltd. (Formerly known as M/s Kkrrafton Developers Ltd., G-block, Uniza Corporate Office, Premchand Nagar Road, Opposite Krishna Complex, Satellite, Ahmedabad, Gujarat-380009, **(RUD-8)**) it was noticed that documents related to M/s GTL were also being managed **from the subject premise and the concerned persons also admitted that the work of M/s GTL, M/s KDL and M/s MOL are centrally managed from the subject premise.**

**5.** Whereas, It was gathered that the documents related to import consignment of the importer (M/s GTL) as well as supplier's end were being prepared/managed by one employee namely Sh. Gaurav Chakrawarti of the importing firm. During the investigation of one similar case booked by this office pertaining to M/s Kkrrafton Developer Limited, **Statement dated 03.01.2025 of Shri Gaurav Chakrawarti**, (Con. 7984265777, 9919106969) S/o Sh. Virendra Prajapati was recorded under section 108 of the Customs Act, 1962, **(RUD-9)** wherein, he inter alia stated that : -

- He is an MBA qualified person and handling Import and Export related documentation, coordination between importer, Supplier and Clearing agent for M/s Kkrrafton Developer Limited, M/s Gujarat Toolroom Limited and M/s Murae Organisor Limited.
- He gets **directions from Shri Ashok Kumar Sewda**, Director M/s KDL and Shri Shrikant Sharma, contact person/Manager of M/s Suchi Textile, Sharjah, UAE and M/s Shukran Textiles, UAE.
- For any import of container he used to get documents from the supplier like Shuchi Textiles, Shukran Textiles, Majestic Ecopolyfab (FZC), on email ([account@kkrraftondevelopersltd.com](mailto:account@kkrraftondevelopersltd.com))/[whatsapp-7984265777](https://wa.me/7984265777)); that he usually got Commercial Invoice, Packing List, COO, Bill of Lading. In addition of this, the supplier also used to provide the Suppliers side Customs clearance documents, Form-I. Then, he coordinated with forwarder/CHA and provide the import documents to them, CHA then prepares the checklist on the basis of import documents, and sent the same for verification to the company email ([account@kkrraftondevelopersltd.com](mailto:account@kkrraftondevelopersltd.com)) or sometime on his whatsapp (7984265777), then on being verified by him

in supervision of Shri Ashok Sewda, the CHA used to file the BoE with customs. Duty payment was managed by Shri Ashok Sewda in coordination with CHA.

- He was asked to open the mail id's where he used to get the documents from the supplier's end, however he didn't open the same mentioning the reason of server issue.
- During the examination of his mobile phone under the statement, a proforma Invoice having Invoice No. 24-25/SEG/01 dated 17.06.2024 issued by M/s Shiva Exports (H.K.) Limited, Kowloon, Hong Kong, to M/s Gujarat Toolroom Limited, was recovered in the whatsapp chat of Shrikant Sharma Dubai (+971569489571, name saved as Shrikant Sharmaji Dubai-KDL).
- Further subsequent to the said chat communication of above documents, dated 30.10.20224 one voice note was found in the same chat held at 11:29 AM which is 17 seconds long and same is reproduced as below:  
 “अभी ‘यूजीटी’ चेंज करके और ये गली डिटेल डालनी है तो फिर भी क्रूच कन्प्यूजन है तो एक बार अशोक जी से बात कर लो... समझ लो... तो कोई अपन से मिस्टेक नहीं होगी”  
*(from the above voice note, it appears that documents of supplier's end were being modified/manipulated/edited by the Gaurav Chakrawarti).*
- Further, his mobile phone One plus Nord CE3 Lite 5G, Model – CPH2467 was resumed for further investigation.

6. Further, examination of the subject shipment was conducted under Panchanama dated 18.01.2025 (**RUD-10**) at M/s Transworld Terminals Pvt. Ltd, Unit 1 Bharat CFS Zone-1, Mundra in presence of Sh. Jignesh Sinh Jadeja, Authorised Representative of the CHA, Sh. Narendra Sinh Jadeja, H-Card Holder both from M/s World Cargo Logistics, CHA, Shri Jadeja Krushnrajsinh Harisinh, the Director of M/s MAA Marine Services Pvt. Ltd. and Shri Rakesh Rajkumar Dutta, CFO, M/s GTL, Ahmedabad. Before the initiation of the examination, Shri Rakesh Rajkumar Dutta, provided the documents i.e. copy of Bill of Entry No. 7320344 dated 18.12.2024 and other relevant documents to the DRI Officers. All the said papers were submitted under the dated signature of Sh. Rakesh Rajkumar Dutta, Sh. Jignesh Sinh Jadeja and Shri Jadeja Krushnrajsinh Harisinh in token of truthfulness of the same. As per Bill of Entry, the declared goods were Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed print (100% Polyester knitted fabric) **with CTH 60063400**.

6.2 During examination, it was found that the goods were fabric packed in PP bags in the form of packages (bundle/box) and each package had 3 number of fabric rolls. PP bags of each package were cut and opened to examine the goods. Upon examination, the fabric rolls were found to be of mix colours. Some of rolls were appeared to be dyed printed and most of rolls were appeared to be only dyed without any printing. Thus, upon inspection the goods found were not fully in conformity with the description declared in the Bills of Entry.

6.3 The photo of the labels found on the roll of **Dyed and printed type fabric** are reproduced as below: -

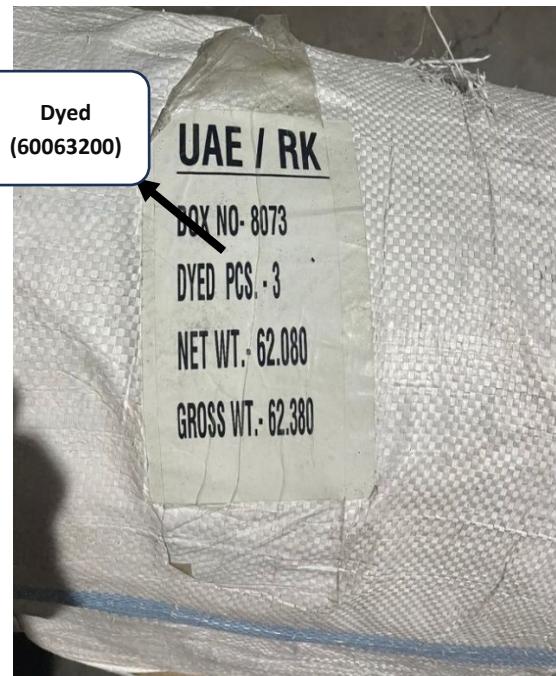


Image I



Image II

Thereafter, the goods were segregated as per the physical appearance of fabric rolls (Lot 1 to Lot 4) and accordingly inventory of goods was prepared by the officers as tabulated below:

Table I

Sr. No.	Description of Goods as declared	Total No. of Rolls per Lot	Package's Serial Number selected for sampling
<b>LOT 1</b>		229	7986
<b>LOT 2</b>	Other Knitted or Crocheted Fabrics, of Synthetic Fibers,	51	8204
<b>LOT 3</b>		9	8049
<b>LOT 4</b>	Dyed print (100% Polyester knitted fabric)	6	8124

6.4 The importer had declared only single item i.e. "other Knitted or Crocheted Fabrics, of Synthetic Fibres, Dyed print (100% Polyester knitted fabric)" with CTH 60063400, however as per examination there appear to be more than one type of fabric. In this regard, on being asked Shri Rakesh Rajkumar Dutta remain failed to give any reasonable answer and admitted that they only declared dyed printed fabric under CTH 60063400, however majority of the consignment contained dyed fabric without printing also under CTH 60063200.

6.5 Thus, during physical examination mis-declaration was noticed in the import goods with respect to quality and quantity. Representative samples were

drawn from each distinct type of items found during the physical examination. The representative samples drawn under the panchnama dated 18.01.2025 were forwarded to Central Revenue Control laboratory (CRCL), New Delhi vide letter dated 24.01.2025 (**RUD-11**) under the Test Memo No. 58/2025 to 61/2025.

7. The Test Report in respect of representative samples from imported goods pertaining to BE No. 7320344 dated 18.12.2024 were received from CRCL vide letter dated 13.02.2025 (**RUD-12**). The outcome of the respective test reports issued by CRCL, New Delhi confirmed the fact of the mis-declaration in the subject import shipment in terms of dyed/printed, GSM of fabric, quantity & value of goods and composition of originating material and mis-classification in the above-mentioned import shipment, pointing towards potential misdeclaration by supplier while claiming COO certification to the Government authorities of supplier country i.e UAE. The comparative outcome of the respective test reports is as under –

Table-II

CTH & Description as per BOE/FORM-I	GSM as per declaration in BoE	Details of originating material declared in Form-I (manufacturing process)	Item actually found as per Test Report along with GSM	CTH in view of the respective Test Report
<b>60063400</b> - Other Knitted or Crocheted Fabrics, of synthetic fibers, <b>dyed print</b> (100% polyester knitted fabric)	<b>181.81</b>	Containing 85 % or more by weight of <b>staple fiber</b> of <b>nylon or other polyamides</b> : single yarn (it is weft knitted fabric knitted with one row of niddle)	Cut piece of blue coloured knitted fabric, Wholly made of <b>polyester, filament yarn, dyed, (GSM – 157.62)</b>  Cut piece of printed knitted fabric, made of <b>polyester</b> = 95.25% and elastomeric yarn = 4.75%, <b>filament yarn, printed (GSM – 210.56)</b>  Cut piece of special type of black fabric made of two layers of knitted fabric having vertical mono-filament yarn linking both layers, wholly made of <b>polyester, multi and mono filament yarn, dyed, (GSM – 278.69)</b>  Cut piece of grey coloured knitted fabric, wholly made of <b>polyester, filament yarn, dyed (GSM – 340.16)</b>	<b>60063200</b> (77% of total cargo)  60063400 (18% of total cargo)  <b>60063200</b> (3% of total cargo)  <b>60063200</b> (2% of total cargo)

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7.2 In this regard, it is specifically noted that the importer had declared the goods under CTH 60063400; however, upon examination and laboratory testing, the goods were found to be appropriately classifiable under CTH 60063200 (approx. 82% of the goods imported) as well as CTH 60063400 (approx. 18 % of the goods imported), thereby clearly indicating incorrect tariff declaration in the Bill of Entry. Such mis-declaration has direct bearing on duty liability and on the legitimacy of any preferential origin claim made under the India-UAE CEPA.

7.3 Further, as per FORM I submitted by the importer for claiming preferential duty, the supplier had declared that the originating raw materials used for manufacture were **Nylon/Polyamide**, however laboratory test revealed that the imported goods were composed of **Polyester**. Moreover, although the Form-I claimed that **staple fibre yarn** was used in the manufacturing process, the final product found in the imported consignment consisted of **filament yarn**, contradicting the disclosure under CAROTAR, 2020.

8. In view of the fact that the importer has explicitly claimed fulfilment of the Product Specific Rules (PSR) under the India-UAE CEPA and has submitted Form-I accordingly, the discrepancies revealed in the CRCL Test Report—pertaining to Type/composition of fibre (Polyester instead of declared Nylon/Polyamide), nature of yarn (filament yarn instead of declared staple fibre) and mismatch in classification (CTH 60063200/60063400 instead of declared CTH 60063400)—establish that the product does not meet the mandatory origin criteria which criteria stipulated under the Agreement. These material deviations between declared originating materials/processes and the actual characteristics of the imported goods conclusively indicate non-compliance with the PSR requirements. Hence, it appears that the importer is not eligible for availing preferential duty benefit under the India-UAE CEPA for the subject import consignments.

9. Also, on account of mis declaration noticed during import consignment, M/s. Gujarat Toolroom Limited, Ahmedabad voluntarily deposited Rs. 20,00,000/- on 30.01.2025 under the challan no. 8307105768 dated 30.01.2025 towards liability in respect of BoE No. 7320344 dated 18.12.2024 (**RUD-13**).

10. Whereas, the importer (M/s GTL) has been availing the benefit of Notification No. 22/2022-Customs dated 30.04.2022, which allows for NIL Basic Customs Duty (BCD) on certain goods imported from the UAE under the said India-UAE Comprehensive Economic Partnership Agreement (CEPA). Provided that the exemption shall be available only if the importer proves that the goods in respect of which the benefit of this exemption is claimed are of the origin of the United Arab Emirates, in terms of rules as provided under Notification No.39/2022 dt.30.04.2022 (effective from 01.05.2022), read with Customs Administration of Rules of Origin under Trade Agreements) Rules, 2020 (hereinafter referred to as “CAROTAR Rules, 2020”). Therefore, for further investigation with respect to eligibility of Country-of-Origin benefit under India UAE CEPA Agreement as per notification number 22/2022 – Customs, the necessary verification of the import

documents was initiated. As per the provisions of the CAROTAR Rules, 2020, it is obligatory for the importer to be in possession of all origin-related information and supporting documents prescribed under Form-I, corresponding to each import bill of entry/ transaction claiming preferential duty benefit. The importer is required to maintain such information and must furnish the same to the proper officer within 10 working days from the date of communication, whenever such information is sought by the authority for verification of the declared Country of Origin.

**10.1.** Furthermore, the CAROTAR Rules, 2020 place a statutory responsibility upon the importer to exercise reasonable care to ensure the accuracy and authenticity of the origin documents and to substantiate the fulfilment of the Product Specific Rules (PSR) and other conditions stipulated under the respective Trade Agreement. Failure to provide the required information within the prescribed time, or inability to demonstrate compliance with the applicable origin criteria, renders the claim for preferential tariff treatment liable for rejection in accordance with Rule 7 and Rule 8 of CAROTAR, 2020.

**10.2** The relevant provision of the CAROTAR 2020 are reproduced under: -

**Rule 4. Origin related information to be possessed by importer. -**

*The importer claiming preferential rate of duty shall-*

*(a) possess information, as indicated in Form I, to demonstrate the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the Rules of Origin, are satisfied, and submit the same to the proper officer on request.*

*(b) keep all supporting documents related to Form I for at least five years from date of filing of bill of entry and submit the same to the proper officer on request.*

*(c) exercise reasonable care to ensure the accuracy and truthfulness of the aforesaid information and documents.*

**Rule 5. Requisition of information from the importer. -**

*(1) Where, during the course of customs clearance or thereafter, the proper officer has reason to believe that origin criteria prescribed in the respective Rules of Origin have not been met, he may seek information and supporting documents, as may be deemed necessary, from the importer in terms of rule 4 to ascertain correctness of the claim.*

*(2) Where the importer is asked to furnish information or documents, he shall provide the same to the proper officer within ten working days from the date of such information or documents being sought.*

*(3) Where, on the basis of information and documents received, the proper officer is satisfied that the origin criteria prescribed in the respective Rules of Origin have been met, he shall accept the claim and inform the importer in writing within fifteen working days from the date of receipt of said information and documents.*

**(4) Where the importer fails to provide requisite information and documents by the prescribed due date or where the information and**

*documents received from the importer are found to be insufficient to conclude that the origin criteria prescribed in the respective Rules of Origin have been met, the proper officer shall forward a verification proposal in terms of rule 6 to the nodal officer nominated for this purpose. (mention rule 6,7 and 8)*

Therefore, in view of above, as mandated under CAROTAR Rules 2020, the information was sought from the importer for verification of origin criteria vide letter dated 13.02.2025 (**RUD-7**), in respect of relevant import shipments, however, no response was received from the importer.

**11. Summons and communications were issued for further investigation in respect of verification mandated under CAROTAR Rule, 2020 & for confrontation of available facts & evidences:**

**11.1** Summons dated 19.02.2025 was issued to M/s GTL for appearance on 26.02.2025, however, they remained fail to honor the summon. Subsequently, a Summons dated **12.03.2025** was also issued to **Shri Rakesh Rajkumar Datta**, Chief Financial Officer of M/s GTL, directing him to appear on 18.03.2025 for recording of his statement under Section 108 of the Customs Act, 1962. However, Shri Datta also failed to honor the Summons.

**11.2** Whereas, the importer had failed to furnish the required information to this office in response to above discussed letter dated 13.02.2025. Therefore, this office sent a reminder letter dated 04.03.2025 (**RUD-15**) to the importer reiterating the requirement to submit the complete set of origin-related documents/information as indicated in respective Form-I of the import documents necessary for verification of the preferential tariff claim under the India-UAE CEPA Agreement. Despite such reminder, no satisfactory response was received from the importer within the prescribed time limit. Further, Summons dated 06.04.2025 was issued to Mr. Rakesh Rajkumar Datta, CFO and M/s GTL for appearance on 28.04.2025, however, he remained fail to honor the summon.

**11.3** As the importer was not cooperative and didn't join the investigation, therefore, in order to inquire about the live consignment and previously cleared import consignments of M/s GTL, this office issued the summons to Sh. Jigneshsinh Chandubha Jadeja, authorized signatory of M/s WCL, who, appeared before the competent authority on 29.04.2025, the **statement of Shri Jignesh Sinh Chandubha Jadeja** was recorded under section 108 of the Customs Act, (**RUD-16**) wherein he inter-alia stated that: -

- he was the authorized person of M/s World Cargo Logistics (hereinafter also referred as 'M/s WCL'); he handled the day to day customs clearance work on behalf of M/s World Cargo Logistics in respect of M/s GTL and Shri Narendra sinh Jadeja, H-Card holder of M/s World Cargo Logistics assisted him in the said

clearance work. He submitted the authority letter dated 28.04.2025 issued M/s World Cargo Logistics.

- while mentioning the import clearance process, he mentioned that they usually get Commercial Invoice, Packing List, COO, Bill of Lading, FORM-1 etc. from the importer through e-mail. Further, on the basis of the received documents his staff prepares the checklist under his supervision and forward the same checklist to M/s GTL through e-mail for verification; on being verified by the importer they file the bill of entry with customs and get the customs clearance as per procedure.
- further, on being shown he perused the Panchnama dated 18.01.2025 regarding the examination of above-mentioned import shipment and was fully agreed to the facts mentioned therein. He specifically admitted that during examination, mis-declaration was found in the import shipment; that the importer declared only single item i.e. "other knitted or Crocheted Fabrics" of synthetic fibers, Dyed print (100% polyester knitted fabric), however as per physical examination there appear to be more than one type of fabric; that the declared items was dyed printed fabric, however majority of the consignment contains dyed fabric without printing.
- on being asked he mentioned the name of Mr. Anil Kumar Runthala, who initially contacted him for clearance of import shipment of M/s GTL; thereafter Mr. Gaurav Kumar, executive used to coordinate with him and later on when the case was booked by the DRI Mr. Rakesh Kumar Dutta, CFO, M/s GTL started contacting on behalf of M/s GTL. He revealed that Mr. Anil Kumar Runthala was the main handler of the subject firm.
- on being shown he perused the BE no. 7320344 dated 18.12.2024 and its supporting documents, which were submitted under his dated signature during Panchnama dated 29.04.2025, and he mentioned that the imported product was "60063400-Other knitted or crocheted fabrics, of synthetic fibers, Dyed Print (100% Polyester knitted fabric)", whereas, the declared originating material, used in manufacturing of the subject imported item, as per Form I, was "Containing 85% or more by weight of staple or other polyamides: single yarn; CTH 60063400" and the production process shown is "knitting with one row of needle" and the origin criteria is "CTH+VA 40%".
- further, he was confronted with the test reports received from CRCL in respect of representative samples drawn under the Panchanama dated 18.01.2025, and on perusal of the same he agreed that goods were mis-declared in terms of description and classification, as the goods were declared to be dyed printed, whereas the report of 3 sample out of total 4, were found to be dyed only, therefore as per him the classification of subject goods under the said 3 samples should have been 60063200 instead of 60063400. Further, he also agreed that as per the test report, GSM of the fabric found to be 157.62, 210.62, 278.69 and 340.16, instead of declared GSM 181.81, and therefore, he observed that quantity of the subject goods was also mis-declared.
- further, on again going through the respective Form I declaration and test report, he mentioned that subject product is made of '**staple fiber**' yarn whereas the import product as per the test report is made of '**filament yarn**'

that indicated a material discrepancy between the supplier's declaration and the findings of the test report, therefore, in view of above, he was duly agreed that the respective COO was not proper because the originating material did not align with the import product and even the product was mis-classified.

- further, he was duly agreed that the importer was not eligible to avail the benefits of subject India-UAE CEPA Notification No. 22/2022-Customs dated 30.04.2022.
- further, he mentioned that the importer was also aware about that mis-declaration in their import shipment therefore, they have already starting depositing applicable duty surrendering the benefit of subject notification and paid Rs. 20,00,000/- in respect of BE No. 7320344 dated 18.12.2024; he also submitted the copy of respective challan under his dated signature.
- further, on being shown he perused the BE No. 6032632/09.10.2024, 6281187/23.10.2024, 6280697/23.10.2024, 6374957/28.10.2024, 6657885/13.11.2024 and 7091053/06.12.2024 along with respective import documents including Form I, respective test report, he agreed that as per the Form I declaration by the supplier the product is made of '**staple fibers of nylon or other polyamides**' whereas the import product as per the test report (Samples drawn during examination of the goods by customs officer is made of '**polyester filament yarn**'. This indicates a material discrepancy between the supplier's declaration and the findings of the test report, therefore he agreed that the respective COO certificates were not proper because the originating material was not aligning with the imported product and thus importer doesn't appear eligible for exemption benefits under subject India-UAE CEPA Notification No.22/2022-Customs dated 30 April 2022. The gist of discrepancies observed by him are tabulated below; -

**Table: V**

<b>Sr . N o.</b>	<b>BOE &amp; Date</b>	<b>Declared Item as per BOE</b>	<b>Declared originating material as per FORM-I</b>	<b>Producti on Process as per FORM-I</b>	<b>Originat ing criterio n as per FORM-I and COO</b>	<b>Items as per Test Reports</b>
1	603263 2 & 09.10.2 024	60063200 Other <b>knitted</b> or crocheted Fabrics-of Synthetic fibres:  DYED	55091100- Containing 85% or more by weight of <b>staple</b> <b>fibers</b> of <b>nylon</b> or <b>other</b> <b>polyamides</b> : Single yarn	Dying and finishing (dying of material using non hazardou s material)	CTH + VA 40% /PSR	A cut piece of yarn dyed knitted fabric, it is composed of spun yarn along with small amount of lycra. GSM (as such)=219.4 %

			Softening agents of a kind used on clothes & towels (such as lenor) 32041100- Disperse dyes & preparations based thereon.			composition polyester=96. 43% by wt lycra=balance
2	628118 7 & 23.10.2 024	60063400- Other knitted or crocheted Fabrics of synthetic fibers, dyed print 100% polyster knitted fabric	60063400- Containing 85% or more by weight of <b>staple fibers</b> of nylon or other polyamides: Single yarn	It is a weft knitted fabric, it is knitted with one row of needles.	CTH + VA 40% / PSR	A cut piece of printed woven fabric. It is wholly composed of polyester <b>filament yarns</b> (textured). GSM (as such) =74.66 width (selvedge to selvedge) =144 cm SRR
		54077400W oven fabrics, containing 85% or more by weight of synthetic filaments, printed	54077400- Containing 85% or more by weight of <b>staple fibers</b> of nylon or other polyamides: Single yarn	It is a weft knitted fabric, it is knitted with one row of needles.	CTH + VA 40% / PSR	
3	628069 7 & 23.10.2 024	60063400- Other knitted or crocheted Fabrics of synthetic fibers, dyed print 100% polyster knitted fabric	60063400- Containing 85% or more by weight of <b>staple fibers</b> of nylon or other polyamides: Single yarn	It is a weft knitted fabric, it is knitted with one row of needles.	CTH + VA 40% / PSR	A cut piece of dyed (blue coloured) knitted fabric. It is composed of polyester filament yarn and shiny <b>polyester filament</b>

							<b>yarn</b> along with small amount of lycra. GSM (as such)=209 width (selvedge to selvedge)=142 cm %composition total polyester = 95.73% by wt lycra = balance
4	637495 7 & 28.10.2 024	60063400Ot her knitted or crocheted Fabrics of synthetic fibers, dyed print 100% polyster knitted fabric	60063400- Containing 85% or more by weight of <b>staple fibers</b> of nylon or other polyamides: Single yarn	It is a weft knitted fabric, it is knitted with one row of needles.	CTH + VA 40% / PSR	Cut piece of dyed (Black and grey colour) warp knitted fabric: Composition : it is composed of <b>Polyester filaments</b> <b>yarns</b> and small amount of lycra. GSM (as such) = 344.72 Selvedge to Selvedge width (cms)= 138% Composition , % of Polyester = 91.92% by wt. % of lycra = Balance;	
		52085190- Woven fabrics of cotton, containing 85% or more by weight of cotton, printed, plain, weave, weighing	54077400- Containing 85% or more by weight of <b>staple fibers</b> of nylon or other polyamides: Single yarn	It is a weft knitted fabric, it is knitted with one row of needles.	CTH + VA 40% / PSR	A cut piece of dyed (light blue coloured) circular knitted fabric. It is composed of <b>Polyester</b>	
5	665788 5 & 13.11.2 024	60063400- Other knitted or crocheted Fabrics of printed synthetic	55091 IOO- Containing 85% or more by weight of <b>staple fibers</b> of	Circular knitting (Product is obtained by knitting	CTH + VA 40% / PSR		

		fibers	nylon or other polyamides: Single yarn	of polyster yarns of different quality to obtain the product)			<b>filament yarn and polyester spun yarn.</b> GSM (as such)= 202.6
6	709105 3 & 06.12.2 024	60063400- Other knitted or crocheted Fabrics of synthetic fibers, dyed print (100% polyster knitted fabric)	60063400- Containing 85% or more by weight of <b>staple fibers</b> of nylon or other polyamides: Single yarn	It is a weft knitted fabric, it is knitted with one row of needles.	CTH VA 40% PSR	+	A cut piece of dyed (yellow coloured) knitted fabric having self-designed on one side. It is composed of <b>polyester filament yarns.</b> GSM (as such)= 133.02  widht (selvedge to selvedeg) = 163cm

**11.4** As, the goods imported by M/s GTL at JNCH Customs port (INNSA1) from M/s Majestic Ecopolyfeb FZC, UAE were cleared by CHA M/s Shriwin Shipping & Logistics, therefore summons dated 04.12.2024 was issued to them and **Statement of Shri Vilas Laxman Raut**, the authorized representative of M/s Shriwin Shipping & Logistics was recorded under Section 108 of the Customs Act, 1962 on 10.12.2025 (**RUD-17**), wherein he inter-alia stated that: -

- he holds the BACCHA (Brihanmumbai Customs Broker Association) Pass No. 1858 and work as Executive assistant; that he assists in day to day customs clearance work of that CHA firm.
- he explained the import process carried out by them as usually they get Commercial Invoice, Packing List, COO, Bill of Lading etc. from the importer e-mail ID – [gstservicel11@gmail.com](mailto:gstservicel11@gmail.com) & [account@gujrattoolroom.com](mailto:account@gujrattoolroom.com) and one different mail id which is not remembered presently, at e-mail ID –and [vilasraut2013@gmail.com](mailto:vilasraut2013@gmail.com). Further, on the basis of the received documents staff of their office used to prepare the checklist and forward the same to M/s GTL through e-mail or WhatsApp for verification; on being verified by the importer they file the bill of entry with customs and get the customs clearance as per procedure.

- that the applicability of any Notification of exemption benefit on any import shipment used to be decided by the importer only; that their staff used to file the Bill of Entry on the basis of information provided by them. Copy of respective email are submitted under his dated signature.
- that they had cleared total 06 import consignment of M/s GTL, out of which sample was drawn in only one shipment and the same was found as declared. He submitted the documents of subject import.
- On being asked the reason behind non availability of the Form-I documents among the above submitted import documents, he mentioned that the importer has not provided the subject documents (Form I), stating that they were not having the same.
- Further, he was shown the relevant provision of the CEPA Notification No. 22/2022-Cus, CAROTAR, 2020, CEPA Rule vide notification No. 39/2022-Customs (N.T.) dated 30.04.2022 and after going through the same, he stated that subject document i.e. Form I (containing origin and production process related detail) was necessarily required to be submitted by the importer, however importer remain failed to submit the same despite repeated request by them and that's why they didn't accept the further clearance offer for their import shipment. Only 6 import shipments have been cleared by them.
- On being asked he stated that initially Mr. Anil Kumar Runthala (mobile number 9327061687) contacted them for the clearance of import shipment of M/s GTL. Subsequently, on his behest Mr. Gaurav Kumar, executive and Mr. Rakesh Dutta (Con. 8866012277), started coordinating them; that as per his knowledge the whole work of subject firm was under control of Mr. Anil Kumar Runthala.
- He submitted the authority letter dated 07.02.2024 issued by M/s Gujarat Toolroom Limited, wherein they have authorized them to handle clearance work as CHA.
- He was agreed that in absence of Form I documents, the importer is not eligible to avail the duty exemption on subject import consignment benefit availed by the importer under India-UAE CEPA Notification No. 22/2022-Customs dated 30 April 2022.
- Further, on being shown the **import documents, Form I and respective test report of one Bill of Entry No. 7320344 dated 18.12.2024, (in respect of import of similar item by same supplier, as of cleared by their CHA firm), which was examined by DRI and subsequently seized, he perused the same and stated that** as per the respective test report goods were mis-declared in terms of description and classification as the goods were declared to be dyed print, where the report of 3 samples out of 4 were found to be dyed only, therefore the classification of subject goods under said 3 samples should be **60063200** instead of **60063400**.

Further, he also observed that as per the Form I declaration by the supplier the product is made of '**staple fibers**' yarn whereas the import product as per the test report is made of '**filament yarn**'. This indicates a material discrepancy between the supplier's declaration and the findings of the test report; therefore, it appears that the respective COO certificate is not proper because the originating material does not align with the imported product.

➤ In view of above discussed discrepancies in live shipment examined by DRI, he agreed that importer was deliberately involved in mis-declaration and claiming CEPA benefits on the basis of fabricated/invalid document and importer is liable to pay the applicable duty, but the importer was not responding to them, however if the importer responded to them, they will pursue them for duty payment in view of above discussed facts and positions/evidences.

➤ Further, he was shown the Rule 10 (Obligation of Customs Broker) CBLR, 2018 and was asked to state whether they have fulfilled the same, he stated that their CHA firm has taken utmost care and due diligence in clearance of shipments pertaining to M/s GTL, he also referred the Authority Letter dated 07.02.2025 issued by the subject importer to the DC, Customs regarding authorization of their CHA firm for clearance of their import shipment, wherein the importer have clearly mentioned that “they are solely responsible for any irregularities or mis-declaration if found in their referred consignment/shipments or in any of the documents or cargo”. However, added that still if any lapse appears on the part of CHA, the same be considered an inadvertent mistake; that they never intentionally oversight any such lapse.

**11.5** From the statement of the representative of M/s World Cargo Logistics and M/s Shriwin Shipping & Logistics (CHA), it is clear that

- a) the importer had mis-declared the description, classification, GSM and nature of the fabric;
- b) the Form-I declarations furnished by the foreign supplier were not matching with the physical characteristics of the imported goods as confirmed through CRCL test reports;
- c) the originating material declared in the COOs pertained to staple-fiber-based fabrics, whereas the imported goods were found to be made of polyester filament yarn; as a result, the COO did not meet the prescribed origin criteria under India-UAE CEPA;
- d) Also, they have admitted that various shipment appears not eligible for CEPA benefits on account of non-declaration of Form I.
- e) Both the CHA confirmed that the entire import operations of M/s GTL were managed and controlled by **Shri Anil Kumar Runthala**, with coordination through **Rakesh Dutta and Gaurav Kumar**, corroborating centralized and intentional planning behind the mis-declaration and wrongful exemption claim.

**11.6** Further, summonses dated 23.05.2025 were issued for confronting the respective test reports, FORM I submission and origin criteria related information etc to Sh. Rakesh Rajkumar Dutta, CFO, Sh. Vinod Kumar Mishra, Director, Sh. Vaibhav Pankajbhai Kakkad, Director, Ms. Nirali Prabhatbhai Karella, Director, Sh. Sunil Surendra Pachlangia, Director, Sh. Narendra Sharma, Director, Sh. Avchalbhai Hemtabhai Chaudhary, Director. However, they remain fail to join the investigation as neither of them appeared nor any response from any of them was received.

**11.7** Further, summonses dated 17.06.2025 were again issued to Sh. Rakesh Rajkumar Dutta, CFO, Sh. Vinod Kumar Mishra, Director, Sh. Vaibhav Pankajbhai Kakkad, Director, Ms. Nirali Prabhatbhai Karetha, Director, Sh. Sunil Surendra Pachlangia, Director, Sh. Narendra Sharma, Director, Sh. Avchalbhai Hemtabhai Chaudhary, Director. However, neither any one of them was appeared nor any response received.

**11.8** Further, summonses dated 17.07.2025 were again issued to M/s Gujarat Toolroom Limited, Sh. Anil Kumar Babulal Runthala, Sh. Rakesh Rajkumar Dutta, CFO, Sh. Vinod Kumar Mishra, Director, Sh. Vaibhav Pankajbhai Kakkad, Director, Ms. Nirali Prabhatbhai Karetha, Director, Sh. Sunil Surendra Pachlangia, Director, Sh. Narendra Sharma, Director, Sh. Avchalbhai Hemtabhai Chaudhary, Director. However, apart from the reply furnished by Sh. Vinod Kumar Mishra, no response has been received from the remaining parties.

**11.9 Sh. Vinod Kumar Mishra** vide his letter dated 23.07.2025 in response of Summons dated 17.07.2025, informed that he was an Independent Director, in M/s GTL from 13.11.2023 to 21.10.2024, and he had no role in day to day operations or decision making of the company. However, as per the IEC details available on the DGFT website, Sh. Vinod Kumar Mishra is still the Director of M/s GTL, and moreover, various fact on record were to be confronted to him, therefore, a fresh summons dated 04.08.2025 was issued to Sh. Vinod Kumar Mishra for appearance on 13.08.2025, however he did not appear, therefore, summons dated 25.08.2025 was again issued to him for appearance on 03.09.2025, however he still remains failed to appear and sent an evasive reply; and subsequently sent a reply stating that he had already given his submission .

**11.10 Ms. Nirali Prabhatbhai Karetha:** In response to this office's summons dt.17.07.2025, Ms. Nirali Prabhatbhai Karetha, vide email dt. 22.07.2025, (RUD-22) submitted that she was a Director of M/s GTL, her role was that of a non-executive director. She was not involved in the day-to-day operations, management or financial affairs of the company. Therefore, she does not possess any information on documents related to the import of goods from the UAE or the specific transactions mentioned in enquiry concerning M/s GTL.

**12** Concurrently, the importer remained fail to provide the information/details/documents sought from them within stipulated time under CAROTAR Rules 2020, for verification of origin criteria requested by this office vide letter dated 13.02.2025 & subsequent reminder dt. 04.03.2025 in respect of relevant import shipments. However, they have not submitted mandatory origin related information of any of the consignment as required under Rule 4 of the CAROTAR, 2020 read with Notification No. 22/2022-Customs (India-UAE CEPA). **In the absence of submission of Form-I as per Rule 4 of CAROTAR, 2020, the claimed preferential duty benefit is liable to be denied ab initio, as the importer has not discharged the statutory onus of establishing the origin of the goods.** Further, as discussed in detail, summonses were also issued to the

Directors/key persons of the said company, for such inquiry/information, however, none of them appeared before the competent authority.

**13** The details of summonses issued by this office and outcome/status of the same is summarized in the following table. It can be seen from the table, that they had not cooperated in the investigation undertaken by DRI, Jaipur: -

**Table: VI**

<b>S. No .</b>	<b>Name of the person to whom summons issued</b>	<b>Summons dated</b>	<b>Appearance date as per summons</b>	<b>Appeared/ Appeared</b>	<b>Not</b>	<b>Enclosed to this notice as</b>
1	M/s GTL	19.02.2025	26.02.2025	Not Appeared		<b>RUD-18</b>
		17.07.2025	25.07.2025	Not Appeared		
		14.10.2025	29.10.2025	Not Appeared		
2	Rakesh Dutta, CFO, GTL	12.03.2025	18.03.2025	Not Appeared		<b>RUD-19</b>
		06.04.2025	28.04.2025	Not Appeared		
		23.05.2025	02.06.2025	Not Appeared		
		17.06.2025	23.06.2025	Not Appeared		
		17.07.2025	24.07.2025	Not Appeared		
3	Vinod Mishra, Director	23.05.2025	02.06.2025	Not Appeared		<b>RUD-20</b>
		17.06.2025	23.06.2025	Not Appeared		
		17.07.2025	24.07.2025	Reply received on 23.07.2025		
		25.08.2025	03.09.2025	Reply received mail on 03.09.2025		
4	Vaibhav Kakkad, Director	23.05.2025	02.06.2025	Not Appeared		<b>RUD-21</b>
		17.06.2025	24.06.2025	Not Appeared		
		17.07.2025	24.07.2025	Not Appeared		
5	Nirali Karetha, Director	23.05.2025	03.06.2025	Not Appeared		<b>RUD-22</b>
		17.06.2025	24.06.2025	Not Appeared		
		17.07.2025	24.07.2025	Reply received on 22.07.2025		
6	Sunil Pachlangia, Director	23.05.2025	03.06.2025	Not Appeared		<b>RUD-23</b>
		17.06.2025	25.06.2025	Not Appeared		

		17.07.20 25	24.07.202 5	Not Appeared	
7	Narendra Sharma, Director	23.05.20 25	03.06.202 5	Not Appeared	<b>RUD-24</b>
		17.06.20 25	25.06.202 5	Not Appeared	
		17.07.20 25	24.07.202 5	Not Appeared	
8	Avchalbhai Chaudhary, Director	23.05.20 25	04.06.202 5	Not Appeared	<b>RUD-25</b>
		17.06.20 25	25.06.202 5	Not Appeared	
		17.07.20 25	24.07.202 5	Not Appeared	
9	M/s World Cargo Logistics (CHA of GTL)	21.04.20 25	29.04.202 5	Appeared on 29.04.2025, statement recorded	<b>RUD-26</b>
10	Mr. Anilkumar Babulal Runthala	17.07.20 25	24.07.202 5	Not Appeared	<b>RUD-27</b>
		14.10.20 25	29.10.202 5	Not Appeared	
11	Mr. Ashok Sewda, Key person	07.11.20 25	14.11.202 5	Not Appeared	<b>RUD-28</b>

In addition to the above, summonses were also issued to Mr. Anilkumar Babulal Runthala and Mr. Ashok Kumar Sewada in respect of the investigation being conducted for M/s KDL & M/s MOL (**RUD-29**) also.

All the above-mentioned summonses and other communications were dispatched through speed post as well as to their respective mail ids. Some of the summonses delivered through speed post were returned undelivered with remark "Left/Address left without instruction/Not known etc". Whereas, all the communications were always delivered through mail. Moreover, this office had also attempted to serve the respective summons of the importing firm and their key persons through the authorized representative (Advocate) of M/s GTL. However, they have not joined the investigation till date which show their deliberate intention to avoid the investigation and shows that they have nothing to submit in their defense.

**14** Meanwhile, in view of above, upon a reasonable belief that the said goods having re-determined value **Rs. 1,98,24,714/-**, are mis declared in terms of quantity, description, and classification, are liable for confiscation under the provisions of section 111 of the Customs Act, 1962, the same were placed under seizure under the provisions of section 110(1) of the Customs Act, 1962 vide **Seizure Memorandum dated 04.04.2025** having DIN-202504DDZ40000611028 (**RUD-30**).

**15** Whereas, during the investigation of details/facts available on record so far, in respect of import done by the importer, various serious discrepancies were noticed, which are summarised below: -

- In some of the import shipments, the origin criteria as per COO is “**PE**”, while as per the Form I the origin criteria is “**PSR**” (Product Specific Rules) (CTH+VA 40%). This discrepancy raises initial suspicion regarding the accuracy of the origin credentials declared by the supplier.
- In most of the shipments, the final product was found to be “fabric made up of **filament yarn**” which cannot be manufactured from the raw material of **staple fiber yarn**, as declared in respective Form I.
- Similarly, in most of the shipments, the declared raw material used in manufacturing i.e **Nylon/ polyamide**, which cannot be used for manufacturing of fabric made of **polyester**, as found in test reports.
- In various such imports, gross mis-declaration was found in terms of nature and composition of the goods as per test report uploaded.
- Further, in some of the shipments of woven fabric, as per Form-I, the raw material is declared to be of CTH 54077400 and the imported product also declared to be of CTH 54077400, and claimed the origin criteria as PSR (CTH+VA 40%), however in order to qualify for the Product Specific Rule Country of Origin criteria as per the India-UAE CEPA Notification 22/2022-Cus. (T) & Notification No. 39/2022-Cus (NT) there has to be **CTSH** level change along with 40% value addition, however no CTH or CTS defense has occurred.
- Further, in some of the shipments of Knitted / pile fabric, as per Form-I, the raw material is declared to be of CTH 60063400 and the imported product also declared to be of CTH 60063400, and claimed the origin criteria as PSR (CTH+VA 40%), however in order to qualify for the Product Specific Rule Country of Origin criteria as per the India-UAE CEPA Notification 22/2022-Cus. (T) & Notification No. 39/2022-Cus (NT) there has to be **CTH** level change along with 40% value addition, however, no change in CTH level has occurred.
- Moreover, in some of the shipments, as per form I, the manufacturing process mentioned therein is “**knitting**”. Whereas, the manufacturing process of the imported product i.e. ‘woven fabric’ should have been ‘weaving’ as woven fabrics cannot be manufactured by the knitting process.

**16** Therefore, it is felt that the requisite PSR (Product Specific Rules) value addition criteria i.e. CTS defense/ CTH +VA 40% (Chapter 54 and Chapter 60, respectively) under the CEPA Notification No. 22/2022-Customs dated 30.04.2022 cannot be met by the suppliers in manufacturing of the impugned goods. Therefore, the claims of origin made by the importers engaged in import of the said commodity from UAE has raised the suspicion that the PSR criteria for the impugned imported goods has not been fulfilled in accordance with the Rules of Origin stipulated in the CEPA Notification No. 22/2022-Customs dated 30.04.2022, as delineated in Notification No. 39/2022-Customs (N.T.) New Delhi, dated the 30th April, 2022. In view of the above, a verification process in accordance with Rule 22 of the Customs Tariff (Determination of Origin of Goods under the Comprehensive Economic Partnership Agreement between India and the United Arab Emirates) Rules, 2022

read with 6(1)(b) of CAROTAR Rule, was initiated through the FTA Cell, International Customs Division vide this office letter dated 23.05.2025 (**RUD-31**) sent to, which was further referred to Indian Embassy, Abu Dhabi, UAE. As, the ongoing investigation includes a live shipment, hence, a reminder letter dated 22.07.2025 (**RUD-32**) was issued to International Customs Division, New Delhi, regarding in respect of verification request sent by this office vide latter dated 23.05.2025, with request to expedite the reply. The reply and documents received from UAE authority have been analyzed later in discussion part of the notice.

**17** As, the goods were put on hold on 03.01.2025, and examination of the goods was done on 18.01.2025 under the Panchnama, and the goods were seized on 04.04.2025. Whereas, as discussed earlier, despite repeated letters and subsequent reminders, the importer failed to furnish the requisite information relating to the origin criteria of the goods under the provisions of CAROTAR, 2020. The importer did not cooperate with the investigation, as they neither appeared for recording their statement nor responded to the summons issued for confronting the evidence on record and providing the required information. Further, reference had been made vide this office letter dated 23.05.2025 to concerned authority for verification of COO certificate under section 6(1)(b) and the stipulated time frame to respond to the verification request in terms of the Article 3.22(5)(C) of Chapter-3 of Rules of Origin under India-UAE CEPA is 90 days. Therefore, in view of the reasons mentioned above, as stipulated under the section 110(2) of the Customs Act, an extension of the period of issuance of the SCN under Section 124(a) for six months, was granted by the competent authority, which was communicated to the importer through this office letter and mail dated 13.06.2025 (**RUD-33**).

**18** In response to this officer letter dated 23.05.2025 and 22.07.2025 regarding COO verification inquiry, reply was received from the competent authority vide email dt. 25.08.2025 (04 COOs) & 09.10.2025 (01 COO) (**RUD-34**) wherein the submissions of the above supplier in respect to the questionnaires pertaining to the above COOs along with the letter dated 25.08.2025 and 09.10.2025 issued by FTA Cell, was forwarded to this office, which mentions that the subject verification report and response to questionnaire received from the UAE authority may kindly be examined and necessary action thereof may be taken as deemed fit. The analysis of details/information/documents received from the verification authority are analyzed in details and outcome of the same is discussed later in the notice.

**19** Meanwhile, the importer was again provided an opportunity vide this office letter dated 10.10.2025 (**RUD-35**) to submit the information in respect of origin criteria and production process of overseas supplier along with respective documents, however, they remained fail to respond till date.

**20** During the investigation against M/s Kkrrafton Developer Limited, which is also a related/linked importing firm of M/s GTL, the mobile phone (One Plus Nord CE3 Lite 5G Mobile phone, Model – CPH2467 having IMEI No. 86259062200816 & 86259062200808) was resumed from Mr. Gaurav Chakrawarti, under his statement dated 03.01.2025; the forensic examination and data extraction of said

phone was conducted under the Panchnama dated 15.01.2025, in presence of Shri Gaurav Chakrawari himself. The Panchnama dated 15.01.2025 and respective certificates/enclosures are placed on record as **RUD-36**.

**20.1** Further, the forensic examination of following devices (which were resumed under search of their premise under panchanama dated 31.12.2024), was conducted vide the Panchnama dated 10.02.2025 and respective certificates/enclosures are placed on record as **RUD-37**. (a letter dated 28.01.2025 was issued to M/s GTL to remain present during the subject forensic retrieval, however no one has appeared). The Details of electronic devices subjected to forensic examination are as under: -

- a) Lenovo Think System Tower Server, Model: ST50 V2,
- b) Samsung Mobile Number, 64 GB S/No RZ8T50ZHQB, IMEIS: 357040/73/994326/9, 359071/12/994326/0 and
- c) MI brand mobile phone);

Whereas, the incriminating evidences/documents/ information retrieved on examination of the forensic data have been discussed as below.

**The analysis of data retrieved during the above-mentioned forensic examination was done and following facts/documents/details relevant to the investigation were observed: -**

**20.2 Output of forensic data examination of One Plus Nord CE3 Lite 5G Mobile phone, pertaining to Shri Gaurav Chakrawarti:-**

**i.** During the forensic data analysis of subject mobile phone of Shri Gaurav Chakrawarti, one pdf file having title as “Adobe Scan 23 Mar 2024 (2).pdf” (**RUD-38**) was recovered from the whatsapp group chat (*Participants are as follows:*

- a) 971501284366@s.whatsapp.net Neethu Rema,
- b) 971569489571@s.whatsapp.net Shrikant Sharmaji Dubai - KDL,
- c) 917689858216@s.whatsapp.net Vinit Joshi KDL,
- d) 917984265777@s.whatsapp.net gaurav chakrawarti (owner),
- e) 919998020566@s.whatsapp.net Sachin J,
- f) 260776991950@s.whatsapp.net Anil Sir -Aa,
- g) 917285826939@s.whatsapp.net Ashwini Jadeja,
- h) 918511334516@s.whatsapp.net Parth Adlakha,
- i) 260764378768@s.whatsapp.net Ram,
- j) 971522353384@s.whatsapp.net Neethu Rema,
- k) 2348028785038@s.whatsapp.net GTL Ashokji UAE)

This particular recovered document had been posted to this group by 260776991950@s.whatsapp.net Anil Sir -Aa (identified as Anil Kumar Babulal Runthala). As per the contents of the said document , Mr. Anil Kumar Babulal Runthala is shown as the owner of one of the supplier firm M/s Shukaran Textile (FZC), for the relevant imports made by M/s GTL. The said document is reproduced here for ready reference: -



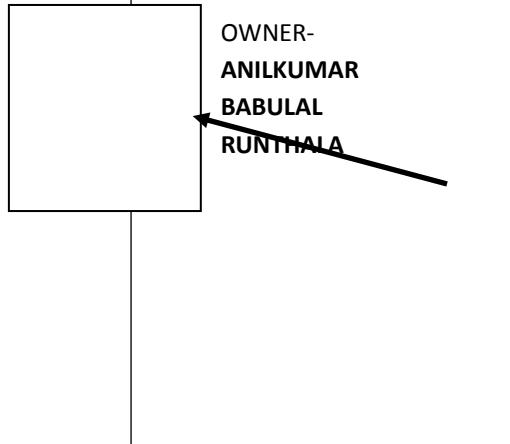


Image III

The extract of the source whatsapp chat pertaining to above mentioned documents (License Certificate of M/s Shukran Textiles FZC), in the above-mentioned whatsapp group, is reproduced below: -

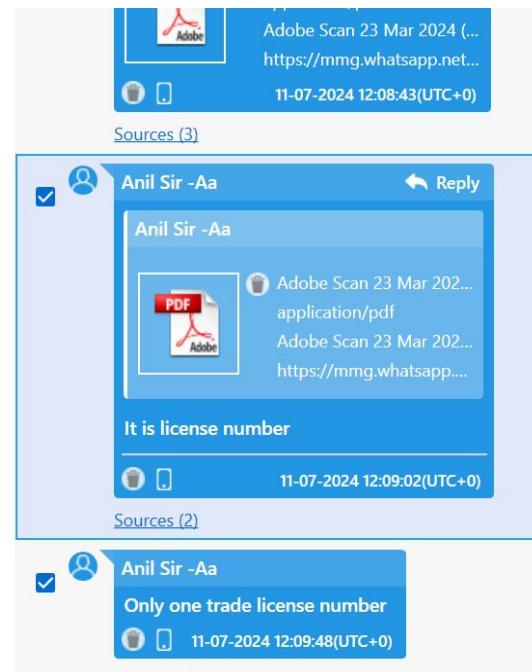
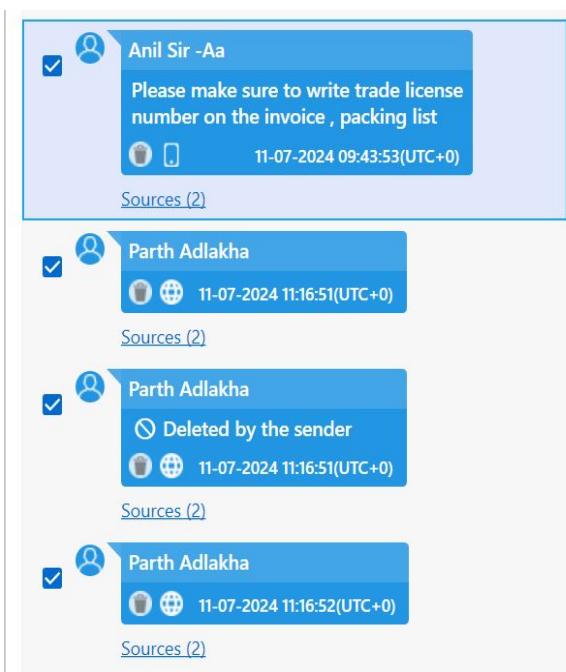


Image IV

Image V

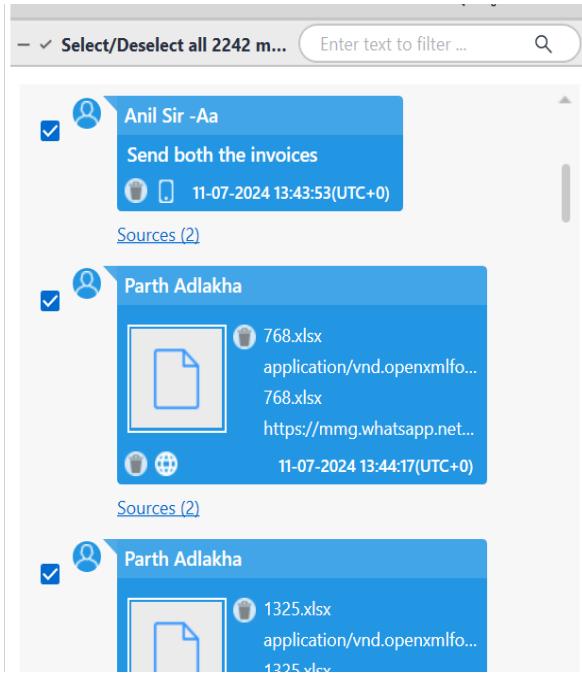


Image VI

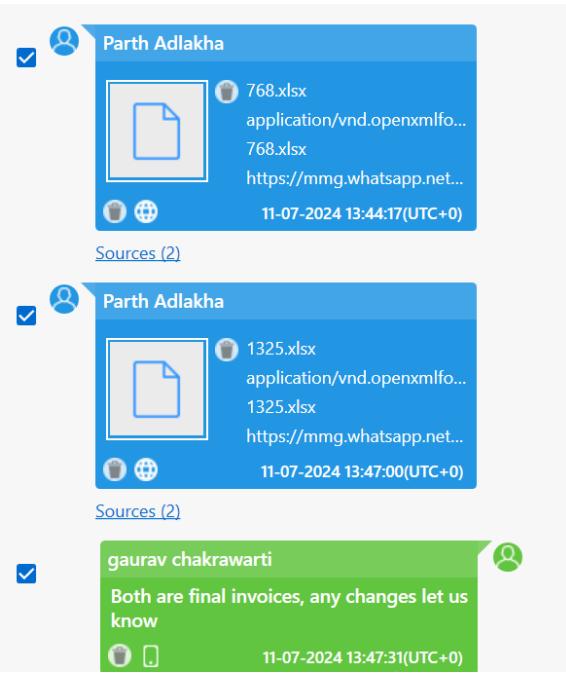


Image VII

ii. In the above said conversation only, Sh. Anil Kumar has posted a document “Adobe Scan 23 Mar 2024 (2).pdf” (Documents showing License No. 24401 regarding Shukran Textile, FZC) to fill the license number in the invoice and packing list and the subject document is reflecting his name as an owner of Supplier’s firm (Shukaran). The above conversation clearly shows that Anil Kumar Runthala (alias Anil Sir in the above chat) is directing Sh. Gaurav Chakrawarti and other staff regarding preparation of documents which were supposed to be prepared at the Supplier’s end. However, from the sequence of the instructions, file sharing and documents it appears that these documents are being prepared and

manipulated in India, under the instructions of Shri Anil Kumar Runthala. It is worth mentioning that Mr. Anil Babulal Runthala, is the person whose name has been emerged as the mastermind in the instant investigation against M/s GTL. These findings strongly indicate that the supplier firm and the importer firm are being controlled, managed, and operated by the same set of individuals, thereby pointing towards a connivance with intention aimed at facilitating mis-declaration and wrongful availing of benefits under the **India-UAE CEPA Notification**.

iii. On further analysis of above discussed WhatsApp group chat, it is once again clearly appeared that the documents of supplier's end (M/s Suchi Textile FZC) like Invoice & Packing list are being prepared by Sh. Gaurav Chakravarti, the staff of importer. In the instant chat editable documents (**RUD-39**) in respect of related importer M/s KDL are being exchanged by Shri Gaurav Chakravarti. The relevant portion of the subject chat is reproduced below; -

Table- III

#	From	To	Direction	Body	Time stamp- Date	Time stamp- Time	Attachment #1	Label
1	917984265777@s.whatsapp.net gaurav chakravarti	Participants: 9715012843 66@s.whatsapp.net Neethu Rema, 9715694895	Outgoing	Pls share COO against shukra n 02	29-07-2024	29-07-2024 05:32:27(UTC+0)		
2	917984265777@s.whatsapp.net gaurav chakravarti	71@s.whatsapp.net Shrikant Sharmaji	Outgoing		29-07-2024	29-07-2024 05:58:19(UTC+0)	SHU CHI CI- 14.xls	
3	917984265777@s.whatsapp.net gaurav chakravarti	Dubai - KDL, 9176898582 16@s.whatsapp.net Vinit Joshi KDL, 9179842657	Outgoing		29-07-2024	29-07-2024 05:58:22(UTC+0)	SHU CHI PL- 14.pdf	
4	917984265777@s.whatsapp.net gaurav chakravarti	77@s.whatsapp.net gaurav chakravarti (owner), 9199980205	Outgoing		29-07-2024	29-07-2024 05:58:23(UTC+0)	SHU CHI CI- 14.pdf	
5	917984265777@s.whatsapp.net gaurav chakravarti	66@s.whatsapp.net Sachin J,	Outgoing		29-07-2024	29-07-2024 05:58:23(UTC+0)	<b>SHU CHI PL- 14.xls</b>	

6	971569489571@s.whatsapp.net <b>Shrikant Sharmaji</b> Dubai – KDL	260776991950@s.whatsapp.net Anil Sir -Aa, 917285826939@s.whatsapp.net Ashwini Jadeja, 9185113345	Inco min g	<b>@917984265777</b> <b>84265777</b> <b>mention the gross weight in the invoice also</b>	29-07-2024	29-07-2024 10:31:20(UTC+0)		Re pl y
7	917984265777@s.whatsapp.net <b>gaurav chakrawarti</b>	16@s.whatsapp.net Parth Adlakha, 260764378768@s.whatsapp.net	Out goin g	<b>Noted</b>	29-07-2024	29-07-2024 10:31:35(UTC+0)		
8	917984265777@s.whatsapp.net <b>gaurav chakrawarti</b>	pp.net Ram, 971522353384@s.whatsapp.net Neethu	Out goin g		29-07-2024	29-07-2024 10:35:16(UTC+0)	SHU CHI CI-14.pdf	
9	917984265777@s.whatsapp.net <b>gaurav chakrawarti</b>	Rema, 2348028785038@s.whatsapp.net GTL Ashokji UAE	Out goin g		29-07-2024	29-07-2024 10:35:17(UTC+0)	<b>SHU CHI CI-14.xls</b>	

**iv.** Further, in the WhatsApp chat having participants namely: -

- "Ashwini Jadeja(917285826939@s.whatsapp.net),*
- Neethu Rema (971501284366@s.whatsapp.net),*
- gaurav chakrawarti (917984265777@s.whatsapp.net),*
- GTL Ashokji UAE (2348028785038@s.whatsapp.net),*
- Shrikant Sharmaji Dubai – KDL (971569489571@s.whatsapp.net),*
- Sachin J(919998020566@s.whatsapp.net)",*

the documents (Invoice, internal transfer document for supplier, respective COO, Shukran Export Docs, Photo of unused Seal Number 001010) regarding COO Number MOE-CoO-CICO-0184718-20241105 dated 06.11.2024, were recovered, which are enclosed to this notice as **RUD-40**.

The above recovered documents were further verified with the respective documents provided by the supplier under the COO verification inquiry from FTA Cell (subsequently conducted by this office) in respect of same COO (internal transfer document for supplier, Shukran Export Docs, Invoice- (All are **RUD-41**), and the documents submitted with BoE (**RUD-42**) were compared and gross irregularities were noticed, which are detailed as below; -

- Discrepancy in Invoice - The invoice recovered from the subject WhatsApp chat of mobile phone and the Invoice declared with the respective BoE was without any seal and signature of authorized signatories, while the Invoice provided under the COO verification inquiry was having seal & signature, indicating that the unsigned versions were unofficially generated/ altered.
- Manipulation of HS Code in Local Transfer Document - The internal local transfer documents at UAE having 1-3-60-8-24-75792 dated 04.11.2024 recovered from the subject WhatsApp chat of subject mobile phone was found having declared HS code as 52081100, while the same document provided under the COO verification inquiry was having manually rectified HS code 60063100. The local procurement document submitted by the supplier during the COO verification inquiry originally reflected the originating material under CTH 52081100. This document appears to have been prepared for submission before the UAE COO-issuing authority. However, during the verification process, it became evident that this tariff classification of the raw material was incompatible with the declared finished product, which would immediately disqualify the goods from meeting the origin criteria. Consequently, the supplier attempted to rectify this discrepancy by handwritten alteration of the CTH in the same document.

 <b>UNITED ARAB EMIRATES</b> Federal Customs Authority Sharjah Ports, Customs and Free Zones Authority Customs		<b>الإمارات العربية المتحدة</b> الجمارك هيئة الشارقة للموانئ والجمارك والمناطق الجمارك																																																																																																													
<table border="1"> <tr> <td>PORT TYPE</td> <td>4 نوع الميناء</td> <td>DEC TYPE</td> <td>5 نوع البيان</td> </tr> <tr> <td colspan="2">Customs Declaration</td> <td colspan="2">Free Zone</td> </tr> <tr> <td>NET WEIGHT</td> <td>7 وزن الصافي</td> <td>CONSIGNEE/EXPORTERS</td> <td>6 المستوردة / المصدر</td> </tr> <tr> <td>39376</td> <td>SULIKHAN TEXTILES (FZC)</td> <td>AGENT</td> <td>9 الوكيل</td> </tr> <tr> <td>GROSS WEIGHT</td> <td>10 وزن الكل</td> <td colspan="2">SHUCHI TEXTILE FZC (S5999)</td> </tr> <tr> <td>39551</td> <td>SHUCHI TEXTILE FZC (S5999)</td> <td>COMMERCIAL REG. No.</td> <td>12 رقم السجل التجاري</td> </tr> <tr> <td>MEASUREMENT</td> <td>13 الحجم</td> <td colspan="2">CARRIER'S NAME</td> </tr> <tr> <td>100</td> <td>14</td> <td colspan="2">14 رقم السجل التجاري</td> </tr> <tr> <td>NO. OF PACKAGES</td> <td>15 عدد العلب</td> <td colspan="2">15 رقم المدخلة</td> </tr> <tr> <td>31</td> <td>16 EXPORT TO</td> <td colspan="2">16 المصدرية</td> </tr> <tr> <td colspan="2">MARKS &amp; NUMBERS</td> <td colspan="2">17 رقم الجواز/الmanifest</td> </tr> <tr> <td colspan="2">INTERNAL TRANSFER LOCAL PURCHASE AS PER R BOE 1-3-60-1-24-102891</td> <td>PORT OF LOADING</td> <td>18 ميناء الشحن</td> </tr> <tr> <td colspan="2"></td> <td>SAF Zone</td> <td>19 ميناء التفريغ</td> </tr> <tr> <td colspan="2"></td> <td>PORT OF DISCHARGE</td> <td>20 ميناء التفريغ</td> </tr> <tr> <td colspan="2"></td> <td>DESTINATION</td> <td>21 ميناء الوصول</td> </tr> <tr> <td colspan="2"></td> <td>SAF Zone</td> <td></td> </tr> <tr> <td colspan="4"> <table border="1"> <tr> <td>22</td> <td>23</td> <td>24</td> <td>25</td> </tr> <tr> <td>CURRENCY</td> <td>العملة</td> <td>26</td> <td>27</td> </tr> <tr> <td>24000 AED</td> <td>25</td> <td>26</td> <td>27</td> </tr> <tr> <td>TOTAL DUTY</td> <td>28</td> <td>29</td> <td>30</td> </tr> <tr> <td>AED</td> <td>29</td> <td>30</td> <td>31</td> </tr> <tr> <td>0.000</td> <td>CIF</td> <td>0.000</td> <td>480282.000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1.000 DHS</td> </tr> <tr> <td></td> <td></td> <td></td> <td>480282.000 IN</td> </tr> <tr> <td></td> <td></td> <td></td> <td>FABRICS</td> </tr> <tr> <td></td> <td></td> <td></td> <td>52081100</td> </tr> </table> </td> </tr> </table>				PORT TYPE	4 نوع الميناء	DEC TYPE	5 نوع البيان	Customs Declaration		Free Zone		NET WEIGHT	7 وزن الصافي	CONSIGNEE/EXPORTERS	6 المستوردة / المصدر	39376	SULIKHAN TEXTILES (FZC)	AGENT	9 الوكيل	GROSS WEIGHT	10 وزن الكل	SHUCHI TEXTILE FZC (S5999)		39551	SHUCHI TEXTILE FZC (S5999)	COMMERCIAL REG. No.	12 رقم السجل التجاري	MEASUREMENT	13 الحجم	CARRIER'S NAME		100	14	14 رقم السجل التجاري		NO. OF PACKAGES	15 عدد العلب	15 رقم المدخلة		31	16 EXPORT TO	16 المصدرية		MARKS & NUMBERS		17 رقم الجواز/الmanifest		INTERNAL TRANSFER LOCAL PURCHASE AS PER R BOE 1-3-60-1-24-102891		PORT OF LOADING	18 ميناء الشحن			SAF Zone	19 ميناء التفريغ			PORT OF DISCHARGE	20 ميناء التفريغ			DESTINATION	21 ميناء الوصول			SAF Zone		<table border="1"> <tr> <td>22</td> <td>23</td> <td>24</td> <td>25</td> </tr> <tr> <td>CURRENCY</td> <td>العملة</td> <td>26</td> <td>27</td> </tr> <tr> <td>24000 AED</td> <td>25</td> <td>26</td> <td>27</td> </tr> <tr> <td>TOTAL DUTY</td> <td>28</td> <td>29</td> <td>30</td> </tr> <tr> <td>AED</td> <td>29</td> <td>30</td> <td>31</td> </tr> <tr> <td>0.000</td> <td>CIF</td> <td>0.000</td> <td>480282.000</td> </tr> <tr> <td></td> <td></td> <td></td> <td>1.000 DHS</td> </tr> <tr> <td></td> <td></td> <td></td> <td>480282.000 IN</td> </tr> <tr> <td></td> <td></td> <td></td> <td>FABRICS</td> </tr> <tr> <td></td> <td></td> <td></td> <td>52081100</td> </tr> </table>				22	23	24	25	CURRENCY	العملة	26	27	24000 AED	25	26	27	TOTAL DUTY	28	29	30	AED	29	30	31	0.000	CIF	0.000	480282.000				1.000 DHS				480282.000 IN				FABRICS				52081100
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Manual correction of CTH  
from 52081100 to 60063100

CTH mentioned  
as 52081100

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Image VIII: (Local purchase document received under COO verification Inquiry)

Image IX: (Local purchase document recovered from mobile phone)

- Irregularities in Seal Numbers – Evidence of Tampering - Further, from the subject WhatsApp chat of above discussed mobile phone, the export document (No. 1-3-60-2-24-40748 dated 05.11.2024) and Exit document No. 2410654 dated 05.11.2024, the consignment destined to Mundra/India pertaining to container number BWLU5208786 were recovered and as per which the seal number of subject shipment is mentioned as 3775679, whereas the seal number for the same container on the respective Bill of lading No. JEA2411013619 dated 09.11.2024 is found to be 001010, from which it appears that some tempering/manipulation has been done before arrival of subject shipment to India. Moreover, the photo of subject unused seal (seal no. 001010) is also recovered from the subject mobile phone. Both the above discussed export documents and respective BL are enclosed with RUD 41 & 42 above, and the same are also reproduced below for ready reference. From which it appears that some tempering/manipulation has been done before arrival of subject shipment to India.



**Image X:** (Photo of recovered from the mobile phone of Gaurav Chakrawarti)

respective seal

United Arab Emirates  
Government of Sharjah  
Sharjah Ports, Customs and Free Zones Authority  
Customs

دولة الإمارات العربية المتحدة  
حكومة الشارقة  
هيئة الشارقة للموانئ والجمارك والمناطق الحرة  
الجمارك

No. 2410654

شهادة خروج / دخول الجمارك  
CUSTOMS EXIT / ENTRY CERTIFICATE

Exporter SHUKRAN TEXTILES FZC المصدر Date [ ] التاريخ

Delete not applicable: Re-export/Transit/ DFSA/ FZ Bill رقم No. 1-3-60-2-24-40748 Dated 05.11.2024 تاريخ

Country of Origin UAE بلد المنشأ Point of Exit JEBEL ALI PORT مكان الخروج Destination MUNDRA/INDIA بلد المقصود

Description of goods: وصف البضاعة:

الكمية Qty	يشترط في وصف البضاعة أنه يمكن التعرف على هويتها من الوثائق الأصلية Description of goods must enable identification on original documents		القيمة بالدرهم Value Dhs. FOB
PKGS 341			

OTHER KNITTED OR CROCHETED FABRICS  
, OF PRINTED SYNTHETIC FIBERS

Total Qty. 341-PKGS	اجمالي الكمية	Total Weight 18972.56 Kgs	اجمالي الوزن
رقم الحاوية / رقم الماشرحة Container No./Vehicle No.		رقم رصاصي الجمارك Customs Seal No.	
BWLU5208786		3775679	

تصديق الجمارك من نقطة الخروج أو الدخول إلى بلد المقصود  
CUSTOMS CERTIFICATION at point of Exit, Country of Destination

تشهد ان البضاعة المذكورة أعلاه  
تم تخصيصها من الجمارك  
It is certified that the above  
mentioned goods have been  
cleared by Customs

يمضي المصدر إلى هذه الشهادة التي تصادق على خروج البضاعة  
المذكورة أعلاه من دولة الإمارات أو على وصولها إلى بلد المقصود  
وذلك لكي يستفيد قيمة التأمين الذي دفعه إلى الجمارك

For Customs use لا مستعمل الجمارك

نشهد بصحة المضامين  
البيانات على هذه الوثيقة  
We certify that the details on  
This document are correct

Stamp & signature of Exporter SHUKRAN TEXTILES FZC

يجب إعداد هذه الشهادة على الآلة الكاتبة  
This Certificate must be prepared in typescript

تعتبر هذه الشهادة لاغية إذا دخل عليها أي تغيير  
Any alteration will invalidate this certificate

Tel.: 06-5281666, Fax: 06-5281425, P.O. Box 70, Sharjah هاتف: 06-5281425، فاكس: 06-5281666، من ب 70، الشارقة

**Image XI:** (UAE Customs Exit Documents, recovered from forensic data showing seal number of concerned container exported from UAE)

<b>Shipper</b> <b>SHUKRAN TEXTILES (FZC)</b> <b>600 M2 WAREHOUSE A2-086</b> <b>SHARJAH U.A.E</b> <b>TEL: +971 65582779</b>		<b>Bill No.</b> <b>JEA2411013619</b>		 <b>Blue Water Lines Pte. Ltd.</b>			
							
<b>Consignee (if 'To Order' please indicate)</b> <b>GUJARAT TOOLROOM LTD</b> <b>404 - 4TH FLOOR, SAMARTH CO.OP.H.SOC, NR.SILICON TOWER,</b> <b>NR. LAW GARDEN, ELLISBRIDGE, AHMEDABAD, GUJARAT 380006</b> <b>TEC : AAACG5585F, GSTIN: 24AAACG5585F1Z0</b> <b>TEL : +91 7227013355, +91 7935217828</b> <b>EMAIL : SALES@GUJARATTOOLROOM.COM</b>							
<b>Notify Party (no claim shall attach for failure to notify)</b> <b>SHIVA EXPORTS(H.K.)LIMITED</b> <b>UNIT 1801, 18/F, RISE COMMERCIAL BUILDING</b> <b>5-11 GRANVILLE CIRCUIT, TSIM SHA TSUI, KOWLOON, HONGKONG</b> <b>MAIL ID :MAREESH@SHIVA-EXPORT.COM.HK</b>							
<b>Vessel / Voyage</b> <b>SCI MUMBAI / 24045</b>		<b>Pre-carriage by</b> <b>BY ROAD</b>		<small>(Terms of Bill of Lading continued on the back hereof, Original Bill of Lading without the Terms &amp; Conditions printed on the reverse will be treated as NULL &amp; VOID)</small>			
<b>Place of Receipt</b> <b>JEBEL ALI</b>		<b>Port of Loading</b> <b>JEBEL ALI</b>		<b>Destination Delivery Agent Address</b> <b>POSEIDON SHIPPING AGENCY PVT LTD</b> <b>KESAR ARCADES, 1ST FLR, PLT#51, OFF#9-12, SECTOR-8</b> <b>, 266300, 266300</b>			
<b>Port of Discharge</b> <b>MUNDRA, AMCT (ADANI MUNDRA CONTAINER TERMINAL)</b>		<b>Place of Delivery</b> <b>MUNDRA, AMCT (ADANI MUNDRA CONTAINER TERMINAL)</b>					
<b>Container No.</b> <b>BWLU5206786 40'HQ</b>		<b>Seal No.</b> <b>001010</b>		<b>Number &amp; Kind of Packages; Description of Goods</b> <small>SHIPPERS LOAD STOW &amp; COUNT, SAID TO CONTAIN, SHIPPERS LOAD STOW &amp; COUNT, SAID TO CONTAIN, SAID TO WEIGHT &amp; MEASURE, FCL/FCL, CY/CY, QUALITY, QUANTITY AND NATURE OF THE CARGO STUFFED INSIDE THE CONTAINER IS UNKNOWN TO THE CARRIER.</small> <small>341 PACKAGES</small> <small>1X40' FCL STC</small> <small>OTHER KNITTED OR CROCHETED FABRICS, OF PRINTED SYNTHETIC FIBERS, N.E.S</small> <small>HS CODE :60063400</small> <small>INVOICE NUMBER: STF/2425/104</small> <small>FREIGHT PREPAID</small> <small>14 DAYS FREE TIME LINE DETENTION AT DESTINATION</small>			
<b>Freight &amp; Charge Head:</b> <b>-</b>		<b>Container Type / Quantity</b> <b>-</b>		<b>Rate</b> <b>-</b>	<b>Per</b> <b>-</b>	<b>Prepaid</b> <b>-</b>	<b>Collect</b> <b>-</b>
<b>Ex rate:</b> <b>Ex Rate in:</b>	<b>Ex</b> <b>NA</b>	<b>Freight:</b> <b>Freight Payable at: JEBEL ALI</b>					
<b>No. of Original B/L(s):</b>	<b>3</b>	<b>Original B/L Copy:</b>	<b>FOR ABRAO SHIPPING SERVICES LLC</b> <b>AS AGENTS FOR BLUE WATER LINES PTE LTD</b>				
<b>Additional Sheets:</b>	<b>0</b>	<b>Vessel / Voyage:</b> <b>SCI MUMBAI / 24045</b> <b>09/11/2024</b> <b>SHIPPED ON BOARD</b>					
<b>Place &amp; Date of Issue:</b> <b>JEBEL ALI 09/11/2024</b>							

**Image XII:** (BL No. JEA2411013619 showing difference in seal number of import container)

**v.** Further, in the WhatsApp chat having participants namely:-

- a) "AshwiniJadeja(917285826939@s.whatsapp.net),
- b) Neethu Rema(971501284366@s.whatsapp.net),
- c) gauravchakrawarti(917984265777@s.whatsapp.net),
- d) GTL Ashokji UAE (2348028785038@s.whatsapp.net),
- e) Shrikant Sharmaji Dubai -KDL(971569489571@s.whatsapp.net),
- f) Sachin J(919998020566@s.whatsapp.net)",

various documents pertaining to Invoice No. STF/2425/103 dated 30.10.2024 (6765406 dated 19.11.2024) were recovered and following points worth mentioning were observed: -

- Discrepancy in Invoice - Draft unsigned copy as well as signed copy of invoice was recovered, from which it appears that documents were being fabricated by the importer **(RUD-43)**. The presence of both unsigned drafts and finalized signed invoices within the same WhatsApp group indicates that the documents multiple intermediaries were intentionally altered and managed in real time, suggesting a deliberate and organized attempt to synchronize fabricated documentation before submission to Indian Customs.
- Irregularities in Seal Numbers - Evidence of Tampering - Further, from the subject WhatsApp chat of above discussed mobile phone, the UAE Customs export document (No. 1-3-60-2-24-40286 dated 01.11.2024) and Customs Exit Certificate No. 2410651 dated 01.11.2024, pertaining to consignment destined to Mundra/India pertaining to container number BWLU5202767, were recovered and as per which the seal number of subject shipment is mentioned as **3775500**, whereas the seal number for the same container on the respective Bill of lading No. JEA2411013617 dated 09.11.2024 is found to be **001013**, from which it appears that some tempering/manipulation has been done before arrival of subject shipment to India. Moreover, the photo of subject unused seal (seal no. 001013) is also recovered from the subject mobile phone. All the above discussed UAE export documents, respective BL and the photo of seal are enclosed to this notice as **RUD-44**.

**vi.** Similar to above, the same modus was found in the import of consignment by related party M/s MOL and M/s KDL which were recovered from the above-mentioned WhatsApp chat of subject mobile phone showing the same discrepancy viz Irregularities in Seal Numbers and Manipulation of HS Code in Local Transfer Document as discussed in para (iv) and (v) above. This clearly indicates the concerned persons for all three importers are same and manipulating the documents in all three firms with identical modus operandi to avail the preferential duty benefit of CEPA notification. Sample documents recovered in this respect, are **RUD-45 & 46**.

**vii.** On further scrutiny of WhatsApp chat found in the mobile phone of Gaurav Chakrawarti, which was held between 917984265777@s.whatsapp.net (Gaurav Chakrawarti-owner) and 917044819865@s.whatsapp.net (Sandy Bharat Bhai-Ahmbd) various Proforma Invoices issued by M/s Shiva Export (H.K) Limited to M/s GTL were recovered; further in the similar chat various invoices issued by

Shuchi Textile (FZC), UAE to M/s GTL, India, and draft Invoices issued by Shukran Textile, UAE to M/s GTL, were recovered, where no stamp or signature of supplier firm was available, and the name of M/s Shiva Exports (H.K.) Limited was mentioned as Notify party; further, in this same chat, copy of some invoices (Invoice No. STF/MOL/2024/01 dated 07.11.2024 and STF/MOL/2024/01 dated 07.11.2024) were recovered which were having stamp and signature imprinted; whereas transaction details from India to HongKong were also recovered from the same whatsapp chat. All the above discussed documents are enclosed as **RUD-47**.

**viii.** Thus, in view of above recovered documents it may be possible that the goods were actually originated from Hongkong/ China from the supplier named Shiva Exports (H.K.) Limited, and the goods are being routed through Shuchi Textile (FZC), UAE & Shukran Textile (FZC), UAE and the documents are being fabricated/fraudulently gathered to show as if the goods were originated from /manufactured-processed at UAE. Thus, the simultaneous presence of Hong Kong payment trails, Hong Kong-issued Proforma Invoices, and UAE-routed commercial documents in the same chat establishes a clear pattern of circular documentation designed to disguise true origin, which is an indicator of origin-fraud operations.

**ix.** Further, similar to above, various documents pertaining to M/s GTL were recovered from the WhatsApp group chat of subject mobile phone having participant namely: -

- a) "Innovegic Marketing Management [971545353897@s.whatsapp.net](mailto:971545353897@s.whatsapp.net),
- b) Neethu Rema [971501284366@s.whatsapp.net](mailto:971501284366@s.whatsapp.net),
- c) Shrikant Sharmaji Dubai – KDL [971569489571@s.whatsapp.net](mailto:971569489571@s.whatsapp.net),
- d) gaurav chakrawarti [917984265777@s.whatsapp.net](mailto:917984265777@s.whatsapp.net),
- e) Ashwini Jadeja [917285826939@s.whatsapp.net](mailto:917285826939@s.whatsapp.net),
- f) Javed Minhas [971551775800@s.whatsapp.net](mailto:971551775800@s.whatsapp.net),
- g) GTL Ashokji UAE 2348028785038@s.whatsapp.net" following points worth mentioning were observed: -

➤ From the subject WhatsApp chat of above discussed mobile phone, the UAE Customs export document (No. 1-3-60-2-24-37762 dated 16.10.2024) and UAE Customs Exit Certificate No. 2385561 dated 16.10.2024, pertaining to consignment destined to M/s GTL, Mundra/India pertaining to container number CAXU81411499, were recovered bearing the seal number of subject shipment as **3774162**, whereas the seal number for the same container on the respective Bill of lading No. **ASL/JEA/MUN-1961/24** dated 22.10.2024 is found to be **RUS504876**, from which it appears that some tempering/manipulation has been done before arrival of subject shipment to India. All the above discussed export documents, respective BL are enclosed to this notice as **RUD-48**.

➤ Further, identical discrepancies in the UAE Customs export document (No. 1-3-60-2-24-38273 dated 18.10.2024) and UAE Customs Exit Certificate No. 2385562 dated 18.10.2024, pertaining to consignment destined to M/s GTL, Mundra/India was found **RUD-49**.

**x.** A whatsapp chat held between Gaurav Chakrawarti & Dr Bharat Dave ([12263669786@s.whatsapp.net](mailto:12263669786@s.whatsapp.net)) is attached as **RUD-50**, which makes clear that

Anil Kumar Runthala was handling the firm M/s KDL, as Mr. Gaurav was contacting Mr. Bharat Dave, on his behalf for M/s KDL.

**xi.** Form I in respect of Invoice No. ST-GTL-103 & ST-GTL-104 (**RUD-51**) is also recovered during the forensic examination of mobile phone of Gaurav Chakarwari the presence of Form-I, pertaining to these invoices, being circulated or handled internally by the importer's personnel strongly indicates that the origin-related declarations may have been drafted, altered, or otherwise influenced within India itself, rather than being based on genuine supplier-side information. This circumstance further reinforces the suspicion that the importer had prior knowledge of discrepancies in the origin criteria and was actively involved in the preparation or manipulation of origin-related records to unjustly claim preferential duty benefits under the India-UAE CEPA.

**xii.** A voice note having file name **PTT-20240920-WA0010.opus** was recovered from the WhatsApp chat of Gaurav with Shrikant Sharmaji Dubai, (**RUD-52**) wherein Mr. Shrikant Sharma is instructing Mr. Gaurav to prepare the Invoice and Packing List, from which it reflects that import documents are being prepared by Mr. Gaurav on direction of Mr. Shrikant Sharma. Moreover, various draft invoice, draft Form I, regarding supply of goods from UAE to India were also recovered from the same WhatsApp chat (**RUD-53**).

**xiii.** In the above discussed WhatsApp chat, there is a draft invoice recovered, having file name *shuchi to modern.pdf* (**RUD-54**), which is being forwarded by Mr. Gaurav Chakrawarti to Mr. Shrikant; the same draft invoice is regarding supply of fabric under CTH 60063400 (other knitted or crocheted fabric, Of synthetic fibers, Dyed print 100% polyester knitted fabric), from Shuchi Textile (FZE), UAE to Modern Fabric Solutions (FZC), UAE, from which it appears that documents regarding local purchase/supply at UAE were being fabricated by the employees of importer, so that they can issue COO certificate of UAE origin. The subject goods mentioned in the said draft invoice is same which is being imported into India by M/s GTL. Thus, the presence of an unsigned, editable draft invoice for an alleged intra-UAE transaction, created and circulated internally by the importer's staff, indicate that the UAE-based commercial trail was *not* generated independently by the suppliers, but was instead being created and managed within India to falsely substantiate origin claims.

**xiv.** In the WhatsApp chat of Gaurav with Shrikant Sharmaji Dubai-KDL, it is found that a proforma Invoice having file name *SE 01.pdf*, having mentioned Invoice No. 24-25/SEG/01 dated 17.06.2024 issued by M/s Shiva Exports (H.K.) Limited, Kowloon, Hong Kong, to M/s Gujarat Toolroom Limited, (**RUD-55**), it was forwarded by Shrikant Sharma Dubai (+971569489571, to Gaurav Chakrawari and after that a voice note No. PTT-20241030-WA0007.opus dated 30.10.20224 was sent by Mr. Shrikant found in the same chat in which he instructed Mr. Gaurav to remove the name of UGT and mention some other detail, from which it appears that documents of supplier's end were being modified/manipulated/edited by the Gaurav Chakrawarti, in order to get undue benefits of India UAE CEPA notification. The same audio note is reproduced as below; -

“अभी यूजीटी चेंज करके और ये वाली डिटेल डालनी है तो फिर भी कृष्ण कन्प्यूजन है तो एक बार अशोक जी से बात कर लो... समझ लो... तो कोई अपन से मिस्टेक नहीं होगी”

Thus, it is observed that Shri Ashok Sewda played a key role in the import transactions, acting as a key liaison between the supplier and the importer. His involvement included coordinating documentation, communicating with overseas counterparts, and assisting in the submission of Form I and other import-related papers. His activities indicate that he was actively engaged in enabling the importer's claim of CEPA benefits.

**xv.** Further, from the whatsapp chat of Gaurav (917984265777@s.whatsapp.net) with Shrikant Sharmaji Dubai-KDL(971569489571@s.whatsapp.net), a excel sheet having file name “OVERALL SHUKRAN IN-OUTWARD SHEET.xlsx” has been recovered from which it is clear that mostly shipments are being supplied by M/s Shuchi Textile FZC to M/s Sukran, UAE, which are further being supplied into India. It appears both the supplying firms are showing purchase/sale to each other just for sake of records. The subject excel sheet is **RUD-56**. The relevant portion of subject excel sheet is reproduced below; -

INWARD									
SR. NO.	DATE	INVOICE NO	SUPPLIER NAME	CONSIGNEE NAME	NOTIFY PARTY	HSN	DESCRIPTION OF MATERIAL	QUANTITY IN ROLLS/MTR/KGS	TOTAL NUMBER OF PACKAGES
1	27-05-2024	VF/EXP/2425/27	VINTAGE FASHION ENTERPRISES	KLICK TO CART GENERAL TRADING LLC	MODERN FABRICS SOLUTION	55091130	KNITTED RAW MATERIALS	19000	1329
2	24-05-2024	SE/EXP/2425/02	SANDEEP ENTERPRISES	KLICK TO CART GENERAL TRADING LLC	MAJESTIC ECOPOLYCAP	55091130	KNITTED RAW MATERIALS	16278	775
3	45359	SE/EXP/2425/03	SHUCHI TEXTILES FZC	SHUKRAN TEXTILES FZC		52081100	FABRICS	21416	476
4	28/07/2024	62/015	KRV GENERAL TRADING LLC	Shuchi Textiles FZC	KRV GENERAL TRADING LLC	52081130	FABRICS	21825	251
5	1-Sep-24	86/015	KRV GENERAL TRADING LLC	Shuchi Textiles FZC	KRV GENERAL TRADING LLC	52081130	FABRICS	24093.2	268
6	30-Oct-24	ST/D/06	SHUCHI TEXTILES FZC	SHUKRAN TEXTILES FZC	-	52081130	FABRICS	21121	386
7	4-Nov-24	ST/D/07	SHUCHI TEXTILES FZC	SHUKRAN TEXTILES FZC	-	52081130	FABRICS	25278	341
8	6-Nov-24	ST/D/09	SHUCHI TEXTILES FZC	SHUKRAN TEXTILES FZC	-	52081130	FABRICS	18696.28	318
9	6-Nov-24	ST/D/08	SHUCHI TEXTILES FZC	SHUKRAN TEXTILES FZC	-	52081130	FABRICS	18390.32	261

**Image -XIII:** Screenshot of (Inward part) of above discussed excel sheet “SHUKRAN IN-OUTWARD SHEET.xlsx”

OUTWARD										
SR. NO.	DATE	INVOICE NO	SHIPPER NAME	CONSIGNEE NAME	NOTIFY PARTY	HSN	DESCRIPTION OF MATERIAL	QUANTITY IN ROLLS/BALES/MTR/KGS	TOTAL NUMBER OF PACKAGES	
1	11-07-2024	STF/2425/01	SHUKRAN TEXTILE (FZC)	AMBRO TEX LIMITED	WISOR GENERAL TRADING LLC	60063200	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	19000	1325	
2	11-07-2024	STF/2425/02	SHUKRAN TEXTILE (FZC)	WHITE INK TRADE PVT LTD	COMIDA GOODS WHOLESALERS LLC	60063200	Other Knitted or Crocheted Fabrics, Of synthetic fibers (single jersey mmf spun 100% polyester grey knitted fabric)	16035.93	768	
3	08-03-2024	STF/2425/03	SHUKRAN TEXTILE (FZC)	KRAFTON DEVELOPERS LIMITED	UGT WORLD TRADING LLC	60063200	Other Knitted or Crocheted Fabrics, Of synthetic fibers n.e.s. (single jersey mmf spun 100% polyester grey knitted fabric)	15102	476	
4	26-Oct-24	ST/GTL/2425/101	SHUKRAN TEXTILE (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	15859.24	240	
5	26-Oct-24	ST/GTL/2425/102	SHUKRAN TEXTILE (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	17901.08	299	
6	30-Oct-24	ST/GTL/2425/103	SHUKRAN TEXTILE (FZC)	GUJARAT TOOLROOM LIMITED	SHIVA EXPORTS (H.K.) LIMITED FORTUNE SAGAR IMPEXCO. LTD	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	14930.3	386	
7	4-Nov-24	ST/GTL/2425/104	SHUKRAN TEXTILE (FZC)	GUJARAT TOOLROOM LIMITED	SHIVA EXPORTS (H.K.) LIMITED	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18870.26	341	
8	7-Nov-24	STF/MOL/2425/01	SHUKRAN TEXTILE (FZC)	MURAE ORGANISOR LIMITED	SHIVA EXPORTS (H.K.) LIMITED	60063400	Other Knitted or Crocheted Fabrics, Of printed synthetic fibres, n.e.s.	18696.28	318	
9	7-Nov-24	STF/MOL/2425/02	SHUKRAN TEXTILE (FZC)	MURAE ORGANISOR LIMITED	SHIVA EXPORTS (H.K.) LIMITED	60063400	Other Knitted or Crocheted Fabrics, Of printed synthetic fibres, n.e.s.	18390.32	261	

**Image -XIV:** Screenshot (Outward part) of above discussed excel sheet “SHUKRAN IN-OUTWARD SHEET.xlsx”

**xvi.** From perusal of above discussed sheet, it becomes clear that how the shipments were being locally transferred between the supplying local UAE firms to show the local supply and documents were being fabricated just for the sake of records because there was no processing or value addition; this fact becomes amply clear from the perusal of above Inward – Outward details, because the inward raw material shown in the above document is under HSN 55091130 and 52081100/52081130, whereas the outward product (product supplied to M/s GTL) is under HSN 60063200 and 60063400, respectively, and it is established fact that HSN **5208** is a **woven cotton fabric**, while HSN **6006** is a **knitted/crocheted fabric**; a woven fabric cannot be converted into a knitted.

**xvii.** Further, In the same WhatsApp chat of Gaurav (917984265777@s.whatsapp.net) with Shrikant Sharmaji Dubai-KDL(971569489571@s.whatsapp.net), another excel sheet having file name “OVERALL SHUCHI\_IN-OUTWARD SHEET.xlsx” (**RUD-57**) has been recovered, where record of all inward and outward shipments has been maintained and from which it is clear that mostly shipments are either being routed internally between the UAE based supplying firms or if procured from another firm, the same was just shown transferred/supplied/routed to fabricate supply/manufacturing documents because it is not feasible to manufacture the subject finished product from the raw item mentioned against them, the subject finished product are further being supplied into India. The relevant portion of subject excel sheet in respect of M/s GTL is reproduced below; -

INWARD										
SR. N	DATE	INVOICE NO	SUPPLIER NAME	CONSIGNEE NAME	NOTIFY PARTY	HSN	DESCRIPTION OF MATERI	QUANTITY IN ROLLS/MTR/KI	TOTAL NUMBER OF PACKAG	
42	11-Aug-24	QD24353	Modern fabrics solution FZE	Shuchi Textiles FZC	Modern Fabrics Solution(FZE)	60019200	Undyed supersoft fabrics	18171.8	616	
43	11-Aug-24	QD24354	Modern fabrics solution FZE	Shuchi Textiles FZC	Modern Fabrics Solution(FZE)	60019200	Undyed supersoft fabrics	18053.2	614	
44	30-Sep-24	AD/FZ/020	ADMIRE TRADING (LLC)	Shuchi Textiles FZC	ADMIRE TRADING (LLC)	52081130	FABRICS	21913	303	
45	23-Sep-24	AD/FZ/016	ADMIRE TRADING (LLC)	Shuchi Textiles FZC	ADMIRE TRADING (LLC)	52081130	FABRICS	23112	358	
46	25-Sep-24	AD/FZ/017	ADMIRE TRADING (LLC)	Shuchi Textiles FZC	ADMIRE TRADING (LLC)	52081130	FABRICS	25257	330	
47	26-Sep-24	AD/FZ/018	ADMIRE TRADING (LLC)	Shuchi Textiles FZC	ADMIRE TRADING (LLC)	52081130	FABRICS	22494	333	
48	12-Jun-24	IF/EXP/2425/43,44	VINTAGE FASHION ENTERPRISES	KRV GENERAL TRADING LLC	Modern Fabrics Solution(FZE)	52081130	KNITTED FABRICS	18000	200	
49	28-Sep-24	AD/FZ/019	ADMIRE TRADING (LLC)	Shuchi Textiles FZC	ADMIRE TRADING (LLC)	52081130	FABRICS	22178	325	
50				ADJUSTED IN OLD INWARD DATA IN REMARKS SECTION SR.NO 16,22,36,37,41 OUTWARD ST-GTL-110						
51				ADJUSTED IN OLD INWARD DATA IN REMARKS SECTION SR.NO 12,13,14,23,24,26,34 OUTWARD ST-GTL-111						
52	22-Oct-24	76/015	KRV GENERAL TRADING LLC	Shuchi Textiles FZC	KRV GENERAL TRADING LLC	60063100	KNITTING RAW MATERIAL	15100	310	
53				ADJUSTED IN OLD INWARD DATA IN REMARKS SECTION SR.NO 18,38,44,46,49 OUTWARD ST-GTL-113						
54	22-Oct-24	85/015	KRV GENERAL TRADING LLC	Shuchi Textiles FZC	KRV GENERAL TRADING LLC	60063100	KNITTING RAW MATERIAL	15129	252	

**Image -XV:** Screenshots of Inward part of above discussed sheet “OVERALL SHUCHI\_IN-OUTWARD SHEET.xlsx”

OUTWARD										
SR. N	DATE	INVOICE NO	INVOICE VAL	SHIPPER NAME	CONSIGNEE NAME	NOTIFY PARTY	HSN	DESCRIPTION OF MATERIAL	QUANTITY IN ROLLS/MTR	AL NUMBER OF PAC
42	9-Oct-24	ST/GTL/2425/101	207158.52	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60019200	Pile fabrics of man-made fibers,(excluding long &looped pile fabrics) Knitted or crocheted	18171.8	616
43	9-Oct-24	ST/GTL/2425/102	205806.48	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60019200	Pile fabrics of man-made fibers,(excluding long &looped pile fabrics) Knitted or crocheted	18053.2	614
44	14-Oct-24	ST/GTL/2425/103	217551.02	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18925.71	303
45	14-Oct-24	ST/GTL/2425/104	563222.09	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400 54077400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric) & Woven fabrics, containing 85% or more by weight of synthetic filaments, printed, n.e.s.)	20281.1	358
46	15-Oct-24	ST/GTL/2425/105	212424.05	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18479.69	330
47	18-Oct-24	ST/GTL/2425/106	174993.12	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	11413.94	200
48	22-Oct-24	ST/GTL/2425/108	315468.13	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	8423.5	149
49	22-Oct-24	ST/GTL/2425/109	213888.51	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC & FORTUNE SAGAR IMPEX CO., LTD.	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18607.09	325
50	28-Oct-24	ST/GTL/2425/110	218326.72	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	SHIVA EXPORT (H.K) LIMITED	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18993.19	335
51	4-Nov-24	ST/GTL/2425/111	2,18,619.83	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	SHIVA EXPORT (H.K) LIMITED	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	19018.69	315
52	19-Nov-24	ST/GTL/2425/112	216538.9	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18837.66	309
53	19-Nov-24	ST/GTL/2425/113	214155.3	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18630.3	320
54	21-Nov-24	ST/GTL/2425/114	217476.43	SHUCHI TEXTILES (FZC)	GUJARAT TOOLROOM LIMITED	UGT WORLD TRADING LLC	60063400	Other Knitted or Crocheted Fabrics, Of synthetic fibers, Dyed Print 100% polyester knitted fabric)	18919.22	292

**Image -XVI:** Screenshots of Outward part of above discussed sheet “OVERALL SHUCHI\_IN-OUTWARD SHEET.xlsx”

From perusal of above discussed sheet, it becomes clear that how the shipments were being locally transferred between the supplying local UAE firms to show the local supply and documents were being fabricated just for the sake of records because there was no processing or value addition; this fact becomes amply clear from the perusal of above Inward – Outward details, because the inward raw material shown in the documents is under HSN 52081130, 60019200 and

60063100, whereas the outward product (product supplied to M/s GTL) is under HSN 60063400, 60019200 and 60063400 respectively, and it is established fact that HSN **5208** is a **woven cotton fabric**, while HSN **6006** is a **knitted/crocheted fabric**; a woven fabric cannot be converted into a knitted fabric; further, in items of CTH 6001 and 6006, no CTH level change has been observed.

The detail mentioned in the above discussed excel sheet is exactly corroborating with import shipments to M/s GTL, as the relevant invoice number is mentioned there.

Further, examination of the above Excel file revealed that it was containing two additional worksheets recording the inward and outward quantities of M/s Shuchi Textile FZC, UAE, in terms of weight and square meters (SQM). A bare perusal of these sheets clearly shows that the entries have no correlation with any actual processing or manufacturing activity. It appears that these local procurement document had been submitted by the supplier before the UAE COO-issuing authority during issuance of the COO for preferential rate of duty availment under CEPA. The formats, figures, and manner of recording strongly indicate that these sheets were merely created to give an appearance of production records, and were in fact fabricated only for documentation purposes.

**xviii.** Examination of whatsapp group chat namely "Lotus ~ SHUKRAN" [Anil Sir - Aa (260776991950@s.whatsapp.net) changed the subject from "Lotus ~ SHUKRAN" to "Lotus ~ SHUCHI"], in which Shrikant Sharma, Anil Kumar Runthala, Mr. Ashok Sevda are member besides other persons. The following crucial documents and information were recovered: -

- A License Certificate Number 24401 regarding Shukran Textile (FZC) is recovered (**RUD-58**) from the subject whatsapp group chat. In the subject License Certificate name of Mr. ANILKUMAR BABULAL RUNTHALA is mentioned as **Owner of M/s Shukran Textile (FZC), UAE**, which is one of the supplier firms of instant importing firm and which is also being handled by Mr. Anil Kumar Babulal Runthala.
- From the subject WhatsApp chat of above discussed mobile phone, the UAE Customs Exit Certificate No. 2385569 dated 29.10.2024, pertaining to consignment destined to Mundra/India, pertaining to container number BMLU5202828, were recovered and as per which the seal number of subject shipment is mentioned as **3775236**, whereas the seal number for the same container on the respective Bill of lading No. **JEA2410013613** dated 27.07.2024 is found to be **001023**, from which it appears that some tempering/manipulation has been done before arrival of subject shipment to India. The instant documents pertain to M/s KDL, which is sufficient to show that similar modus operandi is adopted by the handler in the linked importing firms, respective documents are enclosed to this notice as **RUD-59**. Similar discrepancy was also noticed with respect to the UAE Customs Exit Certificate No. 23855559 dated 15.10.2024, pertaining to consignment destined to Mundra/India, with respect to container number NLLU4163028 and respective BL (**RUD-60**), UAE Customs Exit Certificate No. 2410652 dated 05.11.2024, pertaining to consignment destined to Mundra/India, with respect to container number BEAU4455010 and respective BL (**RUD-61**).

- Further, in the above-mentioned WhatsApp chat there is a voice note recovered having file name as "**PTT-20240719-WA0002.opus**", which is sent by Mr. Srikant Sharma (**RUD-62**) and from which it appears that supplier firms namely Shuchi Textiles (FXC) and Sukran Textile (FZE) both are being managed by them and they need not to mix up the documents pertaining to both the firms.

Thus, it appears that the renaming of the group from "Lotus ~ SHUKRAN" to "Lotus ~ SHUCHI" by Shri Anil Kumar Runthala indicates active and direct control over multiple supplier firms. Further, the repeated pattern of mismatched seal numbers across multiple consignments shows a systematic modus operandi rather than an isolated irregularity, suggesting deliberate concealment and potential substitution or alteration of goods in transit so as to claim preferential rate of duty under CEPA notification.

**xix.** Moreover, from the same WhatsApp group chat it appears that the documents to show local supply purchase at Dubai for supplier firms were also being prepared by the importer's team because in one of such chat Mr. Shrikant was found instructing to prepare local Invoice from Shuchi to Shukran.

**Forwarded**

Shrikant Sharmaji Dubai -...

 SHUCHI ENTRY 72...  
application/pdf  
SHUCHI ENTRY 72...  
<https://mmg.what...>

  26-10-2024 12:35:12(UTC+0)

[Sources \(3\)](#)

Shrikant Sharmaji Dubai -...

Shuchi to shukran...make local  
invoice

  26-10-2024 12:35:32(UTC+0)

[Sources \(2\)](#)

Ashwini Jadeja

 ST-D-04.pdf  
application/pdf  
ST-D-04.pdf  
<https://mmg.what...>

  26-10-2024 13:05:49(UTC+0)

[Sources \(2\)](#)

Ashwini Jadeja

 ST-D-04 - PL.pdf  
application/pdf  
ST-D-04 - PL.pdf  
<https://mmg.what...>

  26-10-2024 13:05:49(UTC+0)

[Sources \(2\)](#)

**Image -XVII**

Moreover, corroboration of above, drafts of Local supply invoice having file name 'STD 06 -INVOICE.pdf' and UAE local supply Packing List having File Name "ST-D-06 -PL-.docx.pdf" were also recovered from the same chat (**RUD-63**), which are reproduced below, and from the perusal of the same, it again becomes clear that the UAE based local supply documents were also being prepared/ manipulated by the importer as per their whims & fancies; -

**Image -XVIII****SHUCHI TEXTILES (FZC)**

400 M2 WAREHOUSE A2-030 SAIF ZONE SHARJAH U.A.E

INVOICE

**CONSIGNEE**  
SHUKRAN TEXTILE FZC  
SHARJAH

INVOICE NO: STD/06  
DATE: 30.10.2024  
ORIGIN: INDIA

MARKS & NOS	DESCRIPTION	QUANTITY KGS	RATE AED Per Piece/KGS	TOTAL AMOUNT AED
01 TO 386	FABRICS IIS CODE 52001130	21121.00 KGS	19.00/KGS	401299.00
		21121.00 KGS	19.00/KGS	401299.00

TOTAL AMOUNT SAID IN AED: FOUR LAKHS ONE THOUSAND TWO NINETY-NINE ONLY.

**SHUCHI TEXTILES (FZC)**

400 M2 WAREHOUSE A2-030 SAIF ZONE SHARJAH U.A.E

PACKING LIST

**CONSIGNEE**  
SHUKRAN TEXTILE FZC  
SHARJAH

INVOICE NO: STD/06  
DATE: 30.10.2024  
ORIGIN: INDIA

MARKS & NOS	DESCRIPTION	QUANTITY KGS	NET WT KGS	GROSS WT KGS	MEAS (CBM)
01 TO 386	FABRICS	21121.00KGS	21121.00KGS	21314.00KGS	69.00 CBM
TOTAL	386 PKGS	21121.00KGS	21121.00KGS	21314.00KGS	69.00 CBM

**Image -XIX****Image -XX**

Besides above, numerous other draft Invoices were also recovered, which are **RUD-64**.

**xx.** Thus, from examination of the same whatsapp chat, it appears that the importer is preparing the supplier's end document and there were not actual transaction of the goods as depicted, therefore various technical discrepancies occurred; in one of such instance employee of importer, Mr. Gaurav has pointed

out that in process of fabricating the documents they mistakenly prepared the Bill of Lading prior to issuance of COO and therefore they have to add "Issued retrospectively" in the column of Remark in the COO. The screenshot of relevant WhatsApp chat is reproduced below ;-

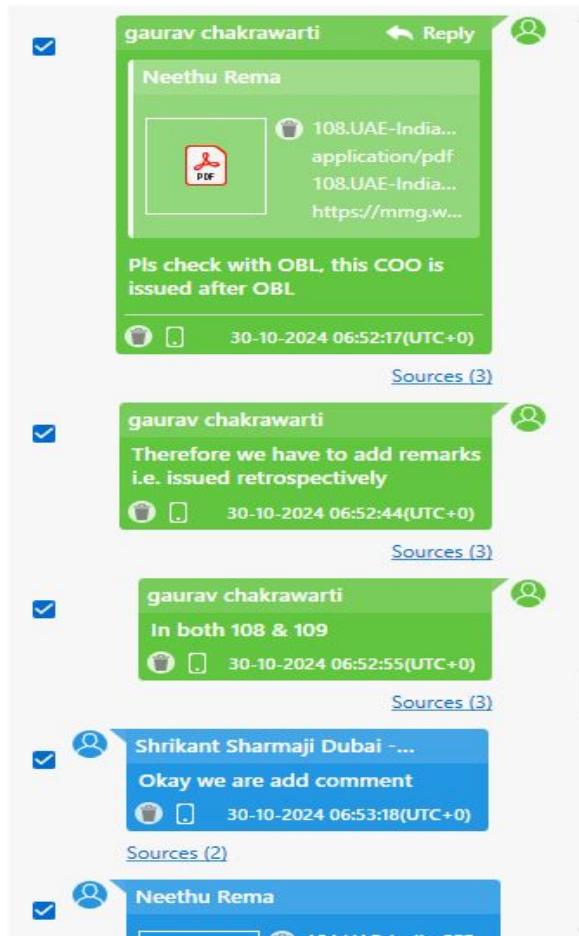


Image -XXI

**xxi.** Copy of various Form I certificates and draft thereof, which were declared with the BoEs, were also recovered from the WhatsApp group chat with title "Documents Impex", the same are **RUD-65**.

**xxii. Whatsapp chat held between Gaurav and Anil Sir -Aa - 260776991950@s.whatsapp.net**

During the examination of above said whatsapp chat various Proforma Invoices issued by HongKong based parties to M/s GTL have been recovered from the whatsapp chat held between Gaurav and Anil Sir -Aa - 260776991950@s.whatsapp.net, which are **RUD-66**. Detail of recovered proforma Invoices are tabulated as under :-

**Table- IV**

Sr.	Invoice No.	Issued by	Issued to	Goods
1	SE/PI/	Shiva Exports (HK)	Gujarat	60063100-Other

	2425/01 dated 17.06.2024	Limited, HongKong	Toolroom Limited, Gujarat, India	knitted or Crocheted fabrics
2	SE/PI/ 2425/02 dated 17.06.2024	Shiva Exports (HK) Limited, HongKong	Gujarat Toolroom Limited, Gujarat, India	60063100-Other knitted or Crocheted fabrics
3	24-25/SEG/01 dated 17.06.2024	Shiva Exports (HK) Limited, HongKong	Gujarat Toolroom Limited, Gujarat, India	60063200-Other knitted or Crocheted fabrics of synthetic fibers; Dyed

From recovery of these invoices, it appears that goods were actually not originated from UAE, however the same were being routed through UAE and value addition was being shown through fake production processes, manipulated local supply documents, etc in order to avail the benefit of India UAE CEPA benefits.

**xxiii.** WhatsApp group chat, having member Gaurav Chakrawarti [917984265777@s.whatsapp.net](mailto:917984265777@s.whatsapp.net), GTL Anilsir [917227013359@s.whatsapp.net](mailto:917227013359@s.whatsapp.net), Sachin J [919998020566@s.whatsapp.net](mailto:919998020566@s.whatsapp.net) :-

- From this chat it appears that Anil Kumar Runthala was the main person, who was also handling the other related importing firms M/s KDL and M/s MOL since inception, as when the registration of the firm was being done Mr. Runthala was giving necessary direction to Mr. Gaurav. Also, as discussed in point 20.2 (vi), all these firms were using same modus operandi to avail the ineligible benefit of CEPA notification 22/2022.

» Chat Go to

Conversation Details Attachments (876)

Go to Select/Deselect all  Search

**gaurav chakrawarti** User

Good afternoon sir  
Gaurav this side from KDL

I am finalizing the IE certificate of  
KDL for the same.  
Pls let me know the selection of  
product categories for both  
Imports & Exports

25-04-2024 07:02:19(UTC+0)

[Sources \(3\)](#)

**gaurav chakrawarti** User

 Image  
5a3dfa21-77e6-41...  
<https://mmg.what...>

25-04-2024 07:02:25(UTC+0)

[Sources \(4\)](#)

**GTL Anilsir** Reply

**gaurav chakrawarti** User

 Image  
5a3dfa21-77e6-41...  
<https://mmg.w...>

Select all

25-04-2024 07:11:23(UTC+0)

[Sources \(2\)](#)

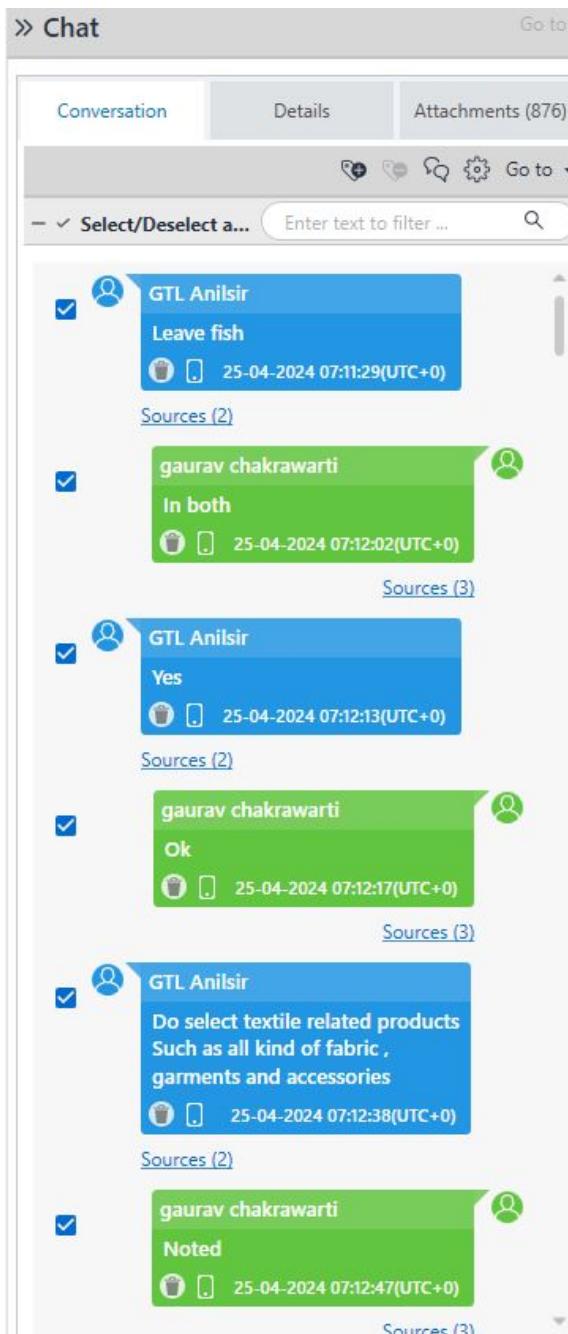


Image: XXII

Image: XXIII

- Further, from the above said whatsapp chat one communication was observed in which Mr. Anil Kumar Runthala is providing the scanned copy of the stamp and photograph of signature to Gaurav and instructing to use the same for fabricated documents, the relevant part of the conversation is reproduced below:-

» Chat Go to ▾

Conversation Details Attachments (876)

Select/Deselect a... Enter text to filter ...

**GTL Anilsir** Reply

 SHUCHI TEXTIL... application/pdf SHUCHI TEXTIL... https://mmg.w...

Will required shuchi stamp and my sign on it

05-07-2024 06:57:26(UTC+0)

Sources (2)

**gaurav chakrawarti** ok

 05-07-2024 06:59:19(UTC+0)

Sources (3)

**GTL Anilsir**

 image/jpeg IMG-20240705-W... https://mmg.what...

05-07-2024 07:07:54(UTC+0)

Sources (3)

**gaurav chakrawarti**

 Declaration -Shuc... application/vnd.o... Declaration -Shuc... https://mmg.what...

» Chat Go to

Conversation Details Attachments (876)

Go to Select/Deselect all... Enter text to filter ...

**GTL Anilsir** Reply

 image/jpeg  
IMG-20240705...  
<https://mmg.w...>

It is the stamp you have to use on the flow chart and my signature on the stamp

05-07-2024 07:08:53(UTC+0)

Sources (2)

**gaurav chakrawarti** User

 Declaration -Shuc... application/pdf  
Declaration -Shuc... <https://mmg.what...>

05-07-2024 07:11:45(UTC+0)

Sources (3)

**gaurav chakrawarti** User

 SHUCHI TEXTILESF... application/pdf  
SHUCHI TEXTILESF... <https://mmg.what...>

05-07-2024 07:26:42(UTC+0)

Sources (3)

**Image: XXIV****Image: XXV**

- The photograph of above discussed stamp and signature, recovered from the subject chat is reproduced below; -

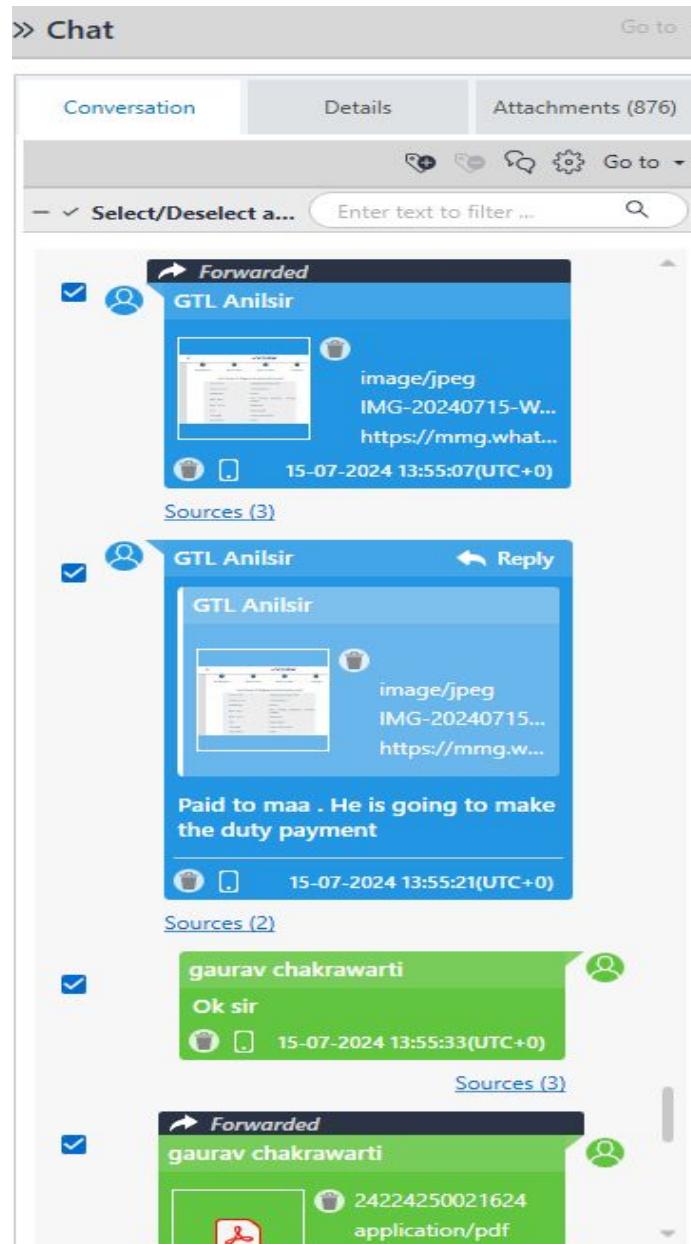


**Image: XXVI**



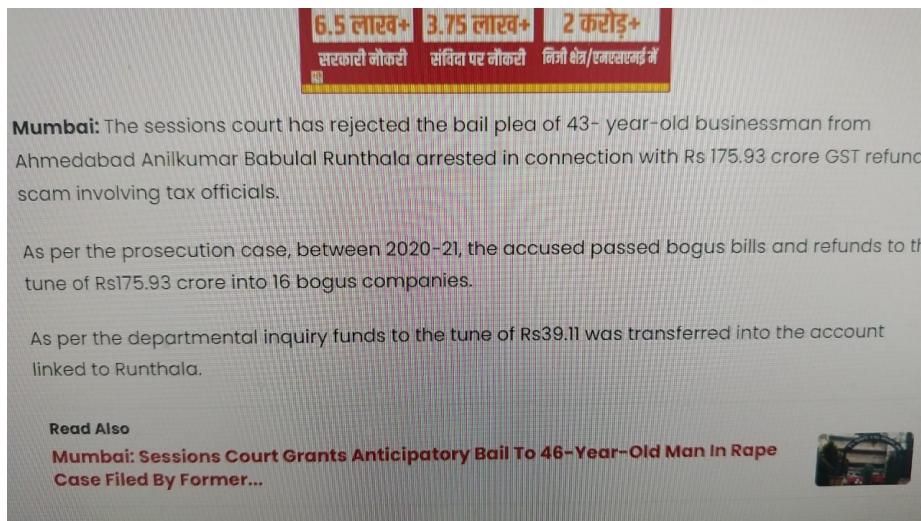
**Image: XXVII**

- Thus, this further establishes that crucial supplier-side documents, which are legally required to provide from the foreign exporter, were in fact being generated domestically by the importer. This thereby vitiates the authenticity of the entire documentation chain to falsely portray UAE origin of the imported goods for the purpose of availing ineligible preferential benefits under the India-UAE CEPA.
- Furthermore, from the above mentioned whatsapp chat it is also observed that Anil Runthala is sending the payment details informing that he had paid some amount to Maa (Maa Marine services private limited), from which duty will be paid, the relevant whatsapp chat portion is reproduced below; -



**Image: XXVIII**

**xxiv.** Whereas, a document having file name “IMG-20240906-WA0012.jpg” is recovered from forensic data examination of whatsapp chat held between Mr. Gaurav Chakrawarti and person namely ‘Praveen Sir Ahmedabad’, which is a screenshot of a news regarding rejection of a bail of Mr. Anilkumar Babulal Runthala, who had been arrested in 175.93 Crore GST refund scam; from this it is clear that Anilkumar Runthala is a habitual offender; the subject file is reproduced below:



**Image: XXIX**

**xxv.** In addition to above, various other relevant/incriminating documents were retrieved from the forensic data examination which are discussed at the relevant part of this notice.

**21** As various incriminating documents were recovered from the forensic data examination of Shri Gaurava Chakrawarti, therefore in order to ascertain the veracity of recovered data, confrontation of various documents, Shri Gaurav Chakrawarti, was summoned for appearance on 30.10.2025 to tender his statement. **Statement of Shri Gaurav Chakrawarti**, was recorded under Section 108 of the Customs Act, 1962 (**RUD-67**), wherein, he inter alia stated that; -

- he was handling Import and Export related documentation, coordination between importer, Supplier and Clearing agent for M/s Kkrrafton Developer Limited, Gujarat Toolroom Limited and Murae Organisor Limited. That, he had appeared in response of summons dated 14.10.2025 in connection with the inquiry initiated in respect of M/s Kkrrafton Developer Limited, Gujarat Toolroom Limited and Murae Organisor Limited.
- On being shown he had gone through his statement dt. 03.01.2025 and shown full agreement with it, and in token of having seen and read the same, he put his dated signature on it. On being shown he had gone through the statement dt. 29.04.2025 of Sh. Jignesh sinh Chandubha Jadeja, F-Card Holder of M/s World Cargo Logistics in respect of M/s GTL and agreed that he alongwith Anil Kumar Runthala and Sh. Rakesh Kumar Dutta were the contact person in M/s Gujarat Toolroom Limited in respect of import related documentation work.
- Further, on being shown he perused below images of License Certificate No.24401 of M/s Shukran Textiles (FZC) and License Certificate No.24468 of M/s Shuchi Textiles (FZC) which was recovered from his mobile phone-One Plus Nord CE3 Lite 5G, and submitted that as per his knowledge Sh. Anil Kumar Runthala and Sh. Ashok Sewda are the owner of the said firms and used to give directions in respect of documentation of said firms Also, no other

persons mentioned as owner or manager in the above images had contacted him in respect of above firms, . The Subject images are reproduced below: -

الحكومة الشارقة GOVERNMENT OF SHARJAH		SAIF ZONE هيئة المنطقة الحرة لطارق الشارقة	
<b>شهادة ترخيص</b> <b>License Certificate.</b>			
<b>LICENSE NO.</b>	24401	<b>رقم الرخصة</b>	٢٤٤٠١
<b>NAME</b>	SHUKRAN TEXTILES (FZC)	<b>الاسم</b>	شکر انکسٹائلز (ش.م.ح)
<b>LEGAL STATUS</b>	Free Zone Co. with Limited Liability	<b>الشكل القانوني</b>	شركة منطقه حرة ذات مسؤولية محدودة
<b>TYPE OF LICENSE</b>	Industrial	<b>نوع الرخصة</b>	صناعية
<b>ACTIVITY(S)</b>	Textile Fibers Preparatory Operations	<b>النشاط</b>	العمليات التحضيرية على الألياف النسيج
<b>OWNER(S)</b>	ANILKUMAR BABUL RUTHALA BABULAL RAMPRATAP RUTHALA NARENDRA SINGH MANUBHA ZALA MANUBHA JALAMSANG ZALA	<b>المالك</b>	أنيل كومار بابولال روٹلا بابولال رامبراتاب روٹلا ناريندر سينج مانوبها زالا مانوبها جلامسنج زالا
<b>MANAGER</b>	NARENDRA SINGH MANUBHA ZALA MANUBHA JALAMSANG ZALA	<b>المدير المسؤول</b>	ناريندر سينج مانوبها زالا مانوبها جلامسنج زالا
<b>SAIF-ZONE ADDRESS</b>	600 M2 Warehouse A2-086 Sharjah - U.A.E	<b>المنطقة الحرة</b>	مسطوح ٦٠٠ م٢ بـ ٢٠٢٤ م - ٢٠٢٤ م - ٢٠٢٥ م
<b>INCORPORATION DATE</b>	22 March 2024	<b>تاريخ عقد التأسيس</b>	٢٢ مارس ٢٠٢٤
<b>ISSUE DATE</b>	22 March 2024	<b>تاريخ الاصدار</b>	٢٢ مارس ٢٠٢٤
<b>EXPIRY DATE</b>	21 March 2025	<b>تاريخ الانتهاء</b>	٢١ مارس ٢٠٢٥
<b>REMARKS</b>	<p>THIS LICENSE IS ISSUED AND BASED UPON EMIRI DECREE NO. 2 OF 1995 ISSUED IN SHARJAH ON MAY 8, 1995.</p> <p>THIS LICENSE IS GRANTED TO THE LICENSEE ONLY AND SHALL NOT BE LEASED OR TRANSFERRED WITHOUT PRIOR APPROVAL OF THE SAIF ZONE.</p> <p>SALES IN UAE SHALL BE CARRIED OUT IN ACCORDANCE WITH THE VALID LAWS AND REGULATIONS THEREOF.</p>		
<p>هذه الرخصة صادرة استناداً إلى المرسوم الأميري رقم ٢ لسنة ١٩٩٥ الصادر في الشارقة بتاريخ ٨ مايو ١٩٩٥</p> <p>هذه الرخصة منحوطة للرخيص له فقط ولا يجوز تأجيرها أو توريدها إلا بموافقة هيئة المنطقة الحرة لمطار الشارقة الدولي</p> <p>تم إصدار البيع داخل الدولة وقد للنظم والتواتن السارية فيها</p>			
<p><b>To check the validity of the license:</b></p> <p>1- Send an SMS to 2514 with License number. 2- Scan the QR code. 3- Visit the website: <a href="https://portal.saif-zone.com/LicenseDetail.aspx">https://portal.saif-zone.com/LicenseDetail.aspx</a></p> <p><b>التحقق من صلاحية الرخصة:</b></p> <p>1- رسالة نصية مصورة (SMS) إلى الرقم 2514 مع رقم الرخصة. 2- مسح رمز الاستجابة السريع (QR Code). 3- زيارة الموقع الإلكتروني: <a href="https://portal.saif-zone.com/LicenseDetail.aspx">https://portal.saif-zone.com/LicenseDetail.aspx</a></p>			
<p>هذه الوثيقة رسمية ولا تحتاج لختم أو توقيع This document is official and it does not need to be stamped or signed</p> <p>Date : 22/03/2024 *AW*</p> <p>٢٠٢٤/٣/٢٢ : التاريخ</p>			
<p>PO Box 8000, Sharjah, U.A.E   T +971 6 557 0000   F +971 6 557 1010   <a href="http://saif-zone.com">saif-zone.com</a>   +971 6 557 0075   +971 6 557 0076   +971 6 557 0077   +971 6 557 0078   +971 6 557 0079   +971 6 557 0080   +971 6 557 0081   +971 6 557 0082   +971 6 557 0083   +971 6 557 0084   +971 6 557 0085   +971 6 557 0086   +971 6 557 0087   +971 6 557 0088   +971 6 557 0089   +971 6 557 0090   +971 6 557 0091   +971 6 557 0092   +971 6 557 0093   +971 6 557 0094   +971 6 557 0095   +971 6 557 0096   +971 6 557 0097   +971 6 557 0098   +971 6 557 0099   +971 6 557 0100   +971 6 557 0101   +971 6 557 0102   +971 6 557 0103   +971 6 557 0104   +971 6 557 0105   +971 6 557 0106   +971 6 557 0107   +971 6 557 0108   +971 6 557 0109   +971 6 557 0110   +971 6 557 0111   +971 6 557 0112   +971 6 557 0113   +971 6 557 0114   +971 6 557 0115   +971 6 557 0116   +971 6 557 0117   +971 6 557 0118   +971 6 557 0119   +971 6 557 0120   +971 6 557 0121   +971 6 557 0122   +971 6 557 0123   +971 6 557 0124   +971 6 557 0125   +971 6 557 0126   +971 6 557 0127   +971 6 557 0128   +971 6 557 0129   +971 6 557 0130   +971 6 557 0131   +971 6 557 0132   +971 6 557 0133   +971 6 557 0134   +971 6 557 0135   +971 6 557 0136   +971 6 557 0137   +971 6 557 0138   +971 6 557 0139   +971 6 557 0140   +971 6 557 0141   +971 6 557 0142   +971 6 557 0143   +971 6 557 0144   +971 6 557 0145   +971 6 557 0146   +971 6 557 0147   +971 6 557 0148   +971 6 557 0149   +971 6 557 0150   +971 6 557 0151   +971 6 557 0152   +971 6 557 0153   +971 6 557 0154   +971 6 557 0155   +971 6 557 0156   +971 6 557 0157   +971 6 557 0158   +971 6 557 0159   +971 6 557 0160   +971 6 557 0161   +971 6 557 0162   +971 6 557 0163   +971 6 557 0164   +971 6 557 0165   +971 6 557 0166   +971 6 557 0167   +971 6 557 0168   +971 6 557 0169   +971 6 557 0170   +971 6 557 0171   +971 6 557 0172   +971 6 557 0173   +971 6 557 0174   +971 6 557 0175   +971 6 557 0176   +971 6 557 0177   +971 6 557 0178   +971 6 557 0179   +971 6 557 0180   +971 6 557 0181   +971 6 557 0182   +971 6 557 0183   +971 6 557 0184   +971 6 557 0185   +971 6 557 0186   +971 6 557 0187   +971 6 557 0188   +971 6 557 0189   +971 6 557 0190   +971 6 557 0191   +971 6 557 0192   +971 6 557 0193   +971 6 557 0194   +971 6 557 0195   +971 6 557 0196   +971 6 557 0197   +971 6 557 0198   +971 6 557 0199   +971 6 557 0200   +971 6 557 0201   +971 6 557 0202   +971 6 557 0203   +971 6 557 0204   +971 6 557 0205   +971 6 557 0206   +971 6 557 0207   +971 6 557 0208   +971 6 557 0209   +971 6 557 0210   +971 6 557 0211   +971 6 557 0212   +971 6 557 0213   +971 6 557 0214   +971 6 557 0215   +971 6 557 0216   +971 6 557 0217   +971 6 557 0218   +971 6 557 0219   +971 6 557 0220   +971 6 557 0221   +971 6 557 0222   +971 6 557 0223   +971 6 557 0224   +971 6 557 0225   +971 6 557 0226   +971 6 557 0227   +971 6 557 0228   +971 6 557 0229   +971 6 557 0230   +971 6 557 0231   +971 6 557 0232   +971 6 557 0233   +971 6 557 0234   +971 6 557 0235   +971 6 557 0236   +971 6 557 0237   +971 6 557 0238   +971 6 557 0239   +971 6 557 0240   +971 6 557 0241   +971 6 557 0242   +971 6 557 0243   +971 6 557 0244   +971 6 557 0245   +971 6 557 0246   +971 6 557 0247   +971 6 557 0248   +971 6 557 0249   +971 6 557 0250   +971 6 557 0251   +971 6 557 0252   +971 6 557 0253   +971 6 557 0254   +971 6 557 0255   +971 6 557 0256   +971 6 557 0257   +971 6 557 0258   +971 6 557 0259   +971 6 557 0260   +971 6 557 0261   +971 6 557 0262   +971 6 557 0263   +971 6 557 0264   +971 6 557 0265   +971 6 557 0266   +971 6 557 0267   +971 6 557 0268   +971 6 557 0269   +971 6 557 0270   +971 6 557 0271   +971 6 557 0272   +971 6 557 0273   +971 6 557 0274   +971 6 557 0275   +971 6 557 0276   +971 6 557 0277   +971 6 557 0278   +971 6 557 0279   +971 6 557 0280   +971 6 557 0281   +971 6 557 0282   +971 6 557 0283   +971 6 557 0284   +971 6 557 0285   +971 6 557 0286   +971 6 557 0287   +971 6 557 0288   +971 6 557 0289   +971 6 557 0290   +971 6 557 0291   +971 6 557 0292   +971 6 557 0293   +971 6 557 0294   +971 6 557 0295   +971 6 557 0296   +971 6 557 0297   +971 6 557 0298   +971 6 557 0299   +971 6 557 0300   +971 6 557 0301   +971 6 557 0302   +971 6 557 0303   +971 6 557 0304   +971 6 557 0305   +971 6 557 0306   +971 6 557 0307   +971 6 557 0308   +971 6 557 0309   +971 6 557 0310   +971 6 557 0311   +971 6 557 0312   +971 6 557 0313   +971 6 557 0314   +971 6 557 0315   +971 6 557 0316   +971 6 557 0317   +971 6 557 0318   +971 6 557 0319   +971 6 557 0320   +971 6 557 0321   +971 6 557 0322   +971 6 557 0323   +971 6 557 0324   +971 6 557 0325   +971 6 557 0326   +971 6 557 0327   +971 6 557 0328   +971 6 557 0329   +971 6 557 0330   +971 6 557 0331   +971 6 557 0332   +971 6 557 0333   +971 6 557 0334   +971 6 557 0335   +971 6 557 0336   +971 6 557 0337   +971 6 557 0338   +971 6 557 0339   +971 6 557 0340   +971 6 557 0341   +971 6 557 0342   +971 6 557 0343   +971 6 557 0344   +971 6 557 0345   +971 6 557 0346   +971 6 557 0347   +971 6 557 0348   +971 6 557 0349   +971 6 557 0350   +971 6 557 0351   +971 6 557 0352   +971 6 557 0353   +971 6 557 0354   +971 6 557 0355   +971 6 557 0356   +971 6 557 0357   +971 6 557 0358   +971 6 557 0359   +971 6 557 0360   +971 6 557 0361   +971 6 557 0362   +971 6 557 0363   +971 6 557 0364   +971 6 557 0365   +971 6 557 0366   +971 6 557 0367   +971 6 557 0368   +971 6 557 0369   +971 6 557 0370   +971 6 557 0371   +971 6 557 0372   +971 6 557 0373   +971 6 557 0374   +971 6 557 0375   +971 6 557 0376   +971 6 557 0377   +971 6 557 0378   +971 6 557 0379   +971 6 557 0380   +971 6 557 0381   +971 6 557 0382   +971 6 557 0383   +971 6 557 0384   +971 6 557 0385   +971 6 557 0386   +971 6 557 0387   +971 6 557 0388   +971 6 557 0389   +971 6 557 0390   +971 6 557 0391   +971 6 557 0392   +971 6 557 0393   +971 6 557 0394   +971 6 557 0395   +971 6 557 0396   +971 6 557 0397   +971 6 557 0398   +971 6 557 0399   +971 6 557 0400   +971 6 557 0401   +971 6 557 0402   +971 6 557 0403   +971 6 557 0404   +971 6 557 0405   +971 6 557 0406   +971 6 557 0407   +971 6 557 0408   +971 6 557 0409   +971 6 557 0410   +971 6 557 0411   +971 6 557 0412   +971 6 557 0413   +971 6 557 0414   +971 6 557 0415   +971 6 557 0416   +971 6 557 0417   +971 6 557 0418   +971 6 557 0419   +971 6 557 0420   +971 6 557 0421   +971 6 557 0422   +971 6 557 0423   +971 6 557 0424   +971 6 557 0425   +971 6 557 0426   +971 6 557 0427   +971 6 557 0428   +971 6 557 0429   +971 6 557 0430   +971 6 557 0431   +971 6 557 0432   +971 6 557 0433   +971 6 557 0434   +971 6 557 0435   +971 6 557 0436   +971 6 557 0437   +971 6 557 0438   +971 6 557 0439   +971 6 557 0440   +971 6 557 0441   +971 6 557 0442   +971 6 557 0443   +971 6 557 0444   +971 6 557 0445   +971 6 557 0446   +971 6 557 0447   +971 6 557 0448   +971 6 557 0449   +971 6 557 0450   +971 6 557 0451   +971 6 557 0452   +971 6 557 0453   +971 6 557 0454   +971 6 557 0455   +971 6 557 0456   +971 6 557 0457   +971 6 557 0458   +971 6 557 0459   +971 6 557 0460   +971 6 557 0461   +971 6 557 0462   +971 6 557 0463   +971 6 557 0464   +971 6 557 0465   +971 6 557 0466   +971 6 557 0467   +971 6 557 0468   +971 6 557 0469   +971 6 557 0470   +971 6 557 0471   +971 6 557 0472   +971 6 557 0473   +971 6 557 0474   +971 6 557 0475   +971 6 557 0476   +971 6 557 0477   +971 6 557 0478   +971 6 557 0479   +971 6 557 0480   +971 6 557 0481   +971 6 557 0482   +971 6 557 0483   +971 6 557 0484   +971 6 557 0485   +971 6 557 0486   +971 6 557 0487   +971 6 557 0488   +971 6 557 0489   +971 6 557 0490   +971 6 557 0491   +971 6 557 0492   +971 6 557 0493   +971 6 557 0494   +971 6 557 0495   +971 6 557 0496   +971 6 557 0497   +971 6 557 0498   +971 6 557 0499   +971 6 557 0500   +971 6 557 0501   +971 6 557 0502   +971 6 557 0503   +971 6 557 0504   +971 6 557 0505   +971 6 557 0506   +971 6 557 0507   +971 6 557 0508   +971 6 557 0509   +971 6 557 0510   +971 6 557 0511   +971 6 557 0512   +971 6 557 0513   +971 6 557 0514   +971 6 557 0515   +971 6 557 0516   +971 6 557 0517   +971 6 557 0518   +971 6 557 0519   +971 6 557 0520   +971 6 557 0521   +971 6 557 0522   +971 6 557 0523   +971 6 557 0524   +971 6 557 0525   +971 6 557 0526   +971 6 557 0527   +971 6 557 0528   +971 6 557 0529   +971 6 557 0530   +971 6 557 0531   +971 6 557 0532   +971 6 557 0533   +971 6 557 0534   +971 6 557 0535   +971 6 557 0536   +971 6 557 0537   +971 6 557 0538   +971 6 557 0539   +971 6 557 0540   +971 6 557 0541   +971 6 557 0542   +971 6 557 0543   +971 6 557 0544   +971 6 557 0545   +971 6 557 0546   +971 6 557 0547   +971 6 557 0548   +971 6 557 0549   +971 6 557 0550   +971 6 557 0551   +971 6 557 0552   +971 6 557 0553   +971 6 557 0554   +971 6 557 0555   +971 6 557 0556   +971 6 557 0557   +971 6 557 0558   +971 6 557 0559   +971 6 557 0560   +971 6 557 0561   +971 6 557 0562   +971 6 557 0563   +971 6 557 0564   +971 6 557 0565   +971 6 557 0566   +971 6 557 0567   +971 6 557 0568   +971 6 557 0569   +971 6 557 0570   +971 6 557 0571   +971 6 557 0572   +971 6 557 0573   +971 6 557 0574   +971 6 557 0575   +971 6 557 0576   +971 6 557 0577   +971 6 557 0578   +971 6 557 0579   +971 6 557 0580   +971 6 557 0581   +971 6 557 0582   +971 6 557 0583   +971 6 557 0584   +971 6 557 0585   +971 6 557 0586   +971 6 557 0587   +971 6 557 0588   +971 6 557 0589   +971 6 557 0590   +971 6 557 0591   +971 6 557 0592   +971 6 557 0593   +971 6 557 0594   +971 6 557 0595   +971 6 557 0596   +971 6 557 0597   +971 6 557 0598   +971 6 557 0599   +971 6 557 0600   +971 6 557 0601   +971 6 557 0602   +971 6 557 0603   +971 6 557 0604   +971 6 557 0605   +971 6 557 0606   +971 6 557 0607   +971 6 557 0608   +971 6 557 0609   +971 6 557 0610   +971 6 557 0611   +971 6 557 0612   +971 6 557 0613   +971 6 557 0614   +971 6 557 0615   +971 6 557 0616   +971 6 557 0617   +971 6 557 0618   +971 6 557 0619   +971 6 557 0620   +971 6 557 0621   +971 6 557 0622   +971 6 557 0623   +971 6 557 0624   +971 6 557 0625   +971 6 557 0626   +971 6 557 0627   +971 6 557 0628   +971 6 557 0629   +971 6 557 0630   +971 6 557 0631   +971 6 557 0632   +971 6 557 0633   +971 6 557 0634   +971 6 557 0635   +971 6 557 0636   +971 6 557 0637   +971 6 557 0638   +971 6 557 0639   +971 6 557 0640   +971 6 557 0641   +971 6 557 0642   +971 6 557 0643   +971 6 557 0644   +971 6 557 0645   +971 6 557 0646   +971 6 557 0647   +971 6 557 0648   +971 6 557 0649   +971 6 557 0650   +971 6 557 0651   +971 6 557 0652   +971 6 557 0653   +971 6 557 0654   +971 6 557 0655   +971 6 557 0656   +971 6 557 0657   +971 6 557 0658   +971 6 557 0659   +971 6 557 0660   +971 6 557 0661   +971 6 557 0662   +971 </p>			

حكومة الشارقة  
GOVERNMENT OF SHARJAH



### شهادة ترخيص

#### License Certificate

LICENSE NO.	24468	٢٤٤٦٨	رقم الرخصة
NAME	SHUCHI TEXTILE (FZC)		
LEGAL STATUS	Free Zone Co. with Limited Liability	شوتسي تكتايل (ش.م.ح)	الاسم
TYPE OF LICENSE	Industrial	شركة منطقة حرة ذات مسؤولية محدودة	الشكل القانوني
ACTIVITY(S)	Textile Fibers Preparatory Operations	صناعة	نوع الرخصة
OWNER(S)	ASHOK KUMAR SEWDA SHANKAR LAL SEWDA MANOJ PRAJAPATI SHANKARBHAI PRAJAPATI	العمليات التحضيرية على ألياف النسيج	النشاط
MANAGER	ANILKUMAR BABULAL RUNTHALA BABULAL RAMPRATAP RUNTHALA		
SAIF-ZONE ADDRESS	400 M2 Warehouse A2-030 Sharjah - U.A.E		
INCORPORATION DATE	08 May 2024	٢٠٢٤٠٥٠٨	تاريخ عقد التأسيس
ISSUE DATE	08 May 2024	٢٠٢٤٠٥٠٨	تاريخ الاصدار
EXPIRY DATE	07 May 2025	٢٠٢٥٠٥٠٧	تاريخ الانتهاء
REMARKS	<p>THIS LICENSE IS ISSUED AND BASED UPON EMIRI DECREE NO. 2 OF 1995 ISSUED IN SHARJAH ON MAY 8, 1995</p> <p>THIS LICENSE IS GRANTED TO THE LICENSEE ONLY AND SHALL NOT BE LEASED OR TRANSFERRED WITHOUT PRIOR APPROVAL OF THE SAIF ZONE</p> <p>SALES IN U.A.E. SHALL BE CARRIED OUT IN ACCORDANCE WITH THE VALID LAWS AND REGULATIONS THEREOF</p>	<p>هذه الرخصة صادرة استناداً إلى المرسوم الأميري رقم ٢ لسنة ١٩٩٥ الصادر في الشارقة بتاريخ ٨ مايو ١٩٩٥</p> <p>هذه الرخصة منحها للرخص له فقط ولا يجوز تأجيرها أو تحويلها إلا بموافقة هيئة المنطقة الحرة لمطار الشارقة الدولي</p> <p>تم إصدار البيع داخل الدولة وفقاً للنظم والقوانين السارية فيها</p>	ملاحظات

#### To check the validity of the license:

- Send an SMS to 2514 with License number.
- Scan the QR code.
- Visit the website:  
<https://portal.saif-zone.com/LicenseDetail.aspx>



#### للحاق من صلاحية الرخصة:

- رسالة نصية قصيرة (SMS) إلى الرقم 2514 مع رقم الرخصة.
- مسم رمز الاستجابة السريع (QR Code).
- زيارة الموقع الإلكتروني:  
<https://portal.saif-zone.com/LicenseDetail.aspx>

هذه الوثيقة رسمية ولا تحتاج لختم أو توقيع

This document is official and it does not need to be stamped or signed

Date : 08/05/2024

\*VS\*

التاريخ: ٢٠٢٤٠٥٠٨

### Image: XXXI

- Further, he perused screenshot of whatsapp chat, retrieved from his mobile phone wherein Shrikant Sharma is directing him “Shuchi to Shukran...make local invoice”{earlier reproduced and discussed at Point 10(xix)}.

- On perusal of the above conversation, he stated that Sh. Shrikant Sharma Ji had directed him to make local purchase invoice where goods were transferred from Shuchi Textile to Shukran Textile. Further, Sh. Shrikant Sharma also provided the invoice date and quantity of goods to be mentioned on the local purchase invoice document.
- On being asked about Mr. Shrikant Sharma, he submitted that as per his knowledge, Shrikant Sharma (UAE based) is an employee of Sh. Anil Kumar Runthala and Sh. Ashok Sewda and who looked after operations and documentation of suppliers firm namely Shukran Textiles and Shuchi Textiles.
- Further, he perused the screenshot of whatsapp chat (attached with statement) retrieved from his mobile phone between Sh. GTL Anil Sir and him: on perusal, he submitted that the contact name “GTL Anil Sir” is saved for Sh. Anil Kumar Runthala, who has provided his scanned signature, which is to be used on the Production Flow Chart of M/s Shuchi Textiles. Further, he again submitted that Sh. Anil Kumar Runthala and Sh. Ashok Sewda were both handling the supplier firms namely Shukran Textiles and Shuchi Textiles and all the documentations in respect of the said firms were prepared at Ahmedabad office.
- Further, he perused screenshot of forwarded whatsapp messages (attached with statement) sent by him, retrieved from his mobile phone: on perusal, he submitted that the above messages were sent to him by either Sh. Anil Kumar Runthala, Sh. Ashok Sewda or Sh. Shrikant Sharma in respect of documentation of imports of goods done by M/s Murae Organisor Limited. Further, he also stated that documentation of import of goods as well as supplier's documents in M/s Murae Organisor Limited (*another importing firm being handled by same masterminds/key persons*) were also prepared by him on the directions of Sh. Anil Kumar Runthala and Sh. Ashok Sevda.
- Further, he perused screenshot of whatsapp messages shared among GTL Anil Sir (Sh. Anil Kumar Runthala) , him and other members retrieved from his mobile phone on perusal, he submitted that the above messages were shared in a whatsapp group by GTL Anil sir (Sh. Anil Kumar Runthala) wherein he stated that he had paid to MAA (CHA) amount of duty in respect of import consignments and shared the payment details in the group for record purpose.
- Further, he again re-iterated that all the work in respect of import of goods and documentation in respect of respective suppliers of above 3 firms namely M/s Kkrrafton Developer Limited, M/s Gujarat Toolroom Limited & M/s Murae Organisor Limited is managed by Sh. Anil Kumar Runthala and Sh. Ashok Sewda.
- Also, he submitted that other documents retrieved from his mobiles in respect of import of goods by M/s Kkrrafton Developer Limited, M/s Gujarat Toolroom Limited & M/s Murae Organisor Limited including exporter firms documents were either shared by Sh. Anil Kumar Runthala and Sh. Ashok Sewda or prepared on their directions.
- On being asked about whether he was aware that the documentation work regarding import of goods by M/s Kkrrafton Developer Limited, M/s Gujarat

Toolroom Limited & M/s Murae Organisor Limited being done by him at the Ahmedabad office on the directions of Sh. Anil Kumar Runthala and Sh. Ashok Sewda were specifically done to mis use the exemption benefit provided under India-UAE CEPA Notification No.22/2022 dt. 30.04.2022, in this regard, he replied that he had no idea about the mis-use of the exemption benefit provided under India-UAE CEPA Notification No.22/2022 dt.30.04.2022 by the said firms.

- Also, he submitted that after the enquiry conducted by this office and SGST department in respect of above firms, he had resigned from Bharat Global Developers Ltd. (M/s Kkrrafton Developer Limited) on 13.03.2025 w.e.f 29.03.2025 via email and submitted the copy of said email for reference please **(RUD-68)**.

Therefore, it appears that the forensic examination of the mobile phone of Shri Gaurav Chakrawarti, corroborated by his statement recorded under Section 108 of the Customs Act, 1962, clearly establishes that all import-related documentation for M/s Kkrrafton Developer Ltd., M/s Gujarat Toolroom Ltd., and M/s Murae Organisor Ltd. was centrally controlled and prepared under the directions of Shri Anil Kumar Runthala and Shri Ashok Sewda, with active coordination by their UAE-based associate Shri Shrikant Sharma. The retrieved chats, editable files, scanned signatures, supplier licenses, Production Flow Charts, and instructions to "make" or "change" local and export invoices demonstrate that supplier-side documents, including those crucial for meeting the Product Specific Rule (PSR) criteria under India-UAE CEPA, were being drafted, modified, or manipulated from the Ahmedabad office itself rather than being independently generated by the purported UAE suppliers. This shows a common modus operandi across all three importer entities, wherein fabricated or altered supplier documents were systematically used to misrepresent origin and manufacturing processes, thereby enabling wrongful availing of exemption under India-UAE CEPA Notification No. 22/2022-Customs dated 30.04.2022.

## 22 LEGAL PROVISIONS:

- 1) **Section 2 (22)**— “**Goods**” includes (a)- Vessels, aircraft & vehicles; (b) stores; (c) Baggage; (d) currency & negotiable instruments; and (e) any other kind of movable property.”
- 2) **Section 2 (23)** - – “**import**”, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;
- 3) **Section 2 (41) defines the term **value** as** :- "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub-section (1) or sub-section (2) of Section 14;

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

**5) Section 14- Valuation of goods** - (1) For the purposes of the Customs Tariff Act, 1975 (51 of 1975), or any other law for the time being in force, the value of the imported goods and export goods shall be the transaction value of such goods, that is to say, the price actually paid or payable for the goods when sold for export to India for delivery at the time and place of importation, or as the case may be, for export from India for delivery at the time and place of exportation, where the buyer and seller of the goods are not related and price is the sole consideration for the sale subject to such other conditions as may be specified in the rules made in this behalf:

Provided that such transaction value in the case of imported goods shall include, in addition to the price as aforesaid, any amount paid or payable for costs and services, including commissions and brokerage, engineering, design work, royalties and licence fees, costs of transportation to the place of importation, insurance, loading, unloading and handling charges to the extent and in the manner specified in the rules made in this behalf:

Provided further that the rules made in this behalf may provide for,-

(i) the circumstances in which the buyer and the seller shall be deemed to be related;

(ii) the manner of determination of value in respect of goods when there is no sale, or the buyer and the seller are related, or price is not the sole consideration for the sale or in any other case;

(iii) the manner of acceptance or rejection of value declared by the importer or exporter, as the case may be, where the proper officer has reason to doubt the truth or accuracy of such value, and determination of value for the purposes of this section :

Provided also that such price shall be calculated with reference to the rate of exchange as in force on the date on which a bill of entry is presented under section 46, or a shipping bill of export, as the case may be, is presented under section 50.

(2) Notwithstanding anything contained in sub-section (1), if the Board is satisfied that it is necessary or expedient so to do, it may, by notification in the Official Gazette, fix tariff values for any class of imported goods or export goods, having regard to the trend of value of such or like goods, and where any such tariff values are fixed, the duty shall be chargeable with reference to such tariff value.

*Explanation. - For the purposes of this section –*

a) “rate of exchange” means the rate of exchange –

(i) determined by the Board, or  
 (ii) ascertained in such manner as the Board may direct, for the conversion of Indian currency into foreign currency or foreign currency into Indian currency;

(b) "foreign currency" and "Indian currency" have the meanings respectively assigned to them in clause (m) and clause (q) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999).]

## 6) 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.
- (2) The proper officer may verify the 12 [the entries made under section 46 or section 50 and the self-assessment of goods referred to in sub-section and for this purpose, examine or test any imported goods or export goods or such part thereof as may be necessary.

[Provided that the selection of cases for verification shall primarily be on the basis of risk evaluation through appropriate selection criteria.]

- (3) For [the purposes of verification] under sub-section (2), the proper officer may require the importer, exporter or any other person to produce any document or information, whereby the duty leviable on the imported goods or export goods, as the case may be, can be ascertained and thereupon, the importer, exporter or such other person shall produce such document or furnish such information.]
- (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.
- (5) Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter 16[\*\*\*] and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

*Explanation – For the removal of doubts, it is hereby declared that in cases where an importer has entered any imported goods under section 46 or an exporter has entered any export goods under section 50 before the date on which the Finance Bill, 2011 receives the assent of the President, such*

*imported goods or export goods shall continue to be governed by the provisions of section 17 as it stood immediately before the date on which such absent is received.*

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

- (1) .....
- (2) .....
- (3) .....

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

- (a) *collusion; or*
- (b) *any wilful misstatement; or*
- (c) *suppression of facts,*

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

**8) Section 28AA. Interest on delayed payment of duty:**

- (1) *Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made there under, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*
- (2) *Interest at such rate not below ten percent and not exceeding thirty-six per cent per annum, as the Central Government may, by notification in the Official Gazette, fix shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.*

**Section 28DA. Procedure regarding claim of preferential rate of duty. -**

- (1) *An importer making claim for preferential rate of duty, in terms of any trade agreement, shall -*
  - (i) *make a declaration that goods qualify as originating goods for preferential rate of duty under such agreement;*

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

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

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

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

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

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

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

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

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

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

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

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

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

(8) Where the Issuing Authority or exporter or producer, as the case may be, does not furnish information within the specified time or the information furnished by him is not found satisfactory, the proper officer shall disallow the preferential tariff treatment for reasons to be recorded in writing:

**Provided** that in case of receipt of incomplete or non-specific information, the proper officer may send another request to the Issuing Authority stating specifically the shortcoming in the information furnished by such authority, in such circumstances and in such manner as may be provided by rules.

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

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

- (i) the tariff item is not eligible for preferential tariff treatment;
- (ii) complete description of goods is not contained in the certificate of origin;
- (iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;
- (iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".

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

*Explanation-For the purposes of this Chapter,-*

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

(b)"identical goods" means goods that are same in all respects with reference to the country of origin criteria under the trade agreement;

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

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

## **9) Section 46- Entry of goods on importation:**

(1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting [electronically] [on the

customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed]:

[Provided that the 1[Principal Commissioner of Customs or Commissioner of Customs] may, in cases where it is not feasible to make entry by presenting electronically 6[on the customs automated system], allow an entry to be presented in any other manner:

Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

- (2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.
- (3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

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

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

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

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

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

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

**10) Section 110. Seizure of goods, documents and things.**—(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods:

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**11)Section 110AAA. Action subsequent to inquiry, investigation or audit or any other specified purpose. -**

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

- (a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;
- (b) any duty has been erroneously refunded;
- (c) any drawback has been erroneously allowed; or
- (d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded,

then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

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

(ii) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5]

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

- (a) .....
- (b) .....

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

**13)Section 112. Penalty for improper importation of goods, etc.**- Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty 5[not exceeding the value of the goods or five thousand rupees], whichever is the greater;

**(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:**

Provided that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;]

**(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty 8[not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater**

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

**(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest.**

**14)Section 114A. Penalty for short-levy or non-levy of duty in certain cases. -**

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the

case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

**15)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."

**16)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

**17)Section 125. Option to pay fine in lieu of confiscation.** - (1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods<sup>39</sup>or, where such owner is not known, the person from whose possession or custody such goods have been seized,] an option to pay in lieu of confiscation such fine as the said officer thinks fit:

[Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, [no such fine shall be imposed]:

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

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

## **18)Customs Valuation (Determination of Value of Imported Goods) Rules, 2007**

### **Rule 3. Determination of the method of valuation. -**

- (3) (a) Where the buyer and seller are related, the transaction value shall be accepted provided that the examination of the circumstances of the sale of the imported goods indicate that the relationship did not influence the price.
- (b) In a sale between related persons, the transaction value shall be accepted, whenever the importer demonstrates that the declared value of the goods being

valued, closely approximates to one of the following values ascertained at or about the same time.

- (i) the transaction value of identical goods, or of similar goods, in sales to unrelated buyers in India;
- (ii) **the deductive value for identical goods or similar goods;**
- (iii) the computed value for identical goods or similar goods:

Provided that in applying the values used for comparison, due account shall be taken of demonstrated differences in commercial levels, quantity levels, adjustments in accordance with the provisions of rule 10, and cost incurred by the seller in sales in which he and the buyer are not related;

- (c) substitute values shall not be established under the provisions of clause (b) of this sub-rule.
- (4) if the value cannot be determined under the provisions of sub-rule (1), the value shall be determined by proceeding sequentially through rules 4 to 9.

#### **4. Transaction value of identical goods. -**

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

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

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

(c) Where no sale referred to in clause (b) of sub-rule (1), is found, the transaction value of identical goods sold at a different commercial level or in different quantities or both, adjusted to take account of the difference attributable to commercial level or to the quantity or both, shall be used, provided that such adjustments shall be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustments, whether such adjustment leads to an increase or decrease in the value.

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

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

#### **Rule 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.

- (2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

*Explanation. - (1) For the removal of doubts, it is hereby declared that: -*

- (i) *This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.*
- (ii) *The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.*
- (iii) *The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -*
- (a) *the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;*
- (b) *the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;*
- (c) *the sale involves special discounts limited to exclusive agents;*
- (d) *the misdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;*
- (e) *the non-declaration of parameters such as brand, grade, specifications that have relevance to value;*
- (f) *the fraudulent or manipulated documents.*

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

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

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

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

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

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

TABLE I

<b>S.No.</b>	<b>Tariff Item</b>	<b>Description</b>	<b>BCD Rate in % (unless otherwise specified)</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
<b>5568 to 5691</b>	<b>54071011 to 54079400</b>	All Goods	0
<b>6287 to 6300</b>	<b>60061000 to 60069000</b>	All Goods	0

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

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

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

(d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;

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

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

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

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

**Discussion/Outcome of the facts and evidences gathered during the investigation:**

**23** The investigation undertaken pursuant to the recovery of electronic records, examination of seized goods, and laboratory analysis of representative samples has been elaborated in earlier paras. It can be conclusively established that there are material deviations between the importer's declarations and the actual nature of the goods. As per examination and test report of the goods, the discrepancies in GSM, composition of yarn, dyed/printed characteristics, mis-classification, and non-alignment with material origin as claimed in the respective Form-I, substantiate that the imports do not satisfy the Product Specific Rule (PSR) required for preferential duty claim under India-UAE CEPA Notification No. 22/2022-Cus. The test report of CRCL, along with document examination and forensic data analysis, clearly indicate that the declared material content and processing origin are inconsistent with the factual nature of the imported fabric.

**24** The importer, despite multiple opportunities, has failed to furnish the requisite information mandated under CAROTAR Rule, 2020, particularly relating to origin criteria, manufacturing process, value addition proof, supplier-level

documentation and supporting evidences forming the basis of COO claim. Summons issued to the Noticee(s) had not been honoured. This type of deliberate non-cooperation, withholding of documents, and avoidance of enquiry proceedings directly obstructed verification of preferential claim from importer side. This strongly establishes the fact that that origin criteria is not fulfilled as per CAROTAR Rule, 2020.

**25** The verification report with respect to Country-of-Origin certificate sent to FTA cell was received by this office. On the basis of the documents received in the verification report and the material evidences gathered during the investigation, each supplier wise Country-of-Origin Certificate (COO) and their respective documents/details are individually examined, which is summarized henceforth.

**26 The import shipments supplied by M/s Shukran Textile FZC, UAE to M/s. Gujarat Toolroom Limited under CTH 60063400: -**

Total **04** consignments of Knitted fabric declared under CTH 60063200/60063400 have been imported by M/s GTL from UAE based supplier M/s Shukran Textile FZC, UAE, wherein they have availed duty exemption benefits (duty forgone) of **Rs. 1,44,95,234/-** by claiming the ineligible benefits of India UAE CEPA Notification No. 22/2022-Cus. The individual COOs are discussed henceforth;

**A. MOE-CoO-CICO-0184718-20241105 Dated 06.11.2024 (SHUKRAN TEXTILES FZC), BE No. 6657885 dated 13.11.2024** having declared goods '60063400' – 'Other Knitted or Crocheted Fabrics, of printed synthetic fibers. The importer has availed benefit of Notification No. 22/2022-Cus, and the duty forgone amount is **Rs. 43,17,148/-** in the instant consignment; however, the subject import doesn't appear eligible for such benefits on the basis of grounds mentioned below: -

**I. Discrepancies on the basis of Import documents and test report**

- From the analysis of import documents only (**RUD-69**), there appears to be clear discrepancies in goods declared as raw material in Form-I and goods imported. The goods under above mentioned Certificate of origin are under HSN code '60063400' – 'Other Knitted or Crocheted Fabrics, of **printed** synthetic fibers, n.e.s'. As per Form-I, Importer has provided the Circular knitting as operations which were undertaken in production process of the impugned goods and "*CTH+VA40%*" as Originating Criterion. The originating material in the manufacturing process of final goods are "Containing 85% or more by weight of **staple fibres** of **Nylon** or other **polyamide**: single yarn" with declared CTH 55091100. However, as per test report obtained with respect to the impugned imported goods, the goods are found to be "**Dyed** circular knitted fabric, composed of **Polyester filament yarns** and **polyester** spun yarn".
- Thus, on analyzing the same, it appears that fabric manufactured from filament yarn cannot originate from staple fiber of Nylon/Polyamide, and further Nylon/Polyamide raw material cannot yield a final product made of polyester. The raw material declared and the imported fiber composition are thus fundamentally contradictory. Further, the declared description of the goods in the respective COO mentions "**printed synthetic fibres**", while the test result identifies the goods as "**dyed fabric**". Printing and dyeing are

distinct finishing processes — printing involves surface coloration patterns, whereas dyeing involves uniform coloration of fibres or fabric.

**II. Discrepancies on the basis of documents received under overseas COO verification inquiry: -**

Further, in view of above discrepancies found in the import documents, the COO verification is initiated as per Rule 6(1)(b) of CAROTAR, 2020 and on verification of reply received vide email dated 25.08.2025 (**RUD-70**), following observations are pointed out: -

**Table: VII**

<b>Query sent under Questionnaire</b>	<b>Reply received under COO verification through FTA Cell</b>	<b>REMARKS/OBSERVATIONS</b>
Brief Description of the Commercial activity of the Exporter	Digital Printing is an advanced technology wherein technology wherein digital designs are directly printed onto paper using inkjet printers-eliminating the turnaround time. The printed paper is subsequently utilized in a sublimation machine, where heat and pressure transform the dye into gas without liquefaction. This gaseous dye bonds at a molecular level with polyester fabrics, resulting in vibrant, long-lasting and washable prints.	<b>The instant submission of the importer is contradictory to the earlier submission of the supplier under the declared Form I</b> , because as per Form I, the subject raw material had undergone Circular Knitting process, whereas the production process shown by the supplier under this COO verification inquiry mentioned only printing.
Identify and obtain copies of documents evidencing procurement of "raw material" declared by the said supplier Copy of the application submitted by the exporter/manufacturer along with supporting	Copies of the Bill of Lading (BL) Inward and Packing List (PL) for the sourced raw materials have been attached for verification Available within the systems records.	With the reply, Invoice and Packing List dated 04.11.2024 has been provided wherein M/s Shuchi Textiles (FZC), UAE is supplying 'Fabrics' under CTH 60063100 to M/s Shukran Textile (FZC), Sharjah. However, in the next documents dated 04.11.2024 (Free Zone Internal Transfer Local purchase) issued by Sharjah Ports, Customs and Free Zones Authority, UAE wherein the goods 'Fabric'

documents for issuance of Certificate of Origin by the Issuing Authority may please be provided		<p>classified under CTH 52081100 has been supplied to M/s Shukran Textile FZC, the classification of subject goods was further modified thorough hand-written correction to CTH 60013100. Moreover, it is noticed that in every similar document provided by the supplier there is a correction in CTH, but the reason of the same is not mentioned. The supplier has mentioned its raw material as 'Fabric' of HS code 60063100, while the imported product as per BE &amp; COO are "60063400-Other Knitted or Crocheted Fabrics". <b>Therefore, no CTH level change has been occurred, thus the goods do not qualify for origin criteria - PSR.</b> Seal mismatch was noticed as discussed at Point (20.2) (iv). Thus, the chain of documents appears to be a bundle of manipulated documents.</p>
Details of the production/manufacturing facility available with the Exporter, including details of individual machines/production units. Has the declared production process actually taken place in the exporting country?	<p>Yes, the entire production process was executed within the United Arab Emirates, as outlined below:</p> <ul style="list-style-type: none"> <li>I. Designed development by specialized software,</li> <li>II. Sublimation paper printing using high resolution digital printers;</li> <li>III. Alignment of printed paper and polyester fabric into the sublimation unit;</li> <li>IV. Exposure to a temperature of 200°C or above depending on print complexity;</li> <li>V. Sublimation phase</li> </ul>	<p>No corroborative documents, production details, or machinery photographs have been provided. The supplier claims complete UAE-based production, yet the actual source of raw material is undisclosed. Transactional documents show Shuchi Textiles FZC and Shukran Textile FZC alternately supplying the same goods to each other, indicating possible document fabrication to falsely justify PSR origin. Point No 20.2 (xv)</p> <p>Form-I states the raw material underwent "knitting with one row of needles," whereas the supplier shows only a printing</p>

	<p>where ink transforms into gas;</p> <p>VI. Post-process separation and cooling of fabric and paper.</p> <p>VII. Quality assurance through checker and roller machines to identify any defects.</p> <p>VIII. Final product is rolled per customer specifications and securely packed.</p>	<p>process. Form-I also declares raw material as "55091100 - nylon/polyamide staple fibre yarn," but the supplier now shows "60063100 fabric" as input and printing as process.</p> <p>.</p> <p>With the reply, Invoice and Packing List dated 04.11.2024 and relevant UAE internal transfer document have been provided, wherein it is noticed that there is manual and unexplained corrections in CTH (e.g., 52081100 altered to 60013100;. Moreover, even if the procured material be considered as 60013100, then also PSR origin criteria remain unfulfilled in absence of CTH level transformation in procured and supplied goods.</p>
<p>Please provide the information about the production processes carried out for the goods which have been certified as originating in the said CoO: Details, Value of contribution of the production process, % of the value addition attributable to the Production Process.</p>	<p>Cost Sheet Attached in the accompany email.</p> <p>Yes, the entire production process was executed within the United Arab Emirates, as outlined below:</p> <p>I. Designed development by specialized software,</p> <p>II. Sublimation paper printing using high resolution digital printers;</p> <p>III. Alignment of printed paper and polyester fabric into the sublimation unit;</p> <p>IV. Exposure to a temperature of 200°C or above depending on print complexity;</p> <p>V. Sublimation phase where ink transforms into gas;</p> <p>VI. Post-process</p>	<p>The supporting documents submitted with the Cost Sheet are unreliable and cast serious doubt on the genuineness of the declared production details. As discussed earlier, both the imported goods and the claimed <b>raw materials fall under CTH 6006, indicating absence of any CTH-level transformation.</b> These deficiencies collectively establish the PSR origin criterion under CEPA remains unfulfilled/unjustified.</p>

	<p>separation and cooling of fabric and paper.</p> <p>VII. Quality assurance through checker and roller machines to identify any defects.</p> <p>VIII. Final product is rolled per customer specifications and securely packed.</p>	
<p>Please provide the information pertaining to cost of each of the raw materials used to produce the goods which have been certified as originating in the said CoO (Refer: Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)</p>	<p>Goods status: Exported goods are not wholly obtained in the Country of Export Cost Sheet Attached in the accompany email.</p>	<p>Evasive reply. It is worth observing in the cost sheet that the Supplier's Inward UAE invoice is dated 04.11.2024, whereas the date of UAE SEZ Entry Number 35170 in Cost Sheet is mentioned as 15.05.2024 (copy of subject SEZ Entry BOE is not provided), and again the export invoice dated is mentioned as 05.11.2024, which itself arises suspicion about the subject Cost Sheet, therefore, it reinforces the doubt that <b>no actual manufacturing process was undertaken</b> in the exporting country and the cost sheet appears to be fabricated.</p>
<p>The following information about other production costs (i.e. other than the cost of raw materials), such as Labour Cost, Overhead Cost and any other relevant elements which are relevant to the origin determination of the product involved in the production of final product, may be provided (Refer:</p>	<p>Wholly Obtained Clause Clarification:</p> <p>The applicability of the "wholly obtained" criteria do not pertain to this product, as it qualifies under the Product Specific Rules (PSR). For formal clarification, this query should be addressed directly to the Ministry of Economy, as it lies outside the exporter's purview. Cost sheet has been duly enclosed with this email</p>	<p>Goods status: Exported</p> <p>Reply is not query specific. The Cost Sheet is not genuinely co-relating the details in order to qualify for Origin Criteria as mentioned in COO. Further, the reply with respect to inventory management method has not been given. This clearly indicates the lack of any credible system being maintained as mandated by CAROTAR Rules 2020 and thus the claimed PSR criteria appears to be without substantive proof.</p>

Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)	goods are not wholly obtained in the Country of Export	
Are the raw materials/components/inputs used to produce the goods which have been certified as originating in the said CoO, fungible goods? If so, details of the inventory management method may please be provided	Compliance with PSR: The raw material utilized fall under the Product Specific Rules category and compliant with relevant origin criteria. Not Applicable. Cost sheet has been duly enclosed with this email	On perusal of raw material and item imported (Both are product under CTH 6006), it is clear that it does not qualify for PSR originating criteria because no CTH level change has been occurred.
Can 'the said raw material' thus obtained by the suppliers qualify as Wholly obtained or PSR as claimed in terms of the CEPA Rules. The following information about other production costs (i.e. other than the cost of raw materials), such as Labour Cost, Overhead Cost and any other relevant elements which are relevant to the origin determination of the product involved in the production of final product, may be provided	Compliance with PSR: The raw material utilized fall under the Product Specific Rules category and compliant with relevant origin criteria. Wholly Obtained Clause Clarification: The applicability of the "wholly obtained" criteria does not pertain to this product, as it qualifies under the Product Specific Rules (PSR). For formal clarification, this query should be addressed directly to the Ministry of Economy, as it lies outside the exporter's purview.	False claim without any proper supporting document. On perusal of raw material and item imported (Both are product of CTH 6006), it is clear that it does not qualify for PSR originating criteria because no CTH level change has been occurred. Evasive reply. The exporter has claimed that the product is not wholly obtained. And on perusal of raw material and item imported (Both are product of CTH 6006), it is clear that it also does not qualify for PSR originating criteria because no CTH level change has been occurred;
Can 'Country of Origin' Certificates be amended	Not Applicable.	<b>As per the Form I submitted by the importer, issued by Shukran Textile, the COO has</b>

retrospectively to change the material origin criteria from 'Wholly Obtained' to 'Product Specific Rule'		<b>been issued retrospectively, however, no such remark in the respective COO is available.</b> No clarification is provided in this verification report regarding the same.
Can 'the said raw material' thus obtained by the suppliers qualify as Wholly obtained or PSR as claimed in terms of the CEPA Rules	Compliance with PSR: The raw material utilized fall under the Product Specific Rules category and compliant with relevant origin criteria.	False claim without any proper supporting document. On perusal of raw material and item imported (Both are product of CTH 6006), it is clear that it does not qualify for PSR originating criteria because no CTH level change has been occurred.

### **III. Discrepancies on the basis of forensic data examination for same COO certificate: -**

In the WhatsApp chat retrieved from the mobile phone of Gaurav Chakrawarti, the documents (Invoice, internal transfer document for supplier, respective COO, Shukran Export Docs, Photo of unused Seal Number 001010, ) with respect to COO Number MOE-CoO-CICO-0184718-20241105 dated 06.11.2024 & invoice number STF/2425/104 dated 04.11.2024 were recovered in which, a draft invoice (*SHUKRAN INVOICE – STF 104 EDITED.PDF*), packing list, and documents having file name '*SHUKRAN INTERNAL TRANSFER ENTRY – 75792 341 pkgs.pdf*' were recovered. Furthermore, a document having file name "*SHUKRAN EXPORT DOC- INV STF-2425-104.PDF*" was also recovered in the similar chat. All these documents are **RUD-41**. From the analysis of the said documents in view of import documents and COO verification reply, it is observed that: -

- 341 packages of Fabric (HS code 52081100) were supplied from Shuchi Textiles (FZC), Sharjah, UAE to Shukran Textile FZC, Sharjah (supplier of the goods) vide the Invoice & Packing List No. ST/D/07 dated 04.11.2024 & relevant Internal Local Transfer Document No. 1-3-60-8-24-75792 dated 04.11.2024. Further, the relevant Customs Exit Documents No. 5410654 and Export document No. 1-3-60-2-24-40748 dated 05.11.2024, and Invoice No. STF/2425/104 dated 04.11.2024, the same goods are declared as 341 packages of "Other knitted or Crocheted Fabric of printed synthetic fibers" classified under CTH 60063400.
- Further, as already discussed at point no. iv of para 20.2 of this notice, the discrepancy with respect to raw material, FORM I, seal number and manual correction of HS code were noticed.
- Further, it is emphasized that the local supply was done on 04.11.2024, while goods were exported to M/s GTL on 05.11.2024, which is sufficient to show that the timeline between local transfer and export is too short to support any

genuine processing or value addition, and the manipulation of documents appears to have been carried out post facts to align with the claimed origin.

Therefore, the pattern of discrepancies strongly stipulates a clear connivance between the importer and the supplier in presenting misleading documents before the UAE authorities during CoO verification, with the intent of availing ineligible preferential benefit. Thus, in view of the foregoing discrepancies, misrepresentations, and apparent manipulation of documents at both the supplier's and importer's end, the eligibility of the goods imported under BE No. 6657885 dated 13.11.2024 for preferential duty benefit under the India-UAE CEPA stands vitiated. The evidentiary inconsistencies are substantive; thus, the documents provided during the COO verification process lack credibility and cannot be relied upon for granting preferential duty benefit. Accordingly, the importer does not appear to qualify for or legitimately claim the CEPA benefit for the said consignment.

**B.** Similar to the above-discussed Certificates of Origin, the following 03 COOs/import consignments (**RUD-71**) supplied by **M/s Shukran Textile FZC, UAE** having duty forgone amount of **Rs.1,017,80,86/-** also appear to be **not eligible for preferential benefits under Notification No. 22/2022-Customs (India-UAE CEPA)**, as the supplier, the imported goods, and the declared raw materials are identical to those pertaining to the shipment discussed above: -

**Table: VIII**

<b>BE No. &amp; date, COO No.</b>	<b>Item Imported</b>	<b>Raw Material as per Form I</b>	<b>Origin Criteria &amp; Production process</b>
BoE 6572991 / 08.11.2024; COO No. <b>MOE-CoO-CICO-0179619-20241030 dated 30.10.2024</b>	60063400 - Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print <b>100% Polyester</b> Knitted Fabric	55091100- Containing <b>85% or more</b> by weight of staple fibers of <b>nylon or other poly-amides</b> : Single yarn	PSR (CTH + VA 40%) Circular Knitting (Product is obtained by Knitting of Polyester Yarns of different quality to obtain the product)
BoE 6573872 / 08.11.2024; COO No. - <b>MOE-CoO-CICO-0179419-20241030 dated 30.10.2024</b>	60063400- Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print <b>100% Polyester</b> Knitted Fabric	55091100- Containing <b>85% or more</b> by weight of staple fibers of <b>nylon or other poly-amides</b> : Single yarn	PSR (CTH + VA 40%) Circular Knitting (Product is obtained by Knitting of Polyester Yarns of different quality to obtain the product)
BoE 6765406 / 19.11.2024;	60063200 - Other Knitted or	55091100- Containing 85% or 40%	PSR (CTH + VA 40%) Circular

COO No. <b>MOE-CoO-CICO-0184397-20241105 dated 05.11.2024</b>	Crocheted Fabrics, of Synthetic Fibers, Dyed, N.E.S	more by weight of staple fibers of <b>nylon or other poly-amides:</b> Single yarn	Knitting (Product is obtained by Knitting of Polyester Yarns of different quality to obtain the product)
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From above it is observed that, the detailed verification undertaken in respect of the representative Certificate of Origin pertaining to the primary shipment supplied by M/s Shukran Textile FZC, UAE has revealed fundamental discrepancies in the declared production process, raw material composition, HS classification, and the eligibility of the goods under the prescribed Product Specific Rules (PSR) of Notification No. 22/2022-Customs (India-UAE CEPA). Since the other Certificates of Origin submitted for additional consignments are issued by the *same supplier*, involve *the same product description*, rely on *the same declared raw materials*, and reflect *identical Form-I information and PSR claims*, the findings of the representative verification naturally extend to these consignments as well.

The forensic analysis, digital evidence, and document trails recovered during investigation reveal a uniform modus operandi adopted by the supplier and the importer—comprising alteration of internal transfer documents, inconsistent HS codes, fabricated inputs to artificially meet PSR requirements, and coordinated instructions to prepare documentation for CEPA claims. These systemically replicated discrepancies demonstrate that the discrepancies identified in the verified COO are not shipment-specific but are characteristic of the entire chain of consignments supplied by M/s Shukran Textile FZC. Importantly, the investigation has also established that the key individuals managing the operations of the UAE-based supplier firms—namely M/s Shukran Textiles FZC and M/s Shuchi Textiles FZC—are the same persons who were simultaneously directing, supervising, and controlling the import documentation of the Indian importing entities, including M/s Gujarat Toolroom Limited. Evidence gathered from forensic extraction, WhatsApp chats, and statements recorded under Section 108 confirms that Shri Anil Kumar Runthala and Shri Ashok Sewda were not only handling the documentation for the importer in India but were also managing the supplier firms in the UAE through their associate, Shri Shrikant Sharma. The supplier-side documents, including Form-I, internal transfer documents, invoices, and production-flow-related papers, were prepared and altered at the Ahmedabad office under their instructions.

The evidentiary inconsistencies are substantive; thus, the documents provided during the COO verification process lack credibility and cannot be relied upon for granting preferential duty benefit. In view of the above, the Certificates of Origin pertaining to the remaining consignments, being based on the same factual matrix and the same misrepresented manufacturing framework as the representative COO, also do not appear to satisfy the origin criteria under India-UAE CEPA **Notification No. 22/2022-Cus.** Accordingly, the importer does not appear eligible to claim preferential duty benefit for all such consignments supplied under similar documentation by the same UAE-based supplier.

**C.** In view of the above, all the consignments supplied by M/s Shukran Textiles FZC, UAE appears to be ineligible for preferential benefits under Notification No. 22/2022-Customs (India-UAE CEPA) for the reasons mentioned below: -

- a) **Manipulated information submitted to authorities** - The verification of the Certificates of Origin and supporting documents pertaining to the earlier shipment has clearly established that the COO-issuing process was influenced by inaccurate and manipulated information furnished by the supplier entity M/s Shukran Textile FZC, which is operated and controlled by the same persons, Mr. Anilkumar Runthala and Mr. Ashok Kumar Sewada.
- b) **Handwritten alterations on local procurement documents** - The local procurement document, which originally reflected the raw material under CTH 5208, was subsequently hand-altered during the verification inquiry after the supplier seemingly realized that such raw material was incompatible with the finished knitted polyester fabrics. Even the modified tariff classification failed to meet the Product Specific Rule (PSR) requirements prescribed under the India-UAE CEPA, clearly indicating that the alteration was an afterthought intended to artificially meet the compliance, rather than evidence of any genuine manufacturing activity in the UAE.
- c) **Failure to satisfy Product specific rule criteria** - Above findings, coupled with the contradictions between the raw material declared in Form-I, the composition of the finished goods, and the misclassified tariff headings, reveal a pattern of systematic mis-declaration aimed at availing ineligible preferential duty benefits.
- d) **Importer's failure to submit origin related information as mandated under Rule 4 & 5 of the CAROTAR, 2020** - Further, the importer's failure to furnish Origin related information for several consignments, despite repeated opportunities, reinforces the adverse inference that the manufacturing claims are not supported by authentic documentation.

In view of these established discrepancies and the uniformity of the modus operandi, the consignments discussed above being supplied by the same supplier, involving identical type of goods, identical composition and raw materials, and presenting similar inconsistencies—also appear ineligible for preferential benefits under Notification No. 22/2022-Customs (India-UAE CEPA).

It is also pertinent to note that, as per sub-rule (5) of Rule 22 of the Customs Tariff (Determination of Origin of Goods under the CEPA between India and the UAE) Rules, 2022, notified vide Notification No. 39/2022-Customs (N.T.) dated 30.04.2022, *the proceedings for verification of origin under these Rules shall also apply to products already cleared for home consumption under preferential tariff*. Accordingly, the findings arising from the verification of the representative COO extend to past consignments of identical nature, where similar discrepancies are evident. Therefore, these consignments too *prima facie* fail to meet the prescribed Product Specific Rule requirements. **Thus, in view of above, it is conclusively emerging that subject imported goods supplied by Shukran Textile FZC, UAE are not eligible for benefits under India UAE CEPA Notification No. 22/2022-Cus.**

**27 The imports shipment supplied by M/s Chaman Textiles Processing FZE, UAE, vide COO No. MOE-CoO-CICO-0158882-20241008 dated 08.10.2024: -**

Only **01** consignments of Knitted fabric declared under CTH 60063200 under BE No. **6032632 dated 09.10.2024** have been imported by M/s GTL from UAE based supplier M/s Chaman Textiles Processing FZE, UAE, wherein they have availed duty exemption benefits (duty forgone) of **Rs. 34,93,021/-** by claiming the ineligible benefits of India UAE CEPA Notification No. 22/2022-Cus. The discrepancies found in the subject shipment are discussed below: -

**I. Discrepancies on the basis of Import documents and test report: -**

- From analysis of import documents only (**RUD-72**), there appears to be clear discrepancies in goods declared as raw material Form-I and goods imported. The goods under above mentioned Certificate of origin are under HSN code 60063200, Other Knitted or Crocheted Fabrics, of synthetic fibers, dyed, n.e.s. however, as per Form-I, Importer has provided the following operations to be undertaken in production process of the impugned goods; - *Dyeing and finishing*; Originating Criterion as 'CTH+VA40%' and the originating material in the manufacturing process of final goods are "**containing 85%** or more by weight of staple fibers **of Nylon or other polyamide**" with declared CTH 55091100.
- Further, from the test report obtained with respect to the impugned imported goods, the goods are found to be "*Dyed knitted fabric, composed of polyester spun yarn along with small amount of lycra. GSM =219.4., Polyester = 96.43% by wt, lycra = balance*". Thus, on analysing the same,
- Thus, the raw material used in manufacturing i.e 85% or more **Nylon/ polyamide cannot be used for manufacturing of fabric of Polyester**.

**II. Discrepancies on the basis of documents received under COO verification inquiry: -**

In view of above discrepancies found in the import documents, the COO verification was initiated as per Rule 6(1)(b) of CAROTAR, 2020 and on verification of reply received (**RUD-73**) following observations are pointed out: -

**Table: IX**

<b>Query under Questionnaire</b>	<b>Reply received under COO verification through FTA Cell</b>	<b>REMARKS/OBSERVATIONS</b>
Name of Exporter and registered Address:	CHAMAN TEXTILE PROCESSING (FZE) Sharjah Airport Freezone, Block No. E4-04 & 06, Sharjah, U.A.E. Contact No. +97165572426	Whereas, as per COO Certificate, the address of CHAMAN TEXTILE PROCESSING (FZE) 77 - 44 - s 2 - Free Zone - Sharjah - United Arab Emirates and contact no. is +971562908481. This shows <b>manipulation in the basic details like Address and Contact Details.</b>

Copy of the application submitted by the exporter/manufacturer along with supporting documents for issuance of Certificate of Origin by the Issuing Authority may please be provided	[Enclosed: Exporter's application, invoice (CTP/24/106, 25-09-2024), and production records]	The copy of invoice No. CTP/24/106 dated 25-09-2024 provided under the instant submission is different from the invoice declared under respective Bill of Entry. The invoice provided under the instant submission has seal and signature of supplier, whereas <b>the invoice declared under Bill of Entry is without any seal and signature.</b>
Identify and obtain copies of documents evidencing procurement of "raw material" declared by the said supplier	[Enclosed: Invoices and bills of lading for raw materials listed below]	<p>With the reply, Invoice No.610214 dt.10.07.2024 has been provided wherein M/s BSL Limited, is supplying 'polyester viscose dyed yarn Material' under CTH: 55095100; Caustic Soda purchased from M/s Al Ghaith Industries LLC vide <u>proforma</u> invoice no. AGI-0978 dt.17.05.2024 &amp; semi intermingled polyester yarn vide Invoice No. SFI1018 dt.18.07.2024 from M/s SHAOXING FANXINGNA IMPORT AND EXPORT CO., LTD.</p> <p>First of all, as per Form-I, Importer has provided the raw material to be "containing 85% or more by weight of staple fibres of Nylon or other polyamide" with declared CTH 55091100", Softening agents under CTH 38099110 &amp; Disperse dyes &amp; preparation based thereon under CTH 32041100, which is completely <b>different from the details of the raw material provided by the supplier under instant submission.</b></p> <p>Further, from the test report obtained with respect to the impugned imported goods, the goods are found to be "Dyed knitted fabric, composed of polyester spun yarn along with small amount of lycra. GSM =219.4., Polyester =</p>

		<p>96.43% by wt, lycra = balance".</p> <p>The declared raw material's fibre composition does not logically match with the finished product composition as Polyester Viscose Yarn cannot technically produce a fabric containing Lycra (spandex).</p> <p>In view of the above, it is evident that the supplier has deliberately altered and fabricated the documentation submitted during the COO verification process by projecting polyester-viscose yarn as the input material, in contradiction to the nylon/polyamide staple fibre claimed in Form-I. These manipulations appear intended to create an impression of compliance with the Product Specific Rule; however, the inconsistencies are apparent, and the supplier has ultimately failed to substantiate the claimed origin.</p>
<p>Details of the production/manufacturing facility available with the Exporter, including details of individual machines/production units. Has the declared production process actually taken place in the exporting country</p>	<p>Location: Sharjah Airport Freezone, UAE</p> <p>Machinery: Knitting machines, dyeing units, finishing equipment.</p> <p>Production Confirmation: Entire process (knitting, dyeing, finishing) occurred in UAE.</p>	<p>No corroborative details/documents/ machinery setup photos have been provided.</p>
<p>Please provide the information about the production processes carried out for the goods which have been certified as originating in the said CoO:</p>	<p>The supplier has provided the manufacturing process of the finished fabric Knitting (Fiber to fabric conversion), Dyeing (fabric coloring), and Finishing (Finishing/quality check/packaging)—</p>	<p>In the Form-I issued by the supplier and submitted by the importer, the declared production process was limited to 'Dyeing and Finishing.' However, during the instant COO verification inquiry, the supplier altered this declaration and stated the production process as 'Knitting, Dyeing &amp; Finishing.' This addition of 'Knitting'</p>

	<p>with a total value addition of 74.66% (USD 131,584.77) over the invoice value of USD 176,229.60.  </p>	<p>appears to be an afterthought, inserted only to create an artificial impression of having undertaken a CTH-level manufacturing operation, since mere dyeing and finishing of fabric do not result in a change in tariff heading required to satisfy the Product Specific Rule under CEPA. The inconsistency in manufacturing operations, coupled with the fact that the raw materials declared during verification differ from those originally stated in Form-I, clearly indicates that the supplier attempted to retrospectively adjust the process details to qualify for preferential origin, rather than reflecting the actual production undertaken.</p>
<p>Please provide the information pertaining to cost of each of the raw materials used to produce the goods which have been certified as originating in the said CoO (Refer: Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)</p>	<p>The supplier has mentioned that the production uses both originating and non-originating materials. The main input is Polyester Yarn (CTH 54025200) from <i>Shaoxing Feixiang</i> (non-originating), used at 0.80 kg/kg with a cost of USD 0.72. Polyester Viscose Yarn (CTH 55059100) from <i>BSL Ltd., India</i> contributes 0.10 kg/kg at USD 0.17. Minor inputs include Disperse Dyes, Bleach, and Caustic Soda sourced from India and UAE, together adding marginal value. The total raw material cost is USD 1.19 per kg, amounting to USD 18,016.60 for 15,140 kg of output.</p>	<p>The Raw material and the production process provided by the supplier under the instant COO verification inquiry are different from the details provided by the supplier under the Form-I. Therefore, the instant submission appears to be an afterthought attempt to make the whole process look genuine, however as discussed above, still they remain failed to properly fabricate the documents.</p>

Can 'Country of Origin' Certificates be amended retrospectively to change the material origin criteria from 'Wholly Obtained' to 'Product Specific Rule'	No. Origin criterion (PSR) cannot be amended post-issuance.	The respective COO is having remark "Issued Retrospectively", however no reason for the same is provided.
Can 'the said raw material' thus obtained by the suppliers qualify as Wholly obtained or PSR as claimed in terms of the CEPA Rules	UAE Value Addition: 74.66% (exceeds India-UAE CEPA threshold). Non-Originating Materials: Polyester Yarn (0.72 USD/kg) excluded from origin criteria.	The supplier remained fail to genuinely establish the origin criteria claimed by them, as the Raw material and the production process provided by the supplier under the instant COO verification inquiry are different from the details provided by the supplier under the Form- I.

In addition to above, it is worth noting that no relevant document regarding local transfer/purchase are provided by the supplier as provided for the other COOs, from which it appears that documents are fabricated in order to justify the COO. Thus, the contradictory declarations of raw materials, the altered description of the production process, the inconsistencies in supplier details (address), and the mismatch with test report vis a vis declared goods establish a clear pattern of manipulation and fabrication. The supplier has failed to substantiate the claimed origin with reliable or consistent evidence. Instead, the documentation appears to have been manipulated retrospectively to create an impression of compliance with CEPA Notification 22/2022-Customs.

In view of the above, all the consignments supplied by M/s Chaman Textile Processing FZE, UAE appears to be ineligible for preferential benefits under Notification No. 22/2022-Customs (India-UAE CEPA) for the reasons mentioned below: -

- a) **Manipulated information submitted to authorities** - The verification of the Certificates of Origin and supporting documents pertaining to the earlier shipment has clearly established that the COO-issuing process was influenced by inaccurate and manipulated information furnished by the supplier entity M/s Chaman Textile Processing FZE, UAE.
- b) **Failure to satisfy Product specific rule criteria** - Above findings, coupled with the contradictions between the raw material declared in Form-I, the composition of the finished goods, and the misclassified tariff headings, reveal a pattern of systematic mis-declaration aimed at availing ineligible preferential duty benefits.
- c) **Importer's failure to submit origin related information as mandated under Rule 4 & 5 of the CAROTAR, 2020** - Further, the importer's failure to furnish Origin related information for several consignments, despite repeated opportunities, reinforces the adverse inference that the manufacturing claims are not supported by authentic documentation.

Thus, in view of above, it is conclusively emerging that subject imported goods supplied by M/s Chaman Textiles Processing FZE, UAE are not eligible for benefits under India UAE CEPA Notification No. 22/2022-Cus.

## 28 The import shipments supplied by M/s Shuchi Textile (FZC), UAE:-

Total **15** consignments of Other Knitted or crocheted fabric of synthetic fibers dyed print, declared under CTH 60063400, Pile fabric of Man-made fibers knitted or crocheted under CTH 60019200, Woven Fabric of Cotton under CTH 52085190 and Woven fabric of Synthetic filament under CTH 54077400 have been imported by M/s GTL from UAE based supplier M/s Shuchi Textile FZC, UAE, wherein they have availed duty exemption benefits (duty forgone) of Rs. **6,84,11,059/-** by claiming the ineligible benefits of India UAE CEPA Notification No. 22/2022-Cus. The individual COOs are discussed henceforth;

**A. MOE-CoO-CICO-0218161-20241212 dated 14-12-2024 (M/s Shuchi Textile FZC, UAE), BE No. 7320344 dated 18.12.2024** having declared goods '60063400' – 'Other Knitted or Crocheted Fabrics, of printed synthetic fibers. The importer has availed benefit of Notification No. 22/2022-Cus, and the **duty forgone/differential duty amount is Rs. 46,49,097/-** in the instant consignment; however, the subject import doesn't appear eligible for such benefits on the basis of grounds mentioned below: -

### I. Discrepancies on the basis of Import documents and Test report

- From analysis of import documents only (**RUD-74**), there appears to be clear discrepancies in goods declared as raw material Form-I and goods imported. The goods under above mentioned Certificate of origin are under HSN code 60063400 Other knitted or crocheted fabrics, of printed synthetic fibers, n.e.s. As per Form-I, Importer has provided the originating material in the manufacturing process of final goods are "Containing 85% or more by weight of **staple fibres of Nylon or other polyamide** : single yarn (CTH 60063400)"
- Further, from the test report obtained with respect to the impugned imported goods, the goods are found to be of two types- "Printed Knitted fabric, made of **polyester filament yarn** and Dyed Knitted fabric, made of **polyester filament yarn**". Thus, on analyzing the same it appears that,
  - (a) fabric manufactured from filament yarn cannot originate from staple fibre of Nylon/Polyamide, and further Nylon/Polyamide raw material cannot yield a final product made of polyester. The raw material declared and the actual fibre composition are thus fundamentally contradictory. Further, the declared description of the goods in the respective COO mentions "*printed synthetic fibres*", while the test result identifies the goods as two types of goods as "*dyed fabric*"(82%) in addition to declared goods "*printed fabric*"(18%).

- Further, as per Form-I, the raw material is declared to be of CTH 60063400 and the imported product also declared to be of CTH 60063400, whereas, in order to qualify for the Product Specific Rule Country of Origin criteria as per the India-UAE CEPA Notification 22/2022-Cus.(T) & Notification No. 39/2022-Cus (NT) there has to be CTH level change along with 40% value addition. In view of this inconsistency, it appears that the impugned goods do not qualify for the Product Specific Rule Country of Origin criteria as per the Annexure B (Rule 2-Product Specific Rules) of Notification No. 39/2022-Cus.(NT).
- Furthermore, it is noted that the remarks column of the Certificate of Origin (CoO) states: "**Replacement of CoO Ref-ID MOE-CoO-CICO-0206503-20241128.**"
- Further, as per the COO the origin criteria is mentioned as "**PE**", whereas the origin criteria as per FORM -I is "**PSR (CTH + VA 40%)**".

## II. Discrepancies on the basis of documents received under COO verification inquiry: -

In view of above discrepancies found in the import documents, the COO verification was initiated as per Rule 6(1)(b) of CAROTAR, 2020 and on verification of reply received vide email dated 25.08.2025 (**RUD-75**), following observations are pointed out: -

**Table: X**

Certificate of Origin (COO) No.: MOE-CoO-CICO-0184718-20241105 dated 06.11.2024	Copy of certificate of origin enclosed.	The same copy of COO is provided, which is already available with BoE; The Subject COO has <b>Remark "Replacement of CoO Ref-ID MOE-CoO-CICO-0206503-20241128"</b> but neither any clarification is provided in this regard nor the copy of the referred COO is provided.
Brief Description of the Commercial activity of the Exporter	Digital Printing is an advanced technology wherein digital designs are directly printed onto paper using inkjet printers-eliminating the turnaround time. The printed paper is subsequently utilized in a sublimation machine, where heat and pressure	As per the Form I submitted by the importer, the subject raw material had undergone Circular Knitting process, whereas the production process shown by the supplier under the instant coo verification inquiry is only printing; <b>this is a major contradiction in terms of production process mentioned by the supplier under present</b>

	<p>transform the dye into gas without liquefaction. This gaseous dye bonds at a molecular level with polyester fabrics, resulting in vibrant, long-lasting and washable prints.</p>	<p><b>verification inquiry and submission under Form-I.</b> Also, merely printing of the fabric will not constitute CTH level change in case of knitted fabric, thus does not fulfil PSR criteria.</p>
<p>Copy of the Certificate of Business Registration of the Exporter to be enclosed</p>	<p>Enclosed with the documentation</p>	<p>A copy of license certificate No. 24468 of Shuchi Textile (FZC), Issue date 08.05.2025 is provided, wherein the name of owner is mentioned as 'Manoj Prajapati Shankarbhai Prajapati, Prayagkumar Dineshbhai Patel and name of Manager is mentioned as ShriKant Sharma; However, during the forensic examination of one mobile phone (Gaurav Chakrawari's Mobile phone) resumed during the investigation the copy of subject License No. 24468, Issue date 08.05.2024 was recovered and that was having <b>the owner name mentioned as 'Ashok Kumar Sewda, Manoj Kumar Prajapati, and name of Manager is mentioned as Shri Anil Kumar Babulal Runthala;</b> It is noteworthy that as per the investigation so far Mr. Anil Runthala is the main handler of the company M/s GTL in India and the name of Ashok Kumar Sewda is also emerged as the key person of M/s GTL.</p>
<p>Identify and obtain copies of documents evidencing procurement of "raw material" declared by the</p>	<p>Copies of the Bill of Lading (BL) Inward and Packing List (PL) for the sourced</p>	<p>As per referred documents, the supplier of the exporter has mentioned its raw material as 'Knitting Raw</p>

said supplier	raw materials have been attached for verification	<p>Material of HS code 60063100, while the imported product as per BE &amp; COO are "60063400-Other Knitted or Crocheted Fabrics". <b>Therefore, no CTH level change has been occurred, thus not qualified for origin criteria -PSR.</b></p> <p>Moreover, the seal mismatch for subject container No. EISU92899 is also found similar to other consignments discussed earlier. This fact rises strong suspicion about the impugned shipment. <b>Thus, the chain of documents is not promising; it appears to be a bundle of manipulated documents.</b></p>
Details of the production/manufacturing facility available with the Exporter, including details of individual machines/production units. Has the declared production process actually taken place in the exporting country	<p>Yes, the entire production process was executed within the United Arab Emirates, as outlined below:</p> <ul style="list-style-type: none"> <li>I. Designed development by specialized software,</li> <li>II. Sublimation paper printing using high resolution digital printers;</li> <li>III. Alignment of printed paper and polyester fabric into the sublimation unit;</li> <li>IV. Exposure to a temperature of 200°C or above depending on print complexity;</li> <li>V. Sublimation phase where ink transforms into gas;</li> <li>VI. Post-process separation</li> </ul>	<p>No corroborative details/documents/machinery setup photos have been provided. The supplier claimed that entire production process was executed within the UAE, however actual source of raw material is not provided. In the instant shipment the raw material is being supplied by M/s KRV General Trading LLC to M/s Shuchi Textile FZC, both the entities are UAE based. Further, as per the Form I submitted by the importer the subject raw material was - "60063400-Containing 85% or more by weight of staple fibers of nylon or other poly-amides: single yarn", whereas the raw material shown by the supplier in the present</p>

	<p>and cooling of fabric and paper.VII. Quality assurance through checker and roller machines to identify any defects.VIII. Final product is rolled per customer specifications and securely packed.</p>	<p>submission is "Knitting raw material-60063100", <b>these are major contradiction between supplier's present submission and the Form I submitted by the importer with BE.</b></p>
<p>Please provide the information about the production processes carried out for the goods which have been certified as originating in the said CoO:</p>	<p>Cost Sheet Attached in the accompany email.</p>	<p>The subject import item and the raw material said to procured by the supplier both are classified under CTH 6006; and therefore, the subject import does not qualify for originating criteria 'PSR'.</p>
<p>Please provide the information pertaining to cost of each of the raw materials used to produce the goods which have been certified as originating in the said CoO (Refer: Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)</p>	<p>Goods status: Exported goods are not wholly obtained in the Country of Export</p>	<p>In the cost sheet, the Supplier's Inward invoice is dated 28.10.2024, whereas the date of Export invoice is mentioned as 20.05.2024, which itself arises suspicion about the subject Cost Sheet.</p>
<p>The following information about other production costs (i.e. other than the cost of raw materials), such as Labour Cost, Overhead Cost and any other relevant elements which are relevant to the origin determination of the product involved in the production of final product, may be provided (Refer: Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)</p>	<p>Wholly Obtained Clause Clarification: The applicability of the "wholly obtained" criteria does not pertain to this product, as it qualifies under the Product Specific Rules (PSR). For formal clarification, this query should be addressed directly to the Ministry of Economy, as it lies outside the exporter's</p>	<p>Evasive reply. The exporter has claimed that the product is not wholly obtained. And on perusal of raw material and item imported (Both are the products of CTH 6006), it is clear that it also does not qualify for PSR originating criteria because no CTH level change has been occurred;</p>

	purview.	
Can 'Country of Origin' Certificates be amended retrospectively to change the material origin criteria from 'Wholly Obtained' to 'Product Specific Rule'	Not Applicable.	As per the Form I submitted by the importer, issued by M/s Shuchi Textile, UAE, the origin criteria are PSR, however, as per the respective COO the origin criteria is 'PE'. Moreover, the remark column contains details as "Replacement of CoO Ref-ID MOE-CoO-CICO-0206503-20241128" but, no clarification has been provided in this verification report.
Can 'the said raw material' thus obtained by the suppliers qualify as Wholly obtained or PSR as claimed in terms of the CEPA Rules	Compliance with PSR: The raw material utilized fall under the Product Specific Rules category and compliant with relevant origin criteria.	False claim without any proper supporting document. On perusal of raw material and item imported (Both are product of CTH 6006), it is clear that it does not qualify for PSR originating criteria because no CTH level change has been occurred;

### **III. Discrepancies on the basis of forensic data examination: -**

- During the examination of data retrieved from the mobile phone of Gaurav Chakrawarti, in a WhatsApp group chat having title " ABHIRAM " the Customs Exit document No. 1-3-60-2-24-44493 dated 30.11.2024 along with relevant Export document dated 30.11.2024 and Commercial Invoice ST/GTL/2425/115 has been recovered (**RUD-76**).
- From perusal of subject documents, it is found that copy of Invoice No. ST/GTL/2425/115 provided under the COO verification inquiry is having seal and signature for M/s Shuchi Textile (FZC), while the copy of subject invoice declared with the Bill of Entry have only seal impression and does not have any signature. Moreover, the seal impression on both the invoices are also different.
- As discussed in earlier documents discrepancies regarding mis-match of container seal was also observed in the instant shipment. One COO having Certificate no. MOE-CoO-CICO-0206503-20241128 dated 29.11.2024 has been recovered from forensic examination of the mobile phone of Gaurav Chakrawarti, which is having same Invoice no. as of instant COO (No. MOE-CoO-CICO-0218161-20241212 dated 14.12.2024) and the Origin Criteria is mentioned as PSR instead of PE as mentioned in the instant COO declared with BoE.

**B. MOE-CoO-CICO-0168076-20241017 dated 17.10.2024 (M/s Shuchi Textile (FZC), UAE, BE No. 6281187 dated 23.10.2024** having declared goods '60063400' – 'Other Knitted or Crocheted Fabrics, of synthetic fibers, printed, 100% polyester and '54077400' Woven Fabrics, containing 85% or more by weight of Synthetic filaments, Printed. The importer has availed benefit of Notification No. 22/2022-Cus, and the **duty forgone/differential duty amount is Rs. 1,11,76,700/-** in the instant consignment; however, the subject import doesn't appear eligible for such benefits on the basis of grounds mentioned below: -

#### **I. Discrepancies on the basis of Import documents**

- From analysis of import documents only **(RUD-77)**, there appears to be clear discrepancies in goods declared as raw material in Form-I and goods imported. The goods under above mentioned Certificate of origin are under HSN code **(i)** (60063400)- Other Knitted or Crocheted Fabrics, of Synthetic Fibers, of printed synthetic fibers, n.e.s., **(ii)** (54077400) –Woven fabric containing 85% or more by weight of synthetic filaments, printed, n.e.s.
- As per Form-I, Importer has provided the following operations which were undertaken in production process of the impugned goods.

*"It is weft knitted fabric. It is knitted with one row of needles, Originating Criterion 'CTH+VA40%' and the originating material in the manufacturing process of final goods are "**(i)** (60063400)- containing 85% or more by weight of **staple fibers of nylon or other polyamides**: single yarn, **(ii)** (54077400)-containing 85% or more by weight of **staple fibers of nylon or other polyamides**: single yarn"*

- Further, from the test report obtained with respect to the impugned imported goods, the goods are found to be "*Printed woven fabric, wholly composed of **polyester filament yarns***" classifiable under HSN 54077400 and "*cut piece of yarn dyed woven fabric having printed flocks adhered with adhesive on one side. The base woven fabric is composed of viscose spun yarn on one side and nylon filament yarn with lycra on other side and flocks is mainly composed of polyester GSM (as such) + 258.7 width (salvadge to selvedge) = 154.0 cm % composition Viscous 60% Nylon 20.1% Lycra 7.2%; Flock with adhesive material = balance*" classifiable under HSN 55162200. Thus, on analysing the same,
  - (a) It appears that the final product i.e fabric of **filament yarn** cannot be manufactured from the raw material of **staple fiber**.
  - (b) Similarly, the raw material used in manufacturing i.e **Nylon/ polyamide** cannot be used for manufacturing of fabric made of **polyester**.
  - (c) The imported goods are declared as Woven and Knitted type, however the actual imported item as per the test report is found to be Woven only, thus the subject consignment was mis-declared.

In light of these inconsistencies, it appears unlikely that the consignment genuinely satisfies the CEPA origin criteria i.e. **PSR**.

- Further, if the declaration of importer be considered on face value, then as per Form-I, the raw material is declared to be of CTH 60063400 and 54077400, and the imported product, as per COO also declared to be of CTH 60063400 and 54077400. While, in order to qualify for the Product Specific Rule Country of Origin criteria as per the India-UAE CEPA Notification 22/2022-Cus. (T) & Notification No. 39/2022-Cus (NT) there has to be CTH and CTSH level change,

respectively, along with 40% value addition, which is not occurred in the instant shipment because raw material as well imported product both are declared under same CTH.

- Moreover, as per form I, the manufacturing process mentioned therein is “**knitting**” for both types of product. However, the manufacturing process of the imported products i.e. ‘**woven fabric**’ cannot be manufactured by knitting process, rather it could be manufactured through **the weaving** process.

## II. Discrepancies on the basis of documents received under COO verification inquiry: -

In view of above discrepancies found in the import documents, the importer was requested to provide the details related to raw material, production process, production cost and Form I details, as per the Rule 5 of the CAROTAR, 2020; however, despite repeated reminder, the importer never responded and therefore, the COO verification from supplier country was initiated as per Rule 6(1)(b) of CAROTAR, 2020 and on verification of reply received vide email dated 25.08.2025 (**RUD-78**), following observations are pointed out: -

**Table: XI**

Brief Description of the Commercial activity of the Exporter	Digital Printing is an advanced technology wherein digital designs are directly printed onto paper using inkjet printers-eliminating the turnaround time. The printed paper is subsequently utilized in a sublimation machine, where heat and pressure transform the dye into gas without liquefaction. This gaseous dye bonds at a molecular level with polyester fabrics, resulting in vibrant, long-lasting and washable prints.	As per the Form I submitted by the importer, the subject raw material had undergone ‘Knitting process with one row of needles’, whereas the production process shown by the supplier is only printing; this is a major contradiction in terms of production process mentioned by the supplier under present inquiry and submission under Form-I.
Copy of the Certificate of Business Registration of the Exporter to be enclosed	A License Certificate issued by Government of Sharjah, is enclosed.	A copy of license certificate No. 24468 of Shuchi Textile (FZC), Issue date 08.05.2025 is provided, wherein the name of owner is mentioned as 'Manoj Prajapati Shankarhai Prajapati, Prayagkumar Dineshbhai Patel and name of Manager is

		<p>mentioned as Shri Kant Sharma; However, during the forensic examination of one mobile phone resumed during the investigation the copy of subject License No. 24468, Issue date 08.05.2024 was recovered and that was having the owner name mentioned as <u>'Ashok Kumar Sewda'</u>, Manoj Kumar Prajapati, and name of Manager is mentioned as Shri <u>Anil Kumar Babulal Runthala</u>; It is noteworthy that as per the investigation Mr. Anil Runthala is the main handler of the company M/s GTL in India, and Shri Ashok Kumar Sewda was a key person of the importing firm. Thus, it strongly indicates that the modification was an afterthought intended to hide the fact of related party and being operated and controlled by the same key persons.</p>
Identify and obtain copies of documents evidencing procurement of "raw material" declared by the said supplier	Copies of the Bill of Lading (BL) Inward and Packing List (PL) for the sourced raw materials have been attached for verification	With the reply, Invoice and Packing List dated 23.09.2024 has been provided wherein M/s Admire Trading LLC, UAE is supplying 'Fabrics' under CTH 54077100 & 60063100 to M/s Shuchi Textile (FZC), Sharjah. However, in the next relevant document dated 07.10.2024 (Free Zone Local purchase) issued by Sharjah Ports, Customs and Free Zones Authority, UAE the goods 'Fabric' classified under CTH 52081100 has been supplied to M/s Suchi Textile FZC, the classification of subject goods was further modified

		<p>handwritten correction to CTH 60063100, which is not matching with the goods mentioned in the relevant invoice i.e. Fabric of CTH 54077100 &amp; 60063100. Moreover, it is noticed that in every similar document provided by the supplier under instant COO inquiry, there is a correction in CTH, but the reason of the same is not mentioned.</p> <p>The supplier has mentioned its raw material as 'Fabric' of HS code 60063100, while the imported product as per BE &amp; COO are "60063400- Other Knitted or Crocheted Fabrics &amp; 54077400 -Woven fabric". The Woven fabric cannot be manufactured using a raw material of Fabric classified under 60063100.</p> <p>It is worth noticing that the seal of subject container No. NLLU41630287 is mentioned as 001027 in respective Bill of Lading No. AJAS2410000166, while in the Export Declaration No. 1-3-60-2-24-37713 (Sharjah Ports) provided by the supplier, the seal number is mentioned as '3774193'. This fact rises strong suspicion about this shipment.</p> <p><b>Thus, the chain of documents is not promising, instead it appears to be a bundle of manipulated documents.</b></p>
Details of the production/manufacturing facility available	Yes, the entire production process was executed within the	No corroborative details/documents/ machinery setup photos have been provided.

<p>with the Exporter, including details of individual machines/production units. Has the declared production process actually taken place in the exporting country?</p>	<p>United Arab Emirates, as outlined below:</p> <ol style="list-style-type: none"> <li>I. Designed development by specialized software,</li> <li>II. Sublimation paper printing using high resolution digital printers;</li> <li>III. Alignment of printed paper and polyester fabric into the sublimation unit;</li> <li>IV. Exposure to a temperature of 200°C or above depending on print complexity;</li> <li>V. Sublimation phase where ink transforms into gas;</li> <li>VI. Post-process separation and cooling of fabric and paper.</li> <li>VII. Quality assurance through checker and roller machines to identify any defects.</li> <li>VIII. Final product is rolled per customer specifications and securely packed.</li> </ol>	<p>The supplier claimed that entire production process was executed within the UAE. The supplier procured only one type of raw material and supplied two type of finished product, the 'Woven Fabric classified under CTH 54077400 (Woven synthetic filament fabric)' cannot be manufactured using the subject raw material i.e. Fabric of CTH 52081100 (woven cotton fabric)/ 60063100 (knitted). Further, as per the Form I submitted by the importer the subject raw material was undergone through the Knitting process with one row of needles, whereas the production process shown by the supplier under instant submission is only printing, showing major contradiction between supplier's present submission and the Form I issued by the supplier.</p>
<p>Please provide the information about the production processes carried out for the goods which have been certified as originating in the said CoO:</p>	<p>Cost Sheet Attached in the accompany email.</p>	<p>The supporting documents of the subject Cost Sheet are not promising, hence the genuineness of the details mentioned in the subject Cost sheet is doubtful. The subject import items does not qualify for originating criteria 'PSR' as discussed above. Moreover, it is worth observing that the Supplier's Inward invoice is dated 23.09.2024, whereas the date of export invoice in Cost Sheet is mentioned as 20.05.2024, which itself rises</p>

		suspicion about the subject Cost Sheet, therefore, it appears that the subject goods have not undergone any process and the cost sheet appears to be fabricated.
Please provide the information pertaining to cost of each of the raw materials used to produce the goods which have been certified as originating in the said CoO (Refer: Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)	Goods status: Exported goods are not wholly obtained in the Country of Export	Evasive reply. Further, the goods do not qualify for the PSR origin criteria as mandated under India-UAE CEPA Notification 22/2022-Cus on account of above-mentioned discrepancies regarding no CTH level change in PSR and Incompatible raw material.
Are the raw materials/component s/ inputs used to produce the goods which have been certified as originating in the said CoO, fungible goods? If so, details of the inventory management method may please be provided	Cost sheet has been duly enclosed with this email	Reply is not query specific (However, as discussed above, the Cost Sheet is not genuinely co-relating the details in order to qualify for Origin Criteria as mentioned in COO).
The following information about other production costs (i.e. other than the cost of raw materials), such as Labour Cost, Overhead Cost and any other relevant elements which are relevant to the origin determination of the product involved in the production of final product, may be provided (Refer: Article 3.2 of Chapter	Wholly Obtained Clause Clarification:  The applicability of the "wholly obtained" criteria does not pertain to this product, as it qualifies under the Product Specific Rules (PSR). For formal clarification, this query should be addressed directly to the Ministry of Economy, as it lies outside the exporter's purview.	Evasive reply. In view of the above-mentioned discrepancies—particularly the absence of any CTH-level change in the manufacturing process and the incompatibility of the raw materials claimed to have been used—the imported goods do not qualify the origin criteria under the Agreement.

3 on Rules of Origin for India-UAE CEPA)		
Can 'the said raw material' thus obtained by the suppliers qualify as Wholly obtained or PSR as claimed in terms of the CEPA Rules	Compliance with PSR: The raw material utilized fall under the Product Specific Rules category and compliant with relevant origin criteria.	False claim without any proper supporting document. On perusal of raw material and part of item imported (Both are product under CTH 6006), it is clear that it also does not qualify for PSR originating criteria in absence of any CTH-level change in the manufacturing process; Moreover, remaining part of the imported item which is classified to be of different CTH (54077400), cannot be manufactured using the subject raw material;

### **III. Discrepancies on the basis of forensic data examination: -**

- During the examination of data retrieved from the mobile phone of Gaurav Chakrawarti, in a WhatsApp group chat having title " ABHIRAM " the Customs Exit document No. 1-3-60-2-24-37713 dated 15.10.2024, Commercial Invoice ST/GTL/2425/104, UAE Local Purchase Document No. 1-3-60-8-24-68213, UAE Local Invoice & Packing List having Invoice No. AD/FZ/016 dated 23.09.2024, have been recovered (**RUD-79**).
- The mismatch of seal number of containers imported under the instant shipment is also detected on the basis of above-mentioned documents which were retrieved from the forensic examination.
- From perusal of subject documents, it is found that copy of Invoice No. ST/GTL/2425/104 provided under the COO verification inquiry is having seal and signature for M/s Shuchi Textile (FZC), while the copy of subject invoice in the Bill of Entry have only seal impression and does not have any signature. Moreover, the seal impression on both the invoices are also different.
- Further, the copy of UAE Local Purchase Document provided by the supplier under COO verification inquiry and the copy of same documents retrieved from the mobile phone of Gaurav Chakrawarti is reproduced below, which is sufficient to show that the importer in connivance of supplier, fabricating/manipulating the supply documents in order to justify their COO claim,:-

UNITED ARAB EMIRATES  
Federal Customs Authority  
Sharjah Ports, Customs and Free Zones Authority  
Customs

PORT TYPE SAIF Zone	DEC TYPE Free Zone	DEC DATE 07/10/2024	DEC NO. 1-3-60-8-24-68213
CONSIGNEE/EXPORTER SHUJUH TEXTILE (FZC)			
NET WEIGHT 23112	CARRIER/SHIPPER ADMIRE TRADING LLC (S9999)		
GROSS WEIGHT 27139	COMMERCIAL REG. No.		
MEASUREMENT 115	CARRIER'S NAME 05/10/2024		
NO. OF PACKAGES 358	EXPORT TO		
MARKS & NUMBERS LOCAL PURCHASE			
PORT OF LOADING Duba			
PORT OF DISCHARGE SAIF Zone			
DESTINATION SAIF Zone			
B/L - AWB No. / MANIFEST			
TOTAL DUTY 0.000			
INCOTERMS CIF			
CIF LOCAL VALUE AED 392904.000			
CURRENCY DHS			
CIF LOCAL VALUE AED 392904.000			
CIF FOREIGN VALUE IN 392904.000			
CIF LOCAL ORIGIN FABRICS			
GOODS DESCRIPTION H.S. CODE 52091100 66683100			
EXEMPTION OF DUTY			
BENEFICIARY SOURCES			
WEIGHT			
B/H-NO.			
CLASSIFICATION			
PACKAGES			
CUSTOMS RESTRICTIONS			
RELEASE REF.			
AGENCY			
CLEARING AGENT N G PELA FZE (N1819)			
INSPECTION			
REASONS FOR NOT RELEASING			
INSPECTOR Ahmed Salim Saeed Al Nuaimi			
ROUTE			
GROUP SUPERVISOR			
OTHER REMARKS Total CIF Value: 392904			
N1819 - SSPILLA141 4454259			
RELEASE DATE			

Distribution : 1-Holding Authority 2-Companies 3-Companies 4-Customs توقيع النسخ 1- سلطنة عمان 2- المستوردة 3- المترددة 4- المعاشر

UNITED ARAB EMIRATES  
Federal Customs Authority  
Sharjah Ports, Customs and Free Zones Authority  
Customs

PORT TYPE SAIF Zone	DEC TYPE Free Zone	DEC DATE 07/10/2024	DEC NO. 1-3-60-8-24-68213
CONSIGNEE/EXPORTER SHUJUH TEXTILE (FZC)			
NET WEIGHT 23112	CARRIER/SHIPPER ADMIRE TRADING LLC (S9999)		
GROSS WEIGHT 27139	COMMERCIAL REG. No.		
MEASUREMENT 115	CARRIER'S NAME 05/10/2024		
NO. OF PACKAGES 358	EXPORT TO		
MARKS & NUMBERS LOCAL PURCHASE			
PORT OF LOADING Duba			
PORT OF DISCHARGE SAIF Zone			
DESTINATION SAIF Zone			
B/L - AWB No. / MANIFEST			
TOTAL DUTY 0.000			
INCOTERMS CIF			
CIF LOCAL VALUE AED 392904.000			
CURRENCY DHS			
CIF LOCAL VALUE AED 392904.000			
CIF FOREIGN VALUE IN 392904.000			
CIF LOCAL ORIGIN FABRICS			
GOODS DESCRIPTION H.S. CODE 52091100 66683100			
EXEMPTION OF DUTY			
BENEFICIARY SOURCES			
WEIGHT			
B/H-NO.			
CLASSIFICATION			
PACKAGES			
CUSTOMS RESTRICTIONS			
RELEASE REF.			
AGENCY			
CLEARING AGENT N G PELA FZE (N1819)			
INSPECTION			
REASONS FOR NOT RELEASING			
INSPECTOR Ahmed Salim Saeed Al Nuaimi			
ROUTE			
GROUP SUPERVISOR			
OTHER REMARKS Total CIF Value: 392904			
N1819 - SSPILLA141 4454259			
RELEASE DATE			

Distribution : 1-Holding Authority 2-Companies 3-Companies 4-Customs توقيع النسخ 1- سلطنة عمان 2- المستوردة 3- المترددة 4- المعاشر

**Image: XXXII: UAE Local Purchase Image: XXXIII: UAE Local Purchase**

*Document No. 1-3-60-8-24-68213 dated 07.10.2024 provided by the supplier under COO verification Inquiry*

*Document No. 1-3-60-8-24-68213 dated 07.10.2024 recovered from forensic data examination of Mobile Phone of Gaurav Chakrawarti*

- The local procurement document submitted by the supplier during the COO verification inquiry originally reflected the originating material under CTH 52081100. This document appears to have been prepared for submission before the UAE COO-issuing authority. However, during the verification process, it became evident that this tariff classification of the raw material was incompatible with the declared finished product, which would immediately disqualify the goods from meeting the origin criteria. Consequently, the supplier attempted to rectify this discrepancy by handwritten alteration of the CTH in the same document.
- As the COO verification was being conducted directly through the Ministry of Economy (MoE), UAE—the same authority that issued the original COO—the supplier could not fully replace or recreate the document and instead tried to mask the irregularity through manual corrections. Even after this alteration, the revised CTH still does not satisfy the Product Specific Rule (PSR) requirements under India-UAE CEPA. This strongly indicates that the modification was an afterthought intended to artificially align the records, rather than an accurate reflection of the actual manufacturing process or origin of the goods.
- Further, on comparison of copy of UAE Local Purchase Invoice & Packing List (Invoice No. AD/FZ/016 dated 23.09.2024), provided by supplier under instant COO inquiry with the copy retrieved from forensic data of Mobile phone, it was found that they have changed the description and classification of the goods manipulated the subject Invoice to show the goods to be processed. These discrepancies strongly stipulate a clear connivance between the importer and the supplier in presenting misleading documents before the UAE authorities during CoO verification, with the intent of securing ineligible preferential benefit. Both the versions of subject Invoice & Packing List are reproduced as under for ready reference: -

## ADMIRE TRADING L.L.C

Address: Shop 2, AlKhubaisi building, Bur Dubai  
 Email: admirekhan2022@gmail.com, Phone: +971 56 521 4791

### INVOICE

CONSIGNEE  
 SHUCHI TEXTILE (FZC)  
 SHARJAH

INVOICE NO : AD/FZ/016  
 DATE: 23/09/2024  
 ORIGIN : INDIA

MARKS & NOS	DESCRIPTION	QUANTITY IN KG	RATE AS PER KG AED	TOTAL AMOUNT IN AED
01 TO 217	FABRICS HSN CDE - 54077100	14012	17	238204
218 TO 358	FABRICS HSN CDE - 60063100	9100	17	154700
		23112		392904

TOTAL AMOUNT SAID IN AED : THREE HUNDRED NINETY TWO THOUSAND NINE HUNDRED FOUR ONLY



## ADMIRE TRADING L.L.C

Address: Shop 2, AlKhubaisi building, Bur Dubai  
 Email: admirekhan2022@gmail.com, Phone: +971 56 521 4791

### PACKING LIST

CONSIGNEE  
 SHUCHI TEXTILE (FZC)  
 SHARJAH

INVOICE NO : AD/FZ/016  
 DATE: 23/09/2024  
 ORIGIN : INDIA

MARKS & NOS	DESCRIPTION	QUANTITY IN KG	NETT WT KGS	GROSS WT KGS	MEAS (CM)
01 TO 217	FABRICS HSN CDE - 54077100	14012	14012	16450	69
218 TO 358	FABRICS HSN CDE - 60063100	9100	9100	10689	69
TOTAL	358 PKGS	23112	23112	27139	69



**Image: XXXIV & XXXV** Copy of Invoice & Packing List (Invoice No. AD/FZ/016 dated 23.09.2024), provided by supplier under instant COO inquiry

# ADMIRE TRADING (L.L.C)

SHOP 2, AIKHUBAISI BUILDING, BUR DUBAI, EMAIL: ADMIRATRD@GMAIL.COM

## INVOICE

**CONSIGNEE**  
 SHUCHI TEXTILE FZC  
 SHARJAH

INVOICE NO: AD/FZ/016

DATE: 23.09.2024

ORIGIN:INDIA

MARKS & NOS	DESCRIPTION	QUANTITY KGS	RATE AED Per Piece/KGS	TOTAL AMOUNT AED
01 TO 358 /	FABRICS	23112.00KGS	17.00/KGS	392904.00
	H S CODR 52081130 /			/
		23112.00KGS		392904.00

TOTAL AMOUNT SAID IN AED: THREE HUNDRED NINETY-TWO THOUSAND NINE HUNDRED FOUR ONLY.



ADDRESS: EMAIL: ADMIRATRD@GMAIL.COM PHONE: +971 547828138, SHOP 2, AIKHUBAISI BUILDING, BUR DUBAI

# ADMIRE TRADING (L.L.C)

SHOP 2, AIKHUBAISI BUILDING, BUR DUBAI, EMAIL: ADMIRATRD@GMAIL.COM

## PACKING LIST

**CONSIGNEE**  
 SHUCHI TEXTILE FZC  
 SHARJAH

INVOICE NO: AD/FZ/016

DATE: 23.09.2024

ORIGIN:INDIA

MARKS & NOS	DESCRIPTION	QUANTITY KGS	NETT WT KGS	GROSS WT KGS	MEAS (CBM)
01 TO 358 /	FABRICS	23112.00KGS	23112.00KGS	27139.00KGS	69.00 CBM
TOTAL	358 PKGS	23112.00KGS	/	/	69.00 CBM



ADDRESS: EMAIL: ADMIRATRD@GMAIL.COM PHONE: +971 547828138, SHOP 2, AIKHUBAISI BUILDING, BUR DUBAI

**Image: XXXVI & XXXVII- Copy of Invoice & Packing List (Invoice No. AD/FZ/016 dated 23.09.2024) retrieved from forensic data of Mobile phone of Gaurav Chakrawarti)**

C. **MOE-CoO-CICO-0162952-20241011** dated 14.10.2024 (M/s SHUCHI TEXTILE (FZC), **BE No. 6310543 dated 24.10.2024** having declared goods '60019200' – 'Pile Fabrics of Man-Made Fibers (Excluding Long & Looped Pile Fabrics) Knitted or Crocheted. The importer has availed benefit of Notification No. 22/2022-Cus, and the **duty forgone/differential duty amount is Rs. 41,10,898/-** in the instant consignment; however, the subject import doesn't appear eligible for such benefits on the basis of grounds mentioned below: -

**I. Discrepancies on the basis of Import documents & Test reports:**

- From analysis of import documents only (**RUD-80**), there appears to be clear discrepancies in goods declared as raw material in Form-I and goods imported. The goods under above mentioned Certificate of origin are Pile fabrics of man-made fibers, (excluding long & looped pile fabrics) knitted or crocheted, under HSN code 60019200.
- As per Form-I, Importer has provided the following operations which were undertaken in production process of the impugned goods.

*"It is weft knitted fabric. It is knitted with one row of needle; Originating Criterion 'CTH+VA40%" and the originating material in the manufacturing process of final goods are "Containing 85% or more by weight of **staple fibres of Nylon or other polyamide** : single yarn (CTH 60019200)"*

- Thus, on analyzing the same, it appears that the production process mentioned in FORM-I does not appear to be preferably used for the production of subject imported goods.
- Further, as per Form-I, the raw material is declared to be of CTH 60019200 and the imported product is also declared to be of CTH 60019200, while, in order to qualify for the Product Specific Rule Country of Origin criteria as per the India-UAE CEPA Notification 22/2022-Cus. (T) & Notification No. 39/2022-Cus (NT) there has to be **CTH level change along with 40% value addition, which is not fulfilled under the subject import shipment.**

**II. Discrepancies on the basis of documents received under COO verification inquiry: -**

In view of above discrepancies found in the import documents, the importer was requested to provide the details related to raw material, production process, production cost and Form I details, as per the Rule 5 of the CAROTAR, 2020; however, despite repeated reminder, the importer never responded and therefore, the COO verification from supplier country was initiated as per Rule 6(1)(b) of CAROTAR, 2020 and on verification of reply received vide email dated 25.08.2025 (**RUD-81**), following observations are pointed out: -

**Table: XII**

Brief Description of the Commercial activity of the Exporter	<p>Digital Printing is an advanced technology wherein digital designs are directly printed onto paper using inkjet printers-eliminating the turnaround time. The printed paper is subsequently utilized in a sublimation machine, where heat and pressure transform the dye into gas without liquefaction. This gaseous dye bonds at a molecular level with polyester fabrics, resulting in vibrant, long-lasting and washable prints.</p>	<p>As per the Form I submitted by the importer, the subject raw material had undergone Knitting process with one row of needles, whereas the production process shown by the supplier in the instant inquiry is printing; evidencing a major contradiction in terms of production process submitted by the supplier.</p>
Copy of the Certificate of Business Registration of the Exporter to be enclosed	<p>A License Certificate issued by Government of Sharjah, is enclosed.</p>	<p>A copy of license certificate No. 24468 of Shuchi Textile (FZC), Issue date 08.05.2025 is provided having discrepancies in terms of name of the owner/manager in copy of license certificate no.24468 submitted viz a viz copy retrieved during the forensic examination, as already discussed in detail in respect of the previous COO discussion.</p>
Identify and obtain copies of documents evidencing procurement of "raw material" declared by the said supplier	<p>Copies of the Bill of Lading (BL) Inward and Packing List (PL) for the sourced raw materials have been attached for verification</p>	<p>With the reply, Invoice and Packing List has been provided wherein Zhejiangqida Textile Co. Ltd., China is supplying 'Undyed Supersoft Fabrics' under CTH 60019100 (18171.8 Kgs) to M/s Modern Fabrics Solution FZE, UAE. Further, in BL (Inward) a document dated 03.10.2024 issued by Sharjah Ports, Customs and Free Zones Authority, UAE the deliberate handwritten</p>

		<p>correction in the CTH is done (<i>CTH 60019200 is changed to 60019100</i>) so as to give impression that some manufacturing process has been undertaken Whereas, the same 'Undyed Supersoft Fabrics' under CTH 60019100 (18171.8 Kgs) has been supplied from China to M/s Modern Fabrics Solution FZE, UAE, then to M/s Shuchi Textile FZC and finally to M/s Gujarat Toolroom Ltd vide BoE 6310543 dated 24.10.2024. Thus, from the chain of documents, it appears that the Chinese goods have been routed through UAE to India.</p>
<p>Details of the production/manufacturing facility available with the Exporter, including details of individual machines/production units. Has the declared production process actually taken place in the exporting country</p>	<p>I. Designed development by specialized software,      II. Sublimation paper printing using high resolution digital printers;      III. Alignment of printed paper and polyester fabric into the sublimation unit;      IV. Exposure to a temperature of 200°C or above depending on print complexity;      V. Sublimation phase where ink transforms into gas;      VI. Post-process separation and cooling of fabric and paper.      VII. Quality assurance through checker and roller machines to identify any defects.      VIII. Final product is rolled per customer</p>	<p>No corroborative details/documents/ machinery setup photos have been provided. Moreover, the provided production facility (Printing) is not compatible to carry out the production process as mentioned in respective Form I (knitting).</p>

	specifications and securely packed.	
Please provide the following information about the production processes carried out for the goods which have been certified as originating in the said CoO:	Cost Sheet Attached in the accompany email.	As discussed earlier, due to absence of any CTH level change (as mentioned in the subject Cost sheet and respective documents), the PSR origin criteria remains unfulfilled. Moreover, it is worth observing that the Supplier's Inward invoice is dated 11.08.2024, whereas the date of export invoice is mentioned as 20.05.2024, which itself arises suspicion about the subject Cost Sheet, therefore, it appears that the subject goods have not undergone any process.
Please provide the information pertaining to cost of each of the raw materials used to produce the goods which have been certified as originating in the said CoO (Refer: Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)	Goods status: Exported goods are not wholly obtained in the Country of Export	Evasive reply. However, the cost submitted in respect of raw material is fabricated and manipulated as discussed earlier. Moreover, the manipulated document also not justifying the required PSR criteria as the goods procured from China as well as supplied to M/s GTL, both are classified under CTH 6001. Therefore, it has clearly emerged that goods are not wholly obtained in UAE because these are of Chinese origin and the same does not qualify to the PSR origin criteria because no CTH level change as mandated under India-UAE CEPA Notification 22/2022-Cus.
The following information about other production costs (i.e. other than the cost of raw materials), such as Labour Cost,	Wholly Obtained Clause Clarification:  The applicability of the "wholly obtained" criteria does not pertain	Evasive reply. The exporter has claimed that the product is not wholly obtained. Whereas as discussed earlier it is clear that goods are of Chinese

Overhead Cost and any other relevant elements which are relevant to the origin determination of the product involved in the production of final product, may be provided (Refer: Article 3.2 of Chapter 3 on Rules of Origin for India-UAE CEPA)	to this product, as it qualifies under the Product Specific Rules (PSR). For formal clarification, this query should be addressed directly to the Ministry of Economy, as it lies outside the exporter's purview.	origin and also does not qualify for PSR originating criteria because no CTH level change has been occurred.
Can 'the said raw material' thus obtained by the suppliers qualify as Wholly obtained or PSR as claimed in terms of the CEPA Rules	Compliance with PSR: The raw material utilized fall under the Product Specific Rules category and compliant with relevant origin criteria.	False claim without any proper supporting document. It is clear that it does not qualify for PSR originating criteria because no CTH level change has been occurred.

### III. Discrepancies on the basis of forensic data examination: -

- During examination of forensic data recovered from the mobile phone of Shri Gaurav Chakarawarti, following documents (**RUD-82**) have been recovered: -
  - Invoice & Packing List (Invoice No. QD24353 dated 11.08.2024) issued by Zhejiang QIDA Textile Co. Ltd, **China** to M/s Modern Fabric Solution FZE, **UAE**, in respect of 616 PKGS of Undyed Supersoft Fabric under HS code 60019200,
  - BL No. COSU6392788170 dated 11.08.2024 in respect of above-mentioned goods and Invoice, which shows the transport of 616 pkg of undyed supersoft fabrics under HS code 60019200, from **China to UAE**.
  - UAE Customs Authority, Free Zone local transfer/purchase document No. 1-3-60-8-24-67416 dated 03.10.2024, showing the movement of 616 package of Undyed Supersoft Fabric under HS code 60019200 to Shuchi Textile (FZC);
  - Customs Exit document having No. 2385557 in respect of 616 rolls vide container no. ECMU9787492, showing movement of 616 Package of Pile **fabric** of man-made fibers under HS code **60019200** from Shuchi Textile (FZC), **UAE** to M/s GTL, Gujarat, **India**.
- Thus, the above-mentioned documents clearly indicate a continuous supply chain movement of **616 packages of undyed supersoft fabric** classified under **HS code 60019200**. The material was first supplied by a Chinese manufacturer to M/s Modern Fabric Solution FZE, UAE, then transferred within the UAE Free Zone to M/s Shuchi Textile FZC, UAE, and subsequently exported to India. Each stage—from the commercial invoice and corresponding Bill of Lading, to the Free Zone internal transfer records, and finally the UAE Customs exit documentation—consistently reflects the same quantity, product

description, and classification, demonstrating that the goods exported to India originated as undyed supersoft fabric imported from China.

- Moreover, it is worth mentioning here that upon COO verification through concerned authority, the importer in connivance with the supplier, tried its best to manipulate the document in order to justify its COO however, he remained fail to do so. This fact is established from the UAE Customs Authority, Free Zone local transfer/purchase document No. 1-3-60-8-24-67416 dated 03.10.2024 recovered from the forensic data of Mobile phone of Gaurav Chakrawarti and the copy of the same provided by the supplier under instant COO verification (RUD-81 & 82).
- Thus, it is amply clear that the good are neither of UAE origin nor they have been processed as mandated under India UAE CEPA Notification No. 22/2022-Cus, Therefore, it is clear that the respective COO No. MOE-CoO-CICO-0162952-20241011 dated 14.10.2024 is gathered by the supplier on the basis of **incorrect manufacturing information or misrepresentation of actual inputs and therefore** such CoO do not appear valid for claim of such benefit CEPA benefits.

The facts available in respect of remaining COOs are discussed henceforth: -

**D. COO No. MOE-CoO-CICO-0164841-20241015 dated 15.10.2024 (M/s Shuchi Textiles FZC, UAE); BE No. 6310884 dated 24.10.2024** having declared goods '60019200' – 'Pile Fabrics of Man-Made Fibers (Excluding Long & Looped Pile Fabrics) Knitted or Crocheted. The importer has availed benefit of Notification No. 22/2022-Cus, and the **duty forgone/differential duty amount is Rs. 40,84,068/-** in the instant consignment; however, the subject import doesn't appear eligible for such benefits on the basis of grounds mentioned below:-

#### **I. Discrepancies on the basis of Import documents & Test reports:**

From analysis of import documents only **(RUD-83)**, there appears discrepancies as of the shipment discussed above, regarding absence of CTH level transformation as the declared CTH in BE as well as raw material in the declared From I both declared under 60019200.

#### **II. Discrepancies on the basis of forensic data examination: -**

During examination of forensic data recovered from the mobile phone of Shri Gaurav Chakrawarti, similar documents **(RUD-83) as above** have been recovered, wherein the discrepancies similar to the above discussed consignments are noticed. The documents clearly indicate a continuous supply chain movement of **614 packages of undyed supersoft fabric** classified under **HS code 60019200**. The material was first supplied by a Chinese manufacturer to M/s Modern Fabric Solution FZE, UAE, then transferred within the UAE Free Zone to M/s Shuchi Textile FZC, UAE, and subsequently exported to India. Each stage—from the commercial invoice and corresponding Bill of Lading, to the Free Zone internal transfer records, and finally the UAE Customs exit documentation—consistently reflects the same quantity, product description, and classification,

demonstrating that the goods exported to India originated as undyed supersoft fabric imported from China.

**III.** Thus, it is amply clear that the good are neither of UAE origin nor they have been processed as mandated under India UAE CEPA Notification No. 22/2022-Cus, Therefore, it is clear that the respective COO No. MOE-CoO-CICO-0164841-20241015 dated 15.10.2024 is gathered by the supplier on the basis of **incorrect manufacturing information or misrepresentation of actual inputs and therefore** such CoO do not appear valid for claim of such benefit CEPA benefits.

**E. COO No. MOE-CoO-CICO-0167347-20241017** dated 17.10.2024 (**M/s Shuchi Textiles FZC, UAE) BE No. 6280697** dated **23.10.2024**, having declared goods '60063400' – 'Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric'. The importer has availed benefit of Notification No. 22/2022-Cus, and the **duty forgone/differential duty amount is Rs. 43,17,129/-** in the instant consignment; however, the subject import doesn't appear eligible for such benefits on the basis of grounds mentioned below:-

**I. Discrepancies on the basis of Import documents and Test report:-**

- From analysis of import documents only (**RUD-84**), there appears to be clear discrepancies in goods declared as raw material in Form-I and goods imported. The goods under above mentioned Certificate of origin are 'Other Knitted Or Crocheted Fabrics, Of Printed Synthetic Fibers, N.E.S, under HSN code 60063400.
- As per declared Form-I, the following operations has been provided, which were undertaken in production process of the impugned goods. "*It is weft knitted fabric. It is knitted with one raw of needle*" and the originating material used in the manufacturing process of final goods are "60063400- Containing 85% or more by weight of staple fibers of nylon or other polyamides: Single yarn" and originating criterion is mentioned as CTH+VA 40%.
- However, the test report of above-mentioned import shipment's representative sample the goods are found to be "dyed knitted fabric. It is composed of polyester filament yarn and shiny polyester filament yarn along with small amount of lycra. GSM (as such) = 209, width (selvedge to selvedge) =142 cm, % composition total polyester = 95.73% by wt lycra = balance" Classifiable under 60063200".
- Thus, the subject imported item was found mis-declared in terms of classification.
- Further, it appears that the final product i.e fabric of filament yarn cannot be manufactured from the raw material of staple fiber. Similarly, the raw material used in manufacturing i.e Nylon/ polyamide cannot be used for manufacturing of fabric made of polyester.

The foregoing facts reveals the following material contradictions:

- (a) **Incompatibility of declared inputs and actual composition** - it appears that the final product i.e fabric of filament yarn cannot be manufactured from the raw material of staple fiber. Similarly, the raw material used in manufacturing i.e Nylon/ polyamide cannot be used for manufacturing of fabric made of polyester.
- (b) **Misstatement of declared goods** - Further, the declared description in the respective COO mentions “*printed synthetic fabric*”, while the test result identifies a “*dyed fabric*”. Printing and dyeing are distinct finishing processes — printing involves surface coloration patterns, whereas dyeing involves uniform coloration of fibres or fabric.
- (c) **Absence of CTH-level change** - Moreover, the raw material as well as the supplied goods both are classified under the same CTH 60063400, therefore it appears that no CTH level change has occurred by way of processing the raw material and thus the subject shipment does not fulfill the origin criteria and appears not to be eligible for CEPA benefits.

## **II. Discrepancies on the basis of forensic data examination: -**

During the examination of forensic data retrieved from the mobile phone of Gaurav Chakrawarti, in a WhatsApp group chat, the similar discrepancies as discussed in para 20.2(iv) above with respect to procurement (CTH mismatch), transfer and export (seal mismatch) of the goods have been noticed.

Therefore, it is amply clear that the subject COO have been **issued based on incorrect manufacturing information** or **misrepresentation of actual inputs** as the documents are fabricated by the supplier in order to get the COO of origin criteria PSR as required under India UAE CEPA Notification 22/2022-Cus, therefore, such COO do not appear valid for claim of CEPA benefits.

**F.** In view of the foregoing analysis, the two subsequent Certificates of Origin—**COO No. MOE-CoO-CICO-0172842-20241023** dated 23.10.2024 (BE No. 6374957 dated 28.10.2024) and **COO No. MOE-CoO-CICO-0202167-20241125** dated 25.11.2024 (BE No. 7091053 dated 06.12.2024) both having duty involved amounting to **Rs.77,57,363/-** also appear **ineligible for preferential benefit under the India-UAE CEPA**, on the basis of discrepancies found in the import documents, Form I and respective test reports. These COOs pertain to goods of the *same description, same supplier, and same declared origin criteria* as the representative shipment already found to be non-compliant. The discrepancies identified earlier—such as mismatch between declared raw materials and actual yarn composition, inconsistency between “*printed*” description and goods found to be “*dyed*,” absence of any CTH-level transformation, and incompatibility between claimed production processes and test results—are identically reflected in these consignments as well. The relevant documents are attached as **RUD-85** for ready reference. Since the nature of the goods, the input materials, and the claimed manufacturing processes remain unchanged across these COOs, the fundamental defects affecting the representative consignment equally apply to these two

shipments. Therefore, these consignments too **do not satisfy the Product Specific Rule (CTH + 40% VA) mandated under Notification No. 22/2022-Cus**, and the importer consequently **does not appear eligible for CEPA preferential duty benefits** for these entries.

**G.** Similar to the above-discussed Certificates of Origin, the following 05 COOs/ import consignments supplied by **M/s Shuchi Textile FZC, UAE** having duty involvement of Rs. 1,94,42,687/- also appear to be **not eligible for preferential benefits under Notification No. 22/2022-Customs (India-UAE CEPA) for the reasons discussed below.**

I. In the table below the COOs/import shipments are summarized where discrepancies have been observed in respect of originating material and non-fulfillment of requirement of necessary change of CTH by way of processing of raw materials (relevant documents are **RUD-86**): -

**Table: XIII**

Sr.	BE No. & date, COO No.	Item Imported	Raw Material as per Form I	Origin Criteria & Production process as per Form I
1	6375092/ 28-10-2024; COO No. <b>MOE-CoO-CICO-0168479-20241018</b> dated 18.10.2024	<b>60063400</b> - Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print <b>100% Polyester</b> Knitted Fabric	<b>60063400</b> - Containing 85% or more by weight of staple fibers of <b>nylon or other polyamides</b> : Single yarn	PSR (CTH + VA 40%); It is a weft knitted fabric. It is knitted with one row of needles.
2	6437903/ 31-10-2024; COO No. <b>MOE-CoO-CICO-0179311-20241030</b> dated 30.10.2024	<b>60063400</b> -Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print <b>100% Polyester</b> Knitted Fabric	<b>60063400</b> - Containing <b>85% or more</b> by weight of staple fibers of <b>nylon or other polyamides</b> : Single yarn	PSR (CTH + VA 40%); It is a weft knitted fabric. It is knitted with one row of needles.
3	6378645/28-10-2024; COO No. <b>MOE-CoO-CICO-0173531-20241023</b> dated 23.10.2024	<b>60063400</b> -Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print <b>100% Polyester</b> Knitted Fabric	<b>60063400</b> - Containing <b>85% or more</b> by weight of staple fibers of <b>nylon or other polyamides</b> : Single yarn	PSR (CTH + VA 40%); It is a weft knitted fabric. It is knitted with one row of needles.
		<b>52085190</b> -Woven Fabrics of Cotton, containing 85% or	<b>52085100</b> - Containing 85% or more by	PSR (CTH + VA 40%); <b>It is a weft knitted</b>

		More By Weight of cotton, Printed, Plain Weave, Weighing	weight of staple fibers of nylon or other poly-amides: Single yarn	<b>fabric. It is knitted with one row of needles.</b>
4	6640661/12-11-2024; COO No. <b>MOE-CoO-CICO-0185558-20241106</b> dated 06.11.2024	<b>60063400</b> -Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print <b>100% Polyester</b> Knitted Fabric	<b>60063400</b> - Containing <b>85% or more</b> by weight of staple fibers of nylon or other poly-amides: Single yarn	PSR (CTH + VA 40%); It is a weft knitted fabric. It is knitted with one row of needles.
5	6640857/12-11-2024; COO No. <b>MOE-CoO-CICO-0187494-20241108</b> dated 08.11.2024	<b>60063400</b> - Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print <b>100% Polyester</b> Knitted Fabric	<b>60063400</b> - Containing <b>85% or more</b> by weight of staple fibers of <b>nylon or other poly-amides</b> : Single yarn	PSR (CTH + VA 40%); It is a weft knitted fabric. It is knitted with one row of needles.

II. Similar to the above-discussed Certificates of Origin, the following 03 COOs/import consignments supplied by **M/s Shuchi Textile FZC, UAE having duty involvement of Rs.1,27,74,511/-** also appear to be **not eligible for preferential benefits under Notification No. 22/2022-Customs (India-UAE CEPA)**, as the supplier, the imported goods, and the declared raw materials are identical to those pertaining to the shipment discussed above, moreover the importer never joined the investigation and they did not declare the Form I with the Bill of Entry and further when the importer was asked to provide the same they also remain failed to provide, and thus in the absence of submission of Form-I as per Rule 4 of CAROTAR, 2020, the claimed preferential duty benefit is liable to be denied ab initio, as the importer has not discharged the statutory onus of establishing the origin of the goods. The detail of such COOs are as under (relevant documents are **RUD-87**): -

**Table: XIII**

BE No. & date, COO No.	Item Imported	Raw Material as per Form I
6437938/ 31.10.2024; COO No. <b>MOE-CoO-CICO-0179697-20241030</b> dated 30.10.2024	60063400- Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	N/A ( <i>Importer not declared/provided the respective Form I</i> )
	52085190- Woven Fabrics of Cotton, containing 85% Or More By Weight Of cotton,	N/A ( <i>Importer not declared/provided the respective Form I</i> )

	Printed, Plain Weave, Weighing	
7091270/ 06.12.2024; COO No. <b>MOE-CoO-CICO- 0204927-20241127</b> dated 27.11.2024	60063400- Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print (100% Polyester Knitted Fabric)	N/A ( <i>Importer not declared/provided the respective Form I</i> )
7091479/ 06.12.2024; COO No. <b>MOE-CoO- CICO-0204219- 20241127</b> dated 27.11.2024	60063400- Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print (100% Polyester Knitted Fabric)	N/A ( <i>Importer not declared/provided the respective Form I</i> )

In view of the above, all the consignments supplied by M/s Shuchi Teaxtile FZC appear to be ineligible for preferential benefits under Notification No. 22/2022- Customs (India-UAE CEPA) for the reasons mentioned below :-

- a) **Manipulated information submitted to authorities** - The verification of the Certificates of Origin and supporting documents pertaining to the earlier shipment has clearly established that the COO-issuing process was influenced by inaccurate and manipulated information furnished by the supplier entity M/s Shuchi Textile FZC, which is operated and controlled by the same persons, Mr. Anilkumar Runthala and Mr. Ashok Kumar Sewada.
- b) **Handwritten alterations on local procurement documents** - The local procurement document, which originally reflected the raw material under CTH 5208, was subsequently hand-altered during the verification inquiry after the supplier seemingly realized that such raw material was incompatible with the finished knitted polyester fabrics. Even the modified tariff classification failed to meet the Product Specific Rule (PSR) requirements prescribed under the India-UAE CEPA, clearly indicating that the alteration was an afterthought intended to create a façade of compliance, rather than evidence of any genuine manufacturing activity in the UAE.
- c) **Failure to satisfy Product specific rule criteria** - Above findings, coupled with the contradictions between the raw material declared in Form-I, the composition of the finished goods, and the misclassified tariff headings, reveal a pattern of systematic mis-declaration aimed at availing ineligible preferential duty benefits.
- d) **Importer's failure to submit FORM I & origin criteria related information for several import consignments** - Further, the importer's failure to furnish Form-I for several consignments, despite repeated opportunities, reinforces the adverse inference that the manufacturing claims are not supported by authentic documentation.

In view of these established discrepancies and the uniformity of the modus operandi, the other consignments discussed/listed above—being supplied by the same supplier, involving identical type of goods, identical composition and raw

materials, and presenting similar inconsistencies—also *prima facie* appear ineligible for preferential benefits under Notification No. 22/2022-Customs (India-UAE CEPA). as the supplier, the imported goods, and the declared raw materials are identical to those pertaining to the shipment discussed above, further various inherent discrepancies are also observed on the basis of import documents.

It is also pertinent to note that, as per sub-rule (5) of Rule 22 of the Customs Tariff (Determination of Origin of Goods under the CEPA between India and the UAE) Rules, 2022, *the proceedings for verification of origin under these Rules shall also apply to products already cleared for home consumption under preferential tariff*. Accordingly, the findings arising from the verification of the representative COO extend to past consignments of identical nature, where similar discrepancies are evident. Therefore, these consignments too *prima facie* fail to meet the prescribed Product Specific Rule requirements. **Thus, in view of above, it is conclusively emerging that subject imported goods supplied by Shuchi Textile FZC, UAE are not eligible for benefits under India UAE CEPA Notification No. 22/2022-Cus.**

## 29 The import shipments supplied by M/s Majestic Ecopolyfab (FZC), UAE:-

Total **06** consignments of 'Other Knitted or Crocheted Fabrics of 100% polyester undyed' & 'Other Knitted or Crocheted Fabrics of 100% virgin spun knitted' declared under CTH 60063100 have been imported by M/s GTL from UAE based supplier M/s Majestic Ecopolyfab (FZC), UAE, wherein they have availed duty exemption benefits (duty forgone) of **Rs. 2,14,47,507/-** by claiming the ineligible benefits of India UAE CEPA Notification No. 22/2022-Cus. The concerned COOs are discussed henceforth;

**A.** During investigation, it has come to notice that in the Bills of Entry filed by GTL with respect to supplies received from M/s Majestic Ecopolyfab (FZC), UAE, FORM I was not uploaded in system. Several requests were made to importer to submit the FORM I as per CAROTAR Rule, however they have not submitted mandatory FORM I of any of the consignment as required under Rule 4 of the CAROTAR, 2020 read with Notification No. 22/2022-Customs (India-UAE CEPA). In the absence of Form-I, the claimed preferential duty benefit is liable to be denied ab initio, as the importer has not discharged the statutory onus of establishing the origin of the goods.

**B.** Since Form-I was not furnished, the COO verification inquiry for the instant importing entity M/s GTL could not be initiated in terms of Rule 6 of CAROTAR. However, COO verifications were undertaken in respect of consignments imported by related party M/s KDL and M/s MOL, firms which were managed and controlled by the same set of persons and importing the same goods from the same supplier i.e. M/s Majestic Ecopolyfab FZC, UAE.

**C.** In the Certificate of **Origin No. MOE-CoO-CICO-0226646-20241223 dated 23.12.2024** pertaining to M/s Murae Organisor Limited and in the Certificate of **MOE-CoO-CICO-0067426-20240621 dated 25.06.2024** pertaining to M/s

Kkrrafton Developer Limited, supplied by M/s Majestic Ecopolyfab FZC, significant discrepancies were noticed on the basis of import documents, as the raw material declared in Form-I was "staple fibres of nylon/polyamide," whereas the test report confirmed the imported goods to be fabrics made from polyester filament/spun yarn, which is technically impossible since polyester filament fabric cannot be manufactured from nylon/polyamide staple fibre. These contradictions indicate that the declared production process and raw materials do not align with the finished goods, casting serious doubt on fulfilment of the CEPA origin criteria. The subject import documents, Form I and Test report are attached as **RUD-88**.

**D.** Further, on analysis of reply received under COO verification inquiry (**RUD-89**) it has been observed that the documents submitted by the supplier revealed serious inconsistencies: the trade licence shows the supplier firm to be owned by Shri Omprakash Babulal Runthala, indicating a related-party link with Indian importer Shri Anil Kumar Runthala; the raw-material procurement documents pertain to **nylon/polyamide staple fibres** under 55091100, which contradict the test report that confirmed the finished goods to be **polyester filament-yarn fabrics**.

**E.** Although, in case of failure in declaration of mandatory Form I as required under Rule 4 of CAROTAR,2020 the 06 import shipment supplied by M/s Majestic Ecopolyfab FZC having total duty involvement of **Rs.2,14,47,507/-** are liable to be denied, moreover, even on applying the findings of subject verified consignments, it conclusively emerges that the consignments imported by M/s GTL from M/s Majestic Ecopolyfab FZC, UAE also do not fulfil the prescribed origin criteria and are not eligible for preferential tariff benefit under Notification No. 22/2022-Cus (India-UAE CEPA).

The detail of such COOs pertaining to imports made by M/s GTL from M/s Majestic Ecopolyfab (FZC), UAE, are as under (**RUD-90**): -

**Table: XIV**

<b>BE number &amp; COO NO.</b>	<b>Desc. as per Boe</b>	<b>Raw Material as per Form I</b>
<b>2802608/29-03-2024; COO No. MOE-COO-CICO-0024874-20240321</b> dated 23.03.2024	60063100- Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	N/A ( <i>Importer not declared/provided the respective Form I</i> )
<b>2146764/15-02-2024; COO NO. MOE-COO-CICO-0009187-20240201</b> dated 01.02.2024	60063100- Man Made 100% Polyester Knitted Fabrics (Grey Undyed)	N/A ( <i>Importer not declared/provided the respective Form I</i> )
<b>2429113/05-03-2024; COO No. MOE-COO-CICO-0014059</b> <b>20240216</b> dated 16.02.2024	60063100-Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Polyester Knitted	N/A ( <i>Importer not declared/provided the respective Form I</i> )

2802137/29-03-2024; COO NO. <b>MOE-COO-CICO-0023225-20240314</b> dated 15.03.2024	60063100- Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	N/A ( <i>Importer not declared/provided the respective Form I</i> )
2653478/20-03-2024; COO NO. <b>COO-CICO-0022115-20240312</b> dated 12-03-2024	60063100- Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	N/A ( <i>Importer not declared/provided the respective Form I</i> )
2627374/29-03-2024; COO NO. <b>MOE-COO-CICO-0020788-20240307</b> dated 07-03-2024	60063100- Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	N/A ( <i>Importer not declared/provided the respective Form I</i> )

Thus, in view of above, it is conclusively emerging that subject imported goods supplied by MAJESTIC ECOPOLYFAB (FZC), UAE are not eligible for benefits under India UAE CEPA Notification No. 22/2022-Cus.

In view of the above discussions, it is clear that the above-mentioned COO certificates have been prepared with the willful, malicious intention of importing goods by availing CEPA benefits and evading applicable Customs Duty. Further, as per sub rule -5 of the Rule 22 of CEPA Notification 39/2022, the proceedings of instant verification of origin shall also apply to the products already cleared for home consumption under preferential tariffs in accordance with the provision of these rules, therefore, the earlier exemptions of Customs Duty in terms of CEPA Notification 22/2022 availed by M/s GTL is also liable to rejected and the earlier imports are also subjected to Customs Duty as applicable.

### **30 Non-cooperation of M/s GTL and its key Persons/Directors: -**

M/s GTL and its key person and Directors as per IEC documents, had not co-operated in the investigation undertaken by DRI, Jaipur, as discussed earlier in the foregoing paragraphs of the notice. Whenever they were summoned for appearance, either they provided evasive replies or did not responded. Although some of the summons communications remain undelivered through speed post due to non-acceptance of locked premise, however every time the communications were delivered on their concerned email ids. They were aware of the summons and letter being issued to them because in the mid of investigation they have filed writs before Hon'ble high court and in such writs, they acknowledged the receipt of the such communication. By filling such writs they tried to distract the investigation (**RUD-91**). Moreover, some of the summons were replied through their consultant, to evade the appearance, which also proves that they were aware of summons/letters being issued to them. Thus, it is clear they were deliberately evading the investigation.

### **31 Conclusion on the basis of Investigation, Legal Provisions and above-mentioned individual discussion of the respective COOs: -**

- From the comprehensive investigation carried out by the Directorate of Revenue Intelligence, it emerges that the importer, M/s Gujarat Toolroom Limited (IEC – AAACG5585F), has claimed preferential duty benefit under India-UAE Comprehensive Economic Partnership Agreement (CEPA) vide Notification No. 22/2022-Customs, dated 30.04.2022, on the strength of Certificates of Origin (COOs) issued by UAE authorities. However, detailed scrutiny of documentary evidence, electronic data, test reports, COO verification through FTA Cell and statements recorded under Section 108 of the Customs Act, 1962 reveals that the said preferential claim is based on mis-declaration, falsified documentation, and non-fulfilment of origin criteria prescribed under the CEPA Rules of Origin.
- The forensic analysis of mobile phones, servers, and recovered WhatsApp communications clearly establish that import documents such as Form-I, commercial invoices, packing lists, and even UAE export and local-supply documents were being fabricated and altered in India by the importer's representatives, under the directions of Shri Anil Kumar Runthala and Shri Ashok Kumar Sewda, in the names of supplier firms M/s Shuchi Textile FZC, UAE and M/s Shukran Textile FZC, UAE and others. This evidences a concerted design to procure fraudulent COOs showing UAE origin for goods actually sourced from Hong Kong and other third countries.
- The Central Revenue Control Laboratory (CRCL) test reports of samples drawn under examination, categorically confirm that the imported fabrics are made of polyester filament yarn, whereas the respective Form-I declarations describe the raw materials as nylon/polyamide staple-fibre yarn. It is technically impossible to manufacture polyester filament fabric from nylon/polyamide staple yarn, thus proving that the declarations in Form-I and COOs are factually incorrect and misleading.
- Further scrutiny of several consignments reveals that both the declared raw material and the finished product fall under the same tariff heading (CTH) while claiming the PSR criterion "CTH + 40 % Value Addition." In such cases, no tariff-heading transformation has occurred, and therefore the Product-Specific Rule (PSR) requirement under Annex 2B to India-UAE CEPA, read with Notification No. 39/2022-Customs (N.T.), dated 30.04.2022, remains unfulfilled. Hence, the claimed originating status fails both on factual and legal grounds.
- The chain of evidence—comprising duplicate and unsigned invoices, altered seal numbers between UAE export documents and corresponding Bills of Lading, recovery of unused container seals, and differing versions of COOs (including those marked "Issued retrospectively")—further substantiates tampering and fabrication of export documentation at the supplier/importer's end, thereby vitiating the authenticity of the COOs.
- Despite repeated requisitions issued under Rule 5 of the CAROTAR Rules, 2020, the importer failed to furnish the complete origin information and supporting documents (Form-I, cost statements, manufacturing records, etc.) within the

prescribed period. Such failure constitutes violation of Rule 4(a)–(c) (duty to possess and maintain truthful origin information) and attracts consequences under Rule 8, which mandates denial of preferential tariff treatment where origin cannot be established or where false information is furnished.

- Accordingly, it stands conclusively established that the imported consignments do not satisfy the Product-Specific Rules or value-addition criteria stipulated under the India–UAE CEPA Notification No. 22/2022-Customs. The Certificates of Origin submitted by the importer are invalid and not supported by any genuine manufacturing or value-addition activity in UAE. The preferential duty exemption has therefore been wrongly availed through mis-declaration and submission of fabricated documents.
- In view of the foregoing, the goods imported by *M/s Gujarat Toolroom Limited* are held to be liable to confiscation under Sections 111(m), 111(l) and 111(o) of the Customs Act, 1962, for mis-declaration of origin and contravention of the conditions of exemption. The importer is liable to payment of differential duty under Section 28(4) read with Section 28 DA, along with interest under Section 28AA, and further penal action is attracted under Sections 112(a) and 114AA of the Customs Act, 1962, for acts of abetment, falsification, and use of forged documents.

## 32 The Modus Operandi

- The investigation has revealed a well-orchestrated scheme devised by **M/s Gujarat Toolroom Limited (GTL)** and its key managerial persons to **fraudulently avail preferential duty benefits under the India–UAE CEPA Notification No. 22/2022-Customs**. In pursuance of this design, the company, through its main handler and Mastermind Shri Anil Kumar Runthala and associates, arranged procurement of **non-originating synthetic fabrics from Hong Kong and China** while routing them through UAE-based entities, namely *M/s Shuchi Textile FZC* and *M/s Shukran Textile FZC*. Fictitious manufacturing details and **forged Form-I and Certificate of Origin (COO) documents** were generated in the UAE showing the goods as “knitted fabrics of synthetic fibres, originating in UAE.” In reality, the UAE entities performed no manufacturing activity but merely repacked and re-labelled the consignments for re-export to India.
- To sustain the false origin claim, **editable templates of Form-I, invoices and packing lists** were circulated among GTL officials and the UAE suppliers through e-mail and WhatsApp. These were modified in India under instructions of Shri Runthala & Shri Ashok Sewda. . The documents were fabricated/manipulated to deliberately mis-describe the raw material (e.g., “nylon/polyamide staple yarn”) and manufacturing process (“weft knitted fabric with one row of needles”), to show compliance with the Product-Specific Rule of **CTH + 40 % VA**, though the **test reports analysis proved the goods were 100**

% **polyester filament fabrics** incapable of being produced from such raw materials. The falsified documents were transmitted to the Customs Broker, M/s *World Cargo Logistics*, who filed Bills of Entry without verifying their authenticity. The CFO of M/s GTL Shri Rakesh Dutta, and Directors of GTL, including **Shri Vinod Mishra, Shri Vaibhav Kakkad, Smt. Nirali Karella, Shri Sunil Pachlangia, Shri Narendra Sharma and Shri Avchalbhai Chaudhary**, were appeared to be aware of these CEPA-based imports and failed to exercise due diligence or respond to repeated summonses, thereby allowing continuation of the fraudulent activity. Their persistent non-appearance, despite service of lawful summons under Section 108 of the Customs Act, 1962, clearly reflects conscious guilt and deliberate evasion of inquiry. As has been consistently held in departmental jurisprudence, "*avoidance of investigation and non-response to lawful summons is itself indicative of a guilty mind and corroborates the charge of deliberate mis-declaration.*" Such conduct lends strong credence to the conclusion that the importer and its directors were fully aware of the falsity of their claims and intentionally suppressed material facts to defraud the exchequer.

- The combined actions of the importer, its directors and associated entities thus constituted a **deliberate and systematic manipulation of origin documentation** to secure ineligible duty exemption under CEPA, supported by **fabricated paperwork, false declarations and non-cooperation during investigation**, clearly attracting the penal provisions of **Sections 112(a), 114A, 114AA** of the Customs Act, 1962.

### 33 **Valuation, Classification & Duty Calculation:** -

In view of the above discussion, it appears that the importer is not eligible for benefit of preferential rate of duty under India – UAE CEPA notification 22/2022 in view of the non-fulfilment of the PSR condition/ criteria and wilful mis declaration found on the basis of test report, import documents, FORM I, forensic data analysis and COO verification report and the CEPA benefit is liable to be denied under section 28 DA. Accordingly, the duty foregone as per above said notification appear to be demanded and recovered from the importer as per Customs Act 1962. As, there are 3 types of Bills of Entry, the duty calculation for each type is discussed separately.

- 1) **1** Live Consignment under BoE 7320344 dated 18.12.2024 (Annexure A)
- 2) **6** Provisionally assessed BoE (Annexure B)
- 3) **19** Finally assessed BoE (Annexure C)

#### **I. Duty calculation in respect of seized import shipment (BE NO. 7320344 dated 18-12-2024) - ANNEXURE-A**

➤ The above subject shipment, vide BoE No. 7320344 dated 18.12.2024 (Container No. EISU9289975) having declared item "**60063400 - Other Knitted or Crocheted Fabrics, of synthetic fibers, dyed print (100% polyester knitted fabric)**" having declared value **Rs. 18432952.43/-** which was examined by DRI and found to be mis-declared as per the respective test reports as it was found

having four distinct types of fabric instead of declared single type of fabric, was seized by this unit under Seizure Memo dated 04.04.2025. The details of mis-declaration / mis-classification noticed are tabled as under –

Table: XV

CTH & Description as per BOE/FORM-I	Details of originating material declared in Form-I (manufacturing process)	Item actually found as per Test Report along with GSM	Declared CTH	Proper CTH with % of cargo found in examination
60063400 - Other Knitted or Crocheted Fabrics, of synthetic fibers, <b>dyed print</b> (100% polyester knitted fabric)	Containing 85 % or more by weight of <b>staple fiber</b> of nylon or other polyamides: single yarn (it is weft knitted fabric knitted with one row of niddle)	Cut piece of blue coloured knitted fabric, Wholly made of polyester, <b>filament yarn, dyed, (GSM - 157.62)</b>	60063400	<b>60063200</b> (77%)
	Cut piece of printed knitted fabric, made of polyester = 95.25% and elastomeric yarn = 4.75%, <b>filament yarn, printed (GSM - 210.56)</b>	<b>60063400</b> (18%)		
	Cut piece of special type of black fabric made of two layers of knitted fabric having vertical mono-filament yarn linking both layers, wholly made of polyester, multi and mono <b>filament yarn, dyed, (GSM - 278.69)</b>	<b>60063200</b> (3%)		
	Cut piece of grey coloured knitted fabric, wholly made of polyester, <b>filament yarn, dyed (GSM - 340.16)</b>	<b>60063200</b> (2%)		

➤ In view of above, the goods were found mis-declared and mis-classified as detailed in table above, and therefore the declared value, Classification and description of the goods are liable to be rejected and re-classified on the basis of test reports, as discussed in table above. Also, during the examination of above-mentioned BoE 7320344 dated 18.12.2024, the goods were found mis-declared in terms of quantity (SQM). The declared quantity was 101826.95 sqm whereas on examination it was found to be 109515.29 sqm. Consequently, the excess quantity of 7688.34 Sqm remained undeclared in the Bill of Entry. Therefore, the declared value is also liable to be rejected and re-determined accordingly.

**Rejection and redetermination of declared value:**

As no transaction value was available for the undeclared portion and the declaration made by the importer was found to be incorrect and incomplete, the declared value for the entire consignment became liable to rejection under **Rule 12 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007**, read with Section 14 of the Customs Act, 1962.

Accordingly, it appears that the subject goods were mis-declared in terms of quantity (Square Metres), rendering the declared transaction value unacceptable for the undeclared/excess quantity. In view of the provisions of Rule 3(4) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, where the transaction value is liable to be rejected, the assessable value is required to be re-determined by proceeding sequentially in accordance with the said Rules. Since no acceptable transaction value is available for the undeclared/excess goods, the assessable value is required to be determined on the basis of the transaction value of identical goods, as prescribed under Rule 4 of the Customs Valuation Rules, 2007.

In this regard, it is observed that identical goods, falling under the same CTH, imported from the same country of export, same port of import under comparable commercial conditions and of substantially similar quality and quantity, were imported vide Bill of Entry Nos. 5275990 dated 27.08.2024, 5773592 dated 24.09.2024, 5160507 dated 21.08.2024 and 6765406 dated 19.11.2024. On comparison, it is found that the median unit value declared in the said contemporaneous imports matches the value declared for the goods in Bill of Entry No. 7320344 dated 18.12.2024, as revealed during examination. Accordingly, the assessable value of the undeclared/excess quantity of the subject goods has been re-determined on a pro-rata basis, adopting the transaction value of the identical goods, strictly in terms of Rule 4 of the Customs Valuation Rules, 2007, read with Section 14 of the Customs Act, 1962.

➤ The detailed redetermined value and duty calculated in respect of subject BE is attached to this notice as **Annexure A**; and abstract of the duty calculation is summarized in table below;

**Table: XV**

<b>Port: INMUN1; BE No. 7320344/ 18-12-2024</b> <b>Declared Item: 60063400-Other Knitted or Crocheted Fabrics- of Synthetic Fibres: Dyed Print (100% Polyester Knitted Fabric)</b>							
<b>Declared Quantity (SQM)</b>	<b>Actual Quantity (SQM)</b>	<b>Declared Ass. Value (/ SQM)</b>	<b>Redetermined Ass. Value (/ SQM)</b>	<b>Total Duty Paid</b>	<b>Total Duty Actuall y Payable</b>	<b>Differenti al duty payable</b>	
<b>101826.95</b>	<b>109515.30</b>	18432952.43	19824714.33	921648	<b>5570745</b>	<b>4649097</b>	

The duty in respect of subject Bill of Entry is calculated and the applicable differential duty is found to be Rs. **46,49,097/-**, which is liable to be paid by the importer. Out of the subject applicable duty amount the importer has deposited Rs. 20,00,000/- vide challan dated 30.01.2025, therefore, the same is to be appropriated towards the payable applicable duty.

**II. Duty calculation in respect of import shipment cleared under provisional assessment- ANNEXURE-B**

Total **06** import consignment as mentioned in Annexure B having declared value **Rs. 13,07,96,433/-** were cleared under provisional assessment, where the benefit of India UAE CEPA Notification No. 22/2022-Cus dated 30.04.2022 were availed by the importer; and thereby forgone duty amounting to **Rs. 2,91,29,291/-**. However, as discussed above in details the said exemptions of subject CEPA Notification are liable to be denied in respect of subject import consignments and the forgone duty amount **Rs. 2,91,29,291/-**, is liable to be demanded and recovered from the importer M/s GTL.

The detailed duty calculated in respect of provisionally assessed BEs is attached to this notice as **Annexure B**; and abstract of the duty calculation is summarized in table below;

**Table: XVI**

<b>Sr. No</b>	<b>Port; BE/Date</b>	<b>Declared Item</b>	<b>Actual Item</b>	<b>Differential duty (BCD+SWS + IGST)</b>
<b>1</b>	INMUN1; 6032632 /09-10- 2024	60063200-Other Knitted Or Crocheted Fabrics- Of Synthetic Fibres: Dyed N.E.S	60063200-A cut piece of yarn dyed knitted fabric, it is composed of spun yarn along with small amount of lycra. GSM (as such) = 219.4 % composition polyester=96.43% by wt lycra=balance	3493021
<b>2</b>	INMUN1; 6280697 /23-10- 2024	<b>60063400</b> -Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed <b>Print</b> 100% Polyester Knitted Fabric	<b>60063200</b> -A cut piece of <b>dyed</b> (blue colored) knitted fabric. It is composed of polyester filament yarn and shiny polyester filament yarn along with small amount of lycra. GSM (as such)=209 width (selvedge to selvedge)=142 cm %composition total polyester = 95.73% by wt lycra = balance	4317129
<b>3</b>	INMUN1;	<b>60063400</b> -Other	<b>60053790</b> - Cut piece of	1303231

	6374957 /28-10- 2024	Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric  <b>52085190</b> -Woven Fabrics of Cotton, containing 85% or More By Weight of cotton, Printed, Plain Weave, Weighing	dyed (Black and grey colour) warp knitted fabric: Composition: it is composed of polyester filaments yarns and small amount of lycra. GSM (as such) = 344.72 Selvedge to Selvedge width (cms)= 138 cm Composition, % of Polyester = 91.92% by wt. % of lycra = Balance;	
<b>4</b>	INMUN1; 6378645 /28-10- 2024	60063400-Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric  <b>52085190</b> -Woven Fabrics of Cotton, containing 85% Or More By Weight of Cotton, Printed, Plain Weave, Weighing	Test report not available	1300394
<b>5</b>	INMUN1; 6281187 /23-10- 2024	<b>60063400</b> -Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric  <b>54077400</b> -Woven Fabrics, containing	<b>55162200</b> - cut piece of yarn dyed woven fabric having printed flocks adhered with adhesive on one side. The base woven fabric is composed of viscose spun yarn on one side and nylon filament yarn with lycra on other side and flocks is mainly composed of polyester GSM (as such) + 258.7 width (selvedge to selvedge) = 154.0 cm % composition Viscous 60% Nylon 20.1% Lycra 7.2%; Flock with adhesive material = balance. It is other than knitted fabric.  <b>540775490</b> - A cut piece of printed woven fabric, it is	1886477 9290223

		85% Or More By Weight of Synthetic filaments, Printed, N.E.S.	wholly composed of <b>polyester filament yarns</b> (textured). GSM (as such) =74.66, width (selvedge to selvedge) =114 cm	
<b>6</b>	INMUN1; 7091053 /06-12- 2024	<b>60063400</b> -Other Knitted Or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print (100% Polyester Knitted Fabric)	<b>60063200</b> - A cut piece of dyed (yellow coloured) knitted fabric having self-designed on one side. It is composed of polyester filament yarns. GSM (as such)=133.02, width (selvedge to selvedge) = 163cm	4284762
<b>Total</b>				<b>00</b>

Out of the Bills of Entry listed in Annexure-B and summarized above, Bills of Entry No. 6280697 /23-10-2024, 6374957 /28-10-2024, 6281187 /23-10-2024, and 7091053 /06-12-2024 were earlier provisionally assessed on the basis of the importer's self-declared description and classification as mentioned above. However, as mentioned against the respective Bill of Entry, the subsequent test reports have established that the goods actually imported were materially different in terms of fabric type (knitted, warp-knitted or woven), fiber composition and overall characteristics. The consignments were found to contain yarn-dyed knitted fabrics, warp-knitted polyester-lycra fabrics, printed woven cotton fabrics, flock-coated woven viscose/nylon fabrics, and printed woven polyester filament fabrics, classifiable under headings **60063200**, **60053790**, **52085190**, **55162200** and **54077400**, which are entirely different from the tariff headings declared in the respective Bills of Entry. In view of these substantial discrepancies, the declared description and classification are incorrect and improper, and therefore the provisional assessments are liable to be **re-assessed on the basis of correct classification and description** under the provisions of the Section 18 read with Section 17(4) of the Customs Act, 1962.

In above BoE No. 7320344 dated 18.12.2024, where quantitative mis-declaration was established during examination, the assessable value has been revised solely on account of the corrected quantity. In the remaining consignments where the CRCL/test report warranted a change in tariff classification but no discrepancy in quantity was detected, contemporaneous import data for the correctly classified goods was analysed and it was found that the importer's declared value was higher than the contemporaneous average. Accordingly, as there existed no basis to reject the declared transaction value under the Customs Valuation Rules, the declared value has not been re-determined for those consignments, without prejudice to revisit valuation if additional evidence subsequently warrant such reassessment.

Upon such re-determination, the total duty forgone/differential duty recoverable in respect of the provisionally assessed Bills of Entry amounts to **Rs. 2,91,29,291/-**, which is required to be paid by the importer.

### **III. Duty calculation in respect of import shipment cleared under Final assessment- ANNEXURE-C**

Total **19** import consignment as mentioned in Annexure C having declared value **Rs. 33,00,33,779/-** were already cleared for home consumption, where the benefit of India UAE CEPA Notification No. 22/2022-Cus dated 30.04.2022 were availed by the importer; and thereby forgone duty amounting to **Rs. 7,40,68,433/-**. However, as discussed above in details the said exemption of subject CEPA Notification are liable to be denied in respect of subject import consignments and the forgone duty amount **Rs. 7,40,68,433/-**, is liable to be recovered from the importer M/s GTL.

Out of the Bills of Entry which were assessed on final basis, the goods imported under BE No. 6657885/13-11-2024 were found mis-declared and mis-classified as the subject goods were declared as "Other Knitted or Crocheted Fabrics, Of Printed Synthetic Fibers, N.E.S under CTH **60063400**", whereas the actual goods as per respective test reports were found to be "cut piece of dyed (light blue colored) circular knitted fabric, composed of polyester filament yarn and polyester spun yarn. GSM (as such) = 202.6, classifiable under CTH **60063200**". Therefore, the declared description and classification is incorrect and improper, and therefore the subject Bill of Entry is liable to be **re-assessed accordingly**.

In above BoE 7320344 dated 18.12.2024, where quantitative mis-declaration was established during examination, the assessable value has been revised solely on account of the corrected quantity. In the remaining consignments where the CRCL/test report warranted a change in tariff classification but no discrepancy in quantity was detected, contemporaneous import data for the correctly classified goods was analysed and it was found that the importer's declared value was higher than the contemporaneous average. Accordingly, as there existed no basis to reject the declared transaction value under the Customs Valuation Rules, the declared value has not been re-determined for those consignments, without prejudice to revisit valuation if additional evidence subsequently warrant such reassessment.

Also, the benefits of the CEPA preferential benefit are liable to be rejected as discussed above for all these Bills of Entry as per material and documents discrepancies discussed in forensic analysis of data and COO verification documents.

The detailed duty calculated in respect of Finally assessed BEs is attached to this notice as **Annexure C**; and abstract of the duty calculation is summarized in table below;

**Table: XVII**

<b>Sr. No.</b>	<b>Port; BE/Date</b>	<b>Declared Item</b>	<b>Actual Item</b>	<b>Differential duty (BCD +SWS+ IGST)</b>
<b>1</b>	INNSA1; 2802608/29 -03-2024	60063100-Other Knitted or Crocheted Fabrics of Unbleached or Bleached Synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	Test report not available	3938584
<b>2</b>	INNSA1; 2146764/15 -02-2024	60063100-Man Made 100% Polyester Knitted Fabrics (Grey Undyed)	Test report not available	2681846
		60063100-Man Made 100% Polyester Knitted Fabrics (Grey Undyed)	Test report not available	561828
		60063100- Man Made 100% Polyester Full Dull Polomatty (Gray Undyed)		263109
		60063100-Man Made 100% Polyester Spun Matty	Test report not available	355731
<b>3</b>	INMUN1; 6310543/24 -10-2024	60019200-Pile Fabrics of Man-Made Fibers (Excluding Long & Looped Pile Fabrics) Knitted or Crocheted	Test report not available	4110898
<b>4</b>	INMUN1; 6310884/24 -10-2024	60019200-Pile Fabrics of Man-Made Fibers (Excluding Long & Looped Pile Fabrics) Knitted or Crocheted	Test report not available	4084068
<b>5</b>	INMUN1; 6375092/28 -10-2024	60063400-Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	Test report not available	4215388
<b>6</b>	INMUN1; 6437938/31 -10-2024	60063400-Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	Test report not available	1921478
		52085190-Woven Fabrics of Cotton, containing 85% Or More By Weight Of cotton, Printed, Plain	Test report not available	2169369

		Weave, Weighing		
<b>7</b>	INMUN1; 6437903/31 -10-2024	60063400-Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	Test report not available	4244449
<b>8</b>	INMUN1; 6572991/08 -11-2024	60063400-Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	Test report not available	4095419
<b>9</b>	INMUN1; 6573872/08 -11-2024	60063400-Other Knitted or Crocheted Fabrics, Of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	Test report not available	3628286
<b>10</b>	INNSA1; 2429113/05 -03-2024	60063100-Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. Man Made 100% Polyester Knitted	60063100- Undyed weft knitted fabric made of 100% polyester filament yarn	2374980
<b>11</b>	INNSA1; 2627374/18 -03-2024	60063100-Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	Test report not available	3737726
<b>12</b>	INMUN1; 6640661/12 -11-2024	60063400-Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	Test report not available	4345272
<b>13</b>	INMUN1; 6640857/12 -11-2024	60063400-Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print 100% Polyester Knitted Fabric	Test report not available	4351106
<b>14</b>	INMUN1; 6765406/19 -11-2024	60063200-Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed, N.E.S	Test report not available	2454381
<b>15</b>	INMUN1; 6657885/13 -11-2024	<b>60063400</b> -Other Knitted or Crocheted Fabrics, Of Printed Synthetic Fibers, N.E.S	<b>60063200</b> -A cut piece of dyed (light blue colored) circular	4317148

			knitted fabric. It is composed of polyester filament yarn and polyester spun yarn. GSM (as such) = 202.6	
<b>16</b>	INNSA1; 2802137/29 -03-2024	60063100-Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	Test report not available	3814934
<b>17</b>	INMUN1; 7091270/06 -12-2024	60063400-Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print (100% Polyester Knitted Fabric)	Test report not available	4351210
<b>18</b>	INMUN1; 7091479/06 -12-2024	60063400-Other Knitted or Crocheted Fabrics, of Synthetic Fibers, Dyed Print (100% Polyester Knitted Fabric)	Test report not available	4332453
<b>19</b>	INNSA1; 2653478/20 -03-2024	60063100-Other Knitted or Crocheted Fabrics of Unbleached or Bleached synthetic Fibers N.E.S. (Man Made 100% Virgin Spun Knitt	Test report not available	3718770
<b>Total</b>				<b>0</b>

**34** In view of above discussed fact and position it is worth to discuss here about the provision of Section 28DA of the Customs Act, 1962 read with India UAE CEPA Notification No. 22/2022 and CAROTAR.

- The subsection (1) (ii) of the Section 28DA states that the importer making claim for preferential rate of duty, shall possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, however in the present case the importer didn't provide the requisite information at the time of clearance and even they remain failed to provide the same on being asked repeatedly.
- As per the subsection (1) (iii) of the Section 28DA the importer was required to furnish such information in the form prescribed by rules, however the importer didn't declare the same information under prescribed Form I, in various import shipment.

- As per the subsection (1) (iv) of the Section 28DA the importer needs to exercise reasonable care as to the accuracy and truthfulness of the information provided, where in the subject import shipments as well as during the investigation they provided false and incorrect information to justify their claim.
- As per the subsection (2) of the Section 28DA, just ssubmission of a Certificate of Origin (COO) from the Issuing Authority **does not absolve** the importer from exercising reasonable care, he needs to justify the same with genuine supporting documents and truthful information.
- In accordance with subsection (3) of the Section 28DA, as discussed above there were several reasons to believe that the origin criteria are not met, and therefore more information was sought from the importer consistent with the trade agreement, however they remain failed to furnish the same.
- And therefore, in accordance with Sub-section (4) further verification consistent with the trade agreement was initiated.

Although the supplier firm were managed by the mastermind and key persons of the importing firm, but as discussed above, still they remained failed to provide the information/documents/evidence that can genuinely justify their origin criteria claim and therefore the CEPA benefits claimed by them are liable to denied.

**34.1** As referred above, the provisions of Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (CAROTAR, 2020), notified under Section 28DA of the Customs Act, 1962, are applicable to imports claiming preferential tariff treatment under India-UAE CEPA Notification No. 22/2022-Cus, stand clearly violated, as detailed below:

- Violation of Rule 3 – Conditions for availing preferential tariff treatment: Rule 3 of CAROTAR, 2020 provides that preferential tariff claim may be denied, without verification, where the Certificate of Origin is issued for an item not eligible under the trade agreement, and such certificate is to be marked as “INAPPLICABLE”. In the present case, the imported goods in various shipments were found to be mis-declared and mis-classified, resulting in import of goods other than those covered under the Certificate of Origin. The importer thus failed to make a true and correct declaration, and thus violated the Rule 3 of CAROTAR, 2020, rendering the preferential tariff claim inadmissible.
- Violation of Rule 4 – Failure to furnish prescribed information (Form-I): Rule 4 of CAROTAR requires the importer to submit information in the prescribed Form-I, containing detailed particulars regarding origin, production process and value addition, whenever called upon by the proper officer. However, the importer failed to submit Form-I in multiple import consignments and did not provide the required origin-related particulars even during investigation, despite repeated requisitions; further, where the Form I was available, they remained fail to ‘*exercise reasonable care to ensure the accuracy and truthfulness of the aforesaid information and documents*’ as mandated under Rule 4(c), in terms of mis-match of raw material, incompatible raw material,

mis declared & mis-classified import, thus, rendering the preferential tariff claim inadmissible.

- Violation of Rule 5 – Failure to maintain and produce supporting documents: As per Rule 5, the importer is required to maintain all supporting documents substantiating the claim of origin and produce the same for verification as and when demanded by Proper officer, wherein, in the instant case, the importer failed to maintain and produce authentic documents such as manufacturing records, procurement details of raw materials, cost sheets, production flow charts and transport documents, thus rendering the origin claim unverifiable. The said failure constitutes a violation of Rule 5 of CAROTAR, 2020 and empowers the Principal Commissioner or Commissioner of Customs, to **disallow the claim of preferential rate of duty, even, without further verification**, for such reasons to be recorded in writing.
- Violation of Rule 6 – The Rule 6(7) states that the proper officer may deny claim of preferential rate of duty without further verification where: (b) the Verification Authority does not provide the requested information in the manner as provided in this rule read with the Rules of Origin; or (c) the information and documents furnished by the Verification Authority and available on record provide sufficient evidence to prove that goods do not meet the origin criteria prescribed in the respective Rules of Origin.

In the present case, complete information as requested was not provided and the information/detail provided, has revealed material discrepancies between the declarations made in the COO/Form-I and the actual nature of the imported goods as per the UAE local procurement/processing documents, as established with the help of findings of respective examination reports, test reports and forensic data/document retrieved, clearly indicating that false and misleading information was furnished to claim preferential tariff treatment.

- Action under Rule 7 – Applicability on Identical goods: Rule 7 of CAROTAR, 2020 provides that where it is determined that goods imported from a particular exporter or producer do not meet the origin criteria prescribed under the Rules of Origin, the Principal Commissioner or Commissioner of Customs may, **without further verification**, reject other claims of preferential rate of duty, filed either prior to or subsequent to such determination, in respect of **identical goods** imported from the same exporter or producer.

In the instant case, as discussed hereinabove, the verification of Certificates of Origin has clearly established that the subject imported goods do **not fulfil the prescribed origin criteria**. Accordingly, the denial of preferential tariff treatment under the subject Certificates of Origin is **squarely applicable to all consignments of identical goods imported from the same exporter/producer**, and the benefit of preferential rate of duty is liable to be denied for such consignments under Rule 7 of CAROTAR, 2020.

Thus, it is evident that the importer has failed to comply with the mandatory obligations prescribed under CAROTAR, 2020, by claiming preferential tariff treatment without possessing or furnishing requisite origin-related information, by submitting false and misleading declarations, and by failing to cooperate in verification proceedings. Accordingly, the importer's claim of preferential duty under Notification No. 22/2022-Cus is unsustainable and liable to be rejected, with consequential action under the Customs Act, 1962.

**35** In view of above-mentioned fact, evidences and revelations under concerned statements under section 108 of the Customs Act, 1962, it is noted that M/s GTL declared in subject Bills of Entry that the imported goods qualify for duty exemption under the India-UAE CEPA. However, the actual goods differ materially from the declared description and HS classification, and do not meet the origin criteria required for CEPA. Under CAROTAR 2020, the importer is required to declare in the bill of entry that the goods are "originating" and to furnish a valid certificate of origin procured under valid supporting documents which justifies that valid origin criteria as mandated.

Accordingly, the benefit availed under Notification No. 22/2022-Cus (India-UAE CEPA) stands wrongly claimed, leading to **short-payment of customs duty**. Since the non-payment/ short-payment of duty has occurred by reason of **collusion, wilful misstatement and suppression of material facts** regarding the true nature, composition and origin of the goods, the extended period is invocable. Therefore, recovery of differential customs duty is warranted under **Section 28(4)** of the Customs Act, 1962.

Further, in terms of **Section 28AA**, the importer is liable to pay **interest** on the amount of duty so determined under Section 28(4), from the date on which the duty became due till the date of actual payment, as the duty short-paid arose solely due to the importer's deliberate misdeclaration and misuse of preferential origin documents.

**36** As discussed above, in respect of the above discussed import shipments, the bill of entry and supporting documents contains false particulars of product type and origin. Such misdeclaration renders the goods ineligible for the CEPA exemption and makes them liable to confiscation under Section 111 of the Customs Act. Thus, in view of the above findings, it is evident that the importer has mis declared the description, composition, origin, and process of manufacture of the impugned goods and has attempted to avail inadmissible exemption under Notification No. 22/2022-Cus (India-UAE CEPA). The discrepancies in the Certificate of Origin, raw material description, and actual content revealed through testing collectively establish that the goods have been imported by means of falsified documents and misstatements, and the conditions of exemption are not fulfilled.

Accordingly, the impugned goods as mentioned in **Annexure A, B & C** to this notice, imported by M/s GTL having total declared value **Rs. 47,92,63,163/-** and redetermined value **Rs. 48,06,54,925/-** are liable for confiscation under **Section 111(l)** and **Section 111(m)** for misdeclaration of quantity (SQM) of imported goods

under the live Bill of Entry and all the BEs are liable for confiscation on account of misdeclaration of description, quality, characteristics and composition in the subject Bills of Entry and supporting documents, including false declarations in COO and Form-I. Import of goods by falsely claiming preferential origin amounts to violation of the conditions of the exemption notification. Further, the subject goods are liable for confiscation under **Section 111(o)** for contravention of the conditions of the exemption notification (India-UAE CEPA Notification No. 22/2022-Cus), since the importer failed to fulfil the mandatory origin and PSR requirements, rendering the exemption wrongly claimed.

**37** Whereas, in view of the above-stated discrepancies in the import documents, Certificate of Origin, declared manufacturing process, and actual composition of the impugned goods, it is evident that the importer attempted to avail ineligible duty exemption under the India-UAE CEPA by mis-declaring the nature, composition, and origin of the goods. For instance, the raw material declared in the COO (CTH 55091100 – staple fiber of nylon/polyamide) is technically incapable of producing the imported fabric which is found, upon test, to be an **undyed knitted fabric composed of polyester filament yarns**. Further, the declared manufacturing operation of “circular knitting” using nylon/polyamide staple fibers cannot result in polyester-based filament fabric falling under CTH 60063100. These inconsistencies indicate deliberate **misdeclaration of origin, composition, and manufacturing process** with the intent to wrongfully claim preferential duty benefit under CEPA. During the examination of live shipment, the CFO of importing firm Shri Rakesh Dutta was present and he duly admitted the fact of mis-declaration in the subject shipment.

Further, the forensic data retrieved from the resumed/seized electronic devices has yielded amply evidence that shows that the importer in connivance with supplier firm, was deliberately involved in fabrication/manipulation of supplier end documents to claim the required manufacturing process as per PSR criteria and procure the UAE origin certification of origin of PSR originating criterial. However, the evidences in form of examination of live import shipment, various statements, COO verification report, details/documents/audio notes, recovered from forensic examination have revealed their modus operandi and rendered them ineligible for such benefits. Specially the inward and outward consignment data (recovered from mobile phone of Gaurav Chakrawarti and maintained by mastermind & their key persons of importer, who also controls the supplier firm), makes amply clear that no actual manufacturing process took place at UAE, they were just routing the goods between the UAE local firms and preparing/fabricating the documents to falsely justify their originating criterial. Moreover, as discussed above, the supplier firm and the importing firm are related party, however it was not disclosed by importer before the Customs authority.

Accordingly, the act of filing an incorrect declaration in the Bill of Entry, submitting a Certificate of Origin containing materially false statements, and presenting documents that do not correlate with the actual goods imported, thus the goods were imported by means of misdeclaration and production of false documents, which renders the importer liable for penal action. The importer's

actions fall squarely within the scope of **Section 112(a)** and Section 114A of the Customs Act, 1962, as the misdeclaration and submission of false documents facilitated the attempted evasion of customs duty.

The investigation in the instant matter, has uncovered evidence of collusion between the India based importer and UAE based supplier. The origin documentation (Form-I) and related certificates produced by the importer exhibit material discrepancies: the goods' description, HSN code and supplier details on the Form-I do not match the test report and the exporter's invoices. The laboratory test report of respective consignment contradicts the declared product parameters. Even when the inquiry for COO verification was initiated, the importer in collusion with the supplier manipulated the documents to show as if the goods would have actually gone through the required production process and value addition criteria as per the origin criteria declared in COO, however, the evidences gathered from forensic data retrieval has unmasked their fraudulent intent. These facts indicate deliberate misstatement and suppression of information by the importer and exporter. The fabrication and use of any false or incorrect declaration in connection with the import transactions invoke Section **114AA** of the Customs Act, which prescribes penalty for using false material particulars.

**38** The importer, **M/s Gujarat Toolroom Limited** has taken ineligible benefit of preferential duty under **Notification No. 22/2022-Customs (CEPA-India-UAE)** as discussed in this notice.

M/s GTL neither possessed nor verified true origin documents as mandated under **Rule 4 of the CAROTAR Rules, 2020** and thus wilfully mis-declared the origin to evade customs duty. Further, the concerned persons of the importing firm never joined the investigation which itself depicts that they have nothing to submit in their defence. Further, the relevant persons who have appeared to tender their voluntarily statement under section 108 of the Customs Act, 1962 have tendered sufficient evidences and reasonable grounds that makes amply clear that the M/s GTL has deliberately and intentionally mis-declared and mis-represented the documents and information at the time of filing the Bills of Entry in order to get the ineligible benefit of India UAE CEPA benefits. Shri Gaurav Chakrawarti has revealed a group of importing firm including M/s GTL as well as UAE based supplier firms were being handled by the mastermind/key persons of instant case. From the statement of Shri Gaurav Chakrawarti under section 180 of the Customs Act, 1962, it became clear that the documents were being manipulated to show the goods originated from / processed upon in UAE.

Further, when the **examination** of one live consignment of M/s. Gujarat Toolroom Limited, Ahmedabad, was conducted, mis-declaration in respect of quantity (SQM of fabric) and quality (declared classification 60063400, actual classification 60063400 & 60063200) was noticed in the import goods. Further, respective test reports issued by CRCL, New Delhi also supported the fact of the mis-declaration in terms of dyed/printed, GSM of fabric, quantity & value of goods and composition of originating material and mis-classification in the above-mentioned import shipment, pointed towards misdeclaration by supplier while claiming the process of COO certification to the Government authorities of supplier

country i.e UAE. Moreover, the respective declaration submitted by the importer on behalf of the supplier, shows the raw material used in the manufacture of final product as **staple fiber yarn of nylon or other polyamides**, while as per the test report, the imported goods were made up of **polyester filament yarn**. Therefore, it is observed that the requisite PSR (Product Specific Rules) value addition criteria i.e. CTH +VA 40% under the CEPA Notification No. 22/2022-Customs dated 30.04.2022 was not met by the suppliers in the manufacturing of the impugned goods.

The concerned authorized representative of the CHA M/s World Cargo Logistics and M/s Shriwin Shipping & Logistics, have also admitted that there were various material discrepancy between the supplier's declaration and findings of respective test reports and therefore they were agreed that respective COOs were not proper because the originating material was not aligning with the imported product and thus importer doesn't appear eligible for such exemption benefits under India UAE CEPA Notification.

Further, the importer was repeatedly provided opportunity to give their submission regarding the test reports, examination Panchnama, other evidences/information available on record, however they never joined the investigation, ever they remain failed to file any submission when the test reports were shared with them through above discussed communications. Further, the importer was repeatedly requested to submit the origin related information, as mandated under CAROTAR Rules. Moreover, in absence of any submission from the importer side, the COO inquiry was initiated and it was noticed that the handlers of the importing firm who were also the handler of supplier firm, tried to mis-guide the investigation by submitted false and mis-leading information and fabricated/manipulated documents, however they still remain failed.

In short, the documents submitted by the supplier were bundle of manipulated document, which were individually discussed above and therefore the COO certificate does not appear to be backed with genuine manufacturing documents and therefore the subject imported goods don't appear valid to avail the CEPA benefits. The traditional Hindi proverb is relevant here that says "*To hide one lie, a hundred more lies have to be told*".

Accordingly, M/s GTL appears liable for recovery of differential duty under **Section 28(4)**, along with the applicable interest under **Section 28AA. The duty already deposited by the importer is required to be appropriated towards the applicable differential duty. As discussed above M/s GTL is liable for penalty under Sections 112(a)(ii), 114A and 114AA**; and the imported goods mentioned under Annexure A, B & C are liable for confiscation under **Sections 111 (l), (m) & (o)** of the Customs Act, 1962.

### **39      Role of each individual/Mastermind and key persons: -**

#### **39.1    Shri Anil Kumar Runthala – (Mastermind)**

On the basis of the forensic data analysis, documentary evidences and recorded statements, it is evident that Shri Anil Kumar Babulal Runthala functioned as a mastermind for the importers as well as supplier entities, as per the investigation and exercised de facto control over the manipulation and circulation of supplier-side documentation relied upon to claim preferential duty benefit under CEPA. A licence document recovered from the parties' digital records shows Shri Anil Kumar Babulal Runthala as the owner/manager of M/s Shukran Textile (FZC), UAE, M/s Shuchi Textile, UAE. Further, M/s Majestic Ecopolyfeb FZC was also found be under his control. Further, multiple communications in the extracted WhatsApp data indicate that he routinely directed documentation, instruction and decision-making for the UAE supplier firms.

As discussed earlier, the reflection of name of Shri Anil Runthala on the supplier firm licence as Manager in M/s Shuchi Textile FZC, UAE and owner in M/s Shukran Textile FZC, UAE. He had actively participated in and directed the creation and alteration of Supplier documents, which were subsequently used to support COO/formal origin claim as follows:

- (a) posted the supplier licence and other documents into the operative WhatsApp groups;
- (b) supplied scanned images of a rubber stamp and scanned signature to importer personnel for use on supplier-side documents;
- (c) provided draft invoices, dates and quantities to be inserted into local-supply invoices; and

There are concrete evidences suggesting his involvement in manipulation of documents across supplier and importer entities. On simultaneous perusal of findings under Panchnama of search proceedings and examination proceeding with Statements of Shri Rakesh Dutta, Gaurav Chakravarti, Jignesh Singh Jadeja and Vilas Raut, Kirtan Limbasiya, Diwakar Sharma recorded during the investigation along with the forensic data examination, confirm the role of Shri Anilkumar Runthala along with Shri Ashok Kumar Sewda, as mastermind & key person, and it was found that importer personnel prepared supplier-side documents at the Ahmedabad office under directions received from Shri Runthala and Shri Sewda. These combined documentary evidences and statements therefore demonstrate common control and a single modus operandi operating across the importers namely M/s GTL, M/s KDL and M/s MOL operated by him.

The sequence of events—including circulation of editable draft invoices in group chats, sharing of scanned signature and stamp images, retrospective manual alterations to tariff classifications and COO-related particulars, and the issuance of COOs bearing the remark 'Issued Retrospectively'—clearly establishes that the documentary trail was systematically constructed to project conformity with the prescribed PSR requirements, despite the absence of any genuine qualifying processing or inputs by him. The pattern of repeated document fabrication across multiple consignments strongly supports the inference that Shri Runthala acted as the main conspirator.

Further, despite being a key participant in the preparation and circulation of falsified CEPA-related documents, **Shri Anil Kumar Runthala repeatedly dishonoured the lawful summons issued under Section 108 of the Customs Act, 1962**. Instead of appearing for examination, he submitted self-serving letters asserting blanket innocence, which stand contradicted by the recovered digital evidence, including WhatsApp chats, editable invoices. Neither he nor his authorised representative ever appeared for recording of his voluntary statement, thereby **deliberately obstructing the investigation and evading lawful inquiry**. Such persistent non-appearance, despite adequate opportunities, is consistent with a wilful attempt to avoid confrontation with incriminating material and further reinforces his complicity in the fraudulent scheme to secure ineligible preferential duty benefits. Further, the forensic data image retrieval (as discussed above) also contained media reports of Shri Anil Kumar Runthala's earlier involvement in a GST refund fraud, indicating that he is a habitual offender engaged in systematic manipulation of documentation to facilitate illegitimate benefits.

In light of these facts, Shri Anil Kumar Runthala concerned himself in act of rendering the goods liable for confiscation and is **liable to penalty under Section 112 (a) (ii) of Customs Act 1962**; furthermore, his active role in producing and using fabricated documentation for intentional mis-statement/suppression and use of false material in Customs proceedings attracts **penalty under 114AA of Customs Act 1962**.

### **39.2 Shri Ashok Kumar Sewda – Associate of Mastermind & Key Person**

Based on the recovered digital evidence, statements recorded, and the forensic examination of communication exchanges, it emerges that **Shri Ashok Kumar Sewda** also played a central coordinating role in orchestrating the preparation and manipulation of supplier-side documents used for claiming preferential origin under the India-UAE CEPA. The recovered WhatsApp chats, editable drafts, and circulated templates show that Shri Sewda was directly involved in issuing instructions, providing inputs on invoice particulars, and guiding importer personnel—particularly Shri Gaurav Chakrawarti—on the content, dates and quantities to be inserted in local invoices and other origin-related documents. The investigation clearly revealed that Shri Sewda also acted as a key link between the offshore UAE-based operator, Shri Shrikant Sharma, and the on-ground team in India, ensuring that retrospectively altered or fabricated supplier documents aligned with the Bills of Entry filed in India.

As discussed earlier, the reflection of name of Shri Ashok Kumar Sewda on the supplier firm licence as owner in M/s Shuchi Textile FZC, UAE, itself makes the picture clear that they were only controlling the supplier as well as importing firms.

Shri Ashok Sewda was actively engaged in engineering an artificial documentary trail to support CEPA origin claims despite the absence of any qualifying processing in the UAE. His involvement in the creation, circulation and retrospective modification of these documents establishes *prima facie* collusion with Shri Anil Kumar Runthala and others, with the common intent of facilitating wrongful availment of preferential duty benefits. These combined documentary evidences

and statements therefore demonstrate common control and a single modus operandi operating across the importers namely M/s GTL, M/s KDL and M/s MOL operated by him.

Further, despite being a key participant in the preparation and circulation of falsified CEPA-related documents, **Shri Ashok Sewda repeatedly dishonored the lawful summons issued under Section 108 of the Customs Act, 1962**. Neither Shri Sewda nor his authorized representative ever appeared for recording of his voluntary statement, thereby **deliberately obstructing the investigation and evading lawful inquiry**. Such persistent non-appearance, despite adequate opportunities, is consistent with a conscious attempt to avoid confrontation with incriminating material and further reinforces his complicity in the fraudulent scheme to secure ineligible preferential duty benefits.

In light of these facts, Shri Ashok Sevda concerned himself in act of rendering the goods liable for confiscation and is **liable to penalty under Section 112(a) (ii) of Customs Act 1962**; furthermore, his active role in producing and using fabricated documentation for intentional mis-statement/suppression and use of false material in Customs proceedings attracts **penalty under 114AA of Customs Act 1962**.

### **39.3 Shri Rakesh Dutta – Chief Financial Officer (GTL)**

The investigation has revealed that **Shri Rakesh Dutta, CFO of M/s Gujarat Toolroom Ltd. (GTL)**, played a significant and enabling role in the fraudulent import scheme orchestrated to avail ineligible preferential duty benefits under the India-UAE CEPA Notification No. 22/2022-Customs. As the CFO in GTL, Shri Dutta was responsible for overseeing all CEPA-based procurement transactions, coordinating with the Customs Broker, and ensuring authenticity of invoices, Form-I documents, COO particulars, and value-addition declarations forming the basis of duty exemption claims. Despite this mandate, he knowingly allowed the filing of Bills of Entry supported by fabricated Form-I, manipulated manufacturing descriptions, and retrospective/ altered COO documentation, thereby enabling continuation of the fraudulent modus operandi devised by Shri Anil Kumar Runthala and Shri Ashok Sewda.

From the search proceedings at the premises of M/s GTL and M/s KDL, the statements of key personnel, from the forensic data examination, and from the examination of live import shipments, it has clearly emerged that Shri Rakesh Dutta **was aware of the ongoing mis-declaration and manipulation of import documents** at M/s GTL, enabling the wrongful availing of India-UAE CEPA benefits. Rakesh Dutta was participant in the relevant WhatsApp groups and the recovered WhatsApp chats, editable invoice templates, and COO-related files demonstrate that Shri Dutta had continuous knowledge of the document-engineering activities carried out by Shri Runthala and Shri Ashok Sewda. Despite being the Finance Head responsible for statutory compliance, he neither objected nor sought clarification on inconsistent and technically incorrect declarations (e.g., mis-described raw materials, incorrect manufacturing processes, and misleading

HS codes). His deliberate inaction directly facilitated the clearance of non-originating goods under wrongly claimed CEPA concessions.

During the examination of live shipment, the CFO of importing firm Shri Rakesh Dutta was present and he duly admitted the fact of mis-declaration in the subject shipment under the Panchnama proceedings, however, further, despite being repeatedly summoned under Section 108 of the Customs Act, 1962, Shri Dutta consistently dishonoured the summons. Neither Shri Dutta nor any authorised legal representative ever appeared for recording of his voluntary statement. This deliberate evasion, despite adequate opportunity, constitutes wilful obstruction of investigation and indicates conscious awareness of the incriminating nature of the evidence recovered from GTL's digital devices and communication channels.

In light of these facts, Shri Rakesh Dutta concerned himself in act of rendering the goods liable for confiscation and is **liable to penalty under Section 112(a) (ii) of Customs Act 1962**; furthermore, his active role inducing and using fabricated documentation for intentional mis-statement/suppression and use of false material in Customs proceedings attracts **penalty under 114AA of Customs Act 1962**.

#### **39.4 Shri Gaurav Chakrawarti – Import Export documentation handler of M/s GTL**

The investigation has revealed that **Shri Gaurav Chakrawarti**, an MBA-qualified employee associated with M/s Kkrrafton Developer Limited, M/s Gujarat Toolroom Limited (GTL), and M/s Murae Organisor Limited, played a crucial operational role in the fraudulent import scheme designed and executed by the masterminds, Shri Anil Kumar Runthala and Shri Ashok Sewda. His admitted responsibilities included handling import and export documentation, coordinating between suppliers in UAE/Hong Kong, the Indian importer firms, and the clearing agent M/s World Cargo Logistics, and ensuring smooth submission of documents required for Customs clearance. He acted as the primary documentation handler and executor of instructions issued by Shri Ashok Sewda, Shri Anil Runthala and UAE-based coordinator Shri Shrikant Sharma, who worked under the directions of Shri Runthala and Shri Sewda.

Digital forensics and recorded statements have clearly established that **Gaurav routinely received editable invoices, Form-I declarations, packing lists, COO drafts, and supplier documents**. He admitted of receiving scanned signatures of Shri Anil Kumar Runthala for placement on UAE-supplier documents, confirming that COO-supporting records were fabricated in the Ahmedabad office under instructions of Shri Runthala and Shri Sewda. Screenshots retrieved from his phone further establish that Shukran Textiles FZC and Shuchi Textiles FZC were effectively controlled by the same masterminds, and that he circulated edited invoices and document drafts for M/s GTL, M/s KDL and M/s MOL, clear repetitive use of the fraudulent modus operandi to avail the CEPA benefit. His refusal to open the relevant email accounts—on the pretext of “server issues”—and his contradictory claim of innocence despite admitting that all documentation was

prepared at Ahmedabad under their instructions clearly show deliberate non-cooperation and conscious involvement.

In light of these facts, **Shri Gaurav Chakrawarti** concerned himself in act of rendering the goods liable for confiscation and is **liable to penalty under Section 112(a) (ii) of Customs Act 1962**; furthermore, his active role in producing and using fabricated documentation for intentional mis-statement/suppression and use of false material in Customs proceedings attracts **penalty under 114AA of Customs Act 1962**.

### **39.5 Shri Vinod Mishra, Shri Vaibhav Kakkad, Smt. Nirali Karella, Shri Sunil Pachlangia, Shri Narendra Sharma, Shri Avchalbhai Chaudhary – Director (M/s GTL)**

Despite multiple summons Shri **Vinod Mishra, Shri Vaibhav Kakkad, Smt. Nirali Karella, Shri Sunil Pachlangia, Shri Narendra Sharma, Shri Avchalbhai Chaudhary** either failed to appear or furnished vague, non-specific replies devoid of any verifiable facts reply just to avoid the investigation. As a Director they appears to be responsible for policy and compliance, they appears to have access to company imports and financial approvals. Their conduct shows a deliberate attempt to evade the investigation and avoid furnishing material information that was expected from persons occupying senior managerial and directorial positions in the importing firms.

As Directors, they were collectively responsible for **policy oversight, statutory compliance, and financial approvals**, including monitoring of company imports and the payment of Customs duty. It appears that they were regularly involved in internal decision-making processes concerning UAE-India CEPA-based imports and were fully aware of the manner in which supporting documents—such as invoices, BLs, COO papers, and supplier declarations—were being procured and used. At no stage did any of them raise objections, seek clarification, or report the irregularities to any competent authority, despite being in positions where such irregularities ought to have been immediately flagged.

It appears they have participated in board discussions concerning CEPA-based imports and were aware of actual scenario, however they never pointed out the same before any proper authority, so that subject duty evasion could be avoided. Their silence and failure to prevent misuse indicate tacit approval. It appears they were signatory's authority for various Customs related, Bank related declarations and thus they appear to be aware of fraudulent activities being done in the company. It appears there were silent agreement between the mastermind and the directors of the importing firm regarding the mis-use of India UAE CEPA benefits. Thus, this indicates that the Directors were not merely passive signatories but **active enablers** who allowed the misuse of CEPA provisions for evasion of Customs duties. It appears that there existed an **understanding—implicit if not explicit—between the primary masterminds and these Directors** regarding the continued use of manipulated documents and mis-declared country of origin to unlawfully avail CEPA exemption.

In view of the above, the cumulative conduct of the Directors reflects **wilful and intentional blindness at the minimum, and collusive involvement at the maximum**, thereby establishing their abatement in facilitating, permitting, and shielding the fraudulent import activities of the company.

In light of these facts, above mentioned persons have concerned themselves in act of rendering the goods liable for confiscation and is **liable to penalty under Section 112 (a) (ii) of Customs Act 1962**

### **39.6 M/s World Cargo Logistics – Customs Broker of M/s GTL at Mundra port**

The firm acted as CHA for filing 20 Bills of Entry under CEPA claim. Statement recorded on 29.04.2025 admits that they accepted importer-supplied documents without independent verification, which is contrary to **Regulation 10 (d) & (e) of CBLR 2018**.

Whereas, in various import shipments, he filed the Bill of Entry on behalf of importer, while didn't procure and submitted the mandatory document Form I, which is required to be submitted for CEPA benefit claim as mandated under CEPA Notification and CAROTAR, 2020. Further, as discussed above various discrepancies were found on basis of the import documents only, while the respective CHA remains failed to identify the same and disclose of the same before Customs authorities. Thus, it appears, CHA not only failed to exercise due diligence but also facilitated the importer's wrongful CEPA claims by neglecting mandatory verification obligations and suppressing material discrepancies. Their omission facilitated clearance of goods under false origin, constituting abetment under **Section 112(a)(ii)**. Separate recommendation will be made to the jurisdictional Commissioner for action under **CBLR 2018**.

### **39.7 M/s Shriwin Shipping & Logistics – Customs Broker of M/s GTL at JNCH port**

The firm acted as CHA for filing 06 Bills of Entry under CEPA claim. Statement recorded on 10.12.2025, admits that they accepted importer-supplied documents without independent verification, which is contrary to **Regulation 10 (d) & (e) of CBLR 2018**.

Whereas, in various import shipments, he filed the Bill of Entry on behalf of importer, while didn't procure and submitted the mandatory document Form I, which is required to be submitted for CEPA benefit claim as mandated under CEPA Notification and CAROTAR, 2020. Thus, it appears, CHA not only failed to exercise due diligence but also facilitated the importer's wrongful CEPA claims by neglecting mandatory verification obligations and suppressing material discrepancies. Their omission facilitated clearance of goods under false origin, constituting abetment under **Section 112(a)(ii)**. Separate recommendation will be made to the jurisdictional Commissioner for action under **CBLR 2018**.

**39.8** Whereas, name of Shri Shrikant Sharma, was also surfaced during the investigation, as UAE based employee of Sh. Anil Kumar Runthala, however, the available whereabouts was only the WhatsApp numbers +971569489571, and the

same was foreign contact number (UAE based), therefore the investigation could not be extended at this end.

**40** CBIC vide Notification No. 28/2022-Customs (N.T.) dated 31.03.2022 provides that in cases of multiple jurisdictions as referred in Section 110AA of the Customs Act, the report in writing, after causing the inquiry, investigation, or audit as the case may be along with the relevant documents, shall be transferred to officers described in column (3) of the said Notification. Since, the present case involves multiple jurisdictions and hence, Mundra port (INMUN1) being the port involving the highest revenue as shown in the below table, the Principal Commissioner/ Commissioner of Customs Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421, is the Show Cause Notice issuing authority.

**Table: XVII**

Sr No.	Name of the Port	No. of Bills of Entry involved	Differential duty involved in Rs
1	INMUN1	20	8,63,99,315/-
2	INNSA1	6	2,14,47,507/-
<b>Total</b>		<b>26</b>	<b>10,78,46,822/-</b>

**41** Now, therefore, M/s. Gujarat Toolroom Limited (IEC - AAACG5585F) having registered address at - 404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat, 380006 is hereby called upon to show cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421, within 30 days of the receipt of this notice as to why: -

**I. In respect of the live import consignment vide BoE No.7320344 dt. 18.12.2024 :**

- (i) The description, CTH and value of imported goods i.e. "60063400-Other Knitted or crocheted Fabrics, of synthetic fibres, dyed print (100% polyester knitted fabric)" at the time of filing of Bills of Entry, should not be rejected and re-determined **as per Annexure A** to show cause notice.
- (ii) Imported goods vide BoE No.7320344 dt. 18.12.2024 i.e. 60063400-Other Knitted or crocheted Fabrics, of synthetic fibres, dyed print (100% polyester knitted fabric), having re-determined valued as **Rs. 19824714/-** should not be held liable for confiscation as per the provisions of Section 111 (l), (m) and 111(o) of Customs Act, 1962;
- (iii) Accordingly, the duty exemption under Notification No. 22/2022-Cus, availed by M/s GTL on subject shipments, should not be disallowed, on account of grounds mentioned above, in terms of section 28DA of the

Customs Act, 1962 read with Circular No. 38/2020-Customs dated 21.08.2020 and CAROTAR Rules, 2020 and the subject bill of Entry should not be reassessed accordingly;

- (iv) The goods Imported vide above Bills of Entry, as detailed in Annexure-A, should not be reassessed after considering the differential Customs Duty of **Rs. 46,49,097/- (Rupees Forty Six Lakh Forty Nine Thousand Ninety Seven Only)**, in terms of Section 17 of the Customs Act, 1962.
- (v) The voluntarily deposited amount Rs. 20,00,000/- vide challan dated 30.01.2025, should not be appropriated towards the payable differential duty.
- (vi) Penalty should not be imposed on M/s GTL under Section 112 (a)(ii) of the Customs Act, 1962; and
- (vii) Penalty should not be imposed on M/s GTL under Section 114AA of the Customs Act, 1962.

## **II. In respect of the provisional Bills of Entry: 06 Bills of Entry as per Annexure B**

- (i) The description & CTH of imported goods as declared by the importer at the time of filing of Bill of Entry No. 6280697 /23-10-2024, 6374957 /28-10-2024, 6281187 /23-10-2024, and 7091053 /06-12-2024 (except 2 BoEs No. 6032632/09-10-24 & 6378645/28-10-2024, as mentioned in Annexure-B), should not be rejected, and re-determined as per details mentioned against their respective entries in Annexure-B.
- (ii) Imported goods vide said six provisional Bills of Entry as per Annexure B, having assessable value of Rs. **13,07,96,433/-** should not be held liable for confiscation as per the provisions of Section 111(m) & 111(o) of the Customs Act, 1962
- (iii) Accordingly, the duty exemption under Notification No. 22/2022-Cus, availed by M/s KDL on subject shipments, should not be disallowed, on account of grounds mentioned above, in terms of section 28DA of the Customs Act, 1962 read with Circular No. 38/2020-Customs dated 21.08.2020 and CAROTAR Rules, 2020 and the subject bills of Entry as per Annexure B should not be reassessed accordingly;
- (iv) The goods Imported vide above Bills of Entry, as detailed in Annexure-B, should not be reassessed after considering the differential Customs Duty of **Rs. 2,91,29,291/- (Rupees Two Crore Ninety One Lakh Twenty Nine Thousand Two Hundred Ninety One Only)**, in terms of Section 17 of the Customs Act, 1962.

- (v) Penalty should not be imposed on M/s GTL under Section 112(a)(ii) of the Customs Act, 1962.
- (vi) Penalty should not be imposed on M/s GTL under Section 114AA of the Customs Act, 1962.

**III. In respect of the Finally assessed Bills of Entry: 19 Bill of entry as per Annexure C**

- (i) The description & CTH of imported goods as declared by the importer at the time of filing of Bill of Entry No. 6657885 dated 13.11.2024, should not be rejected, and re-assessed as per details mentioned against their respective entries in **Annexure-C**.
- (ii) Imported goods vide said 19 Bills of Entry as per **Annexure C**, having assessable value of Rs. **33,00,33,779/-** (Rupees Thirty-Three Crore Thirty-Three Thousand Seven Hundred Seventy-Nine Only) should not be held liable for confiscation as per the provisions of Section 111(m) & 111(o) of the Customs Act, 1962
- (iii) Accordingly, the duty exemption under Notification No. 22/2022-Cus, availed by M/s KDL on subject shipments, should not be disallowed, on account of grounds mentioned above, in terms of section 28DA of the Customs Act, 1962 read with Circular No. 38/2020-Customs dated 21.08.2020 and CAROTAR Rules, 2020 and the subject bills of Entry as per Annexure C should not be reassessed accordingly;
- (iv) Differential duties of Customs aggregating to Rs. **7,40,68,433/-** (Rupees Seven Crore Forty Lakh Sixty-Eight Thousand Four Hundred and Thirty-Three Only) in respect of subject Bills of Entry, evaded by M/s. GTL on the said goods, should not be demanded and recovered under Section 28(4) of the Customs Act, 1962 along with applicable interest under provisions of Section 28 AA of the Customs Act, 1962;
- (v) Penalty should not be imposed on M/s GTL under Section 112(a)/114A of the Customs Act, 1962.
- (vi) Penalty should not be imposed on M/s GTL under Section 114AA of the Customs Act, 1962.

**42 Shri Anil Kumar Runthala** (Mastermind), is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) and Section 114AA of the Customs Act, 1962, for the reasons discussed above.

- 43 Shri Ashok Kumar Sewda**, Key person/handler of M/s GTL, is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) and Section 114AA of the Customs Act, 1962, for the reasons discussed above.
- 44 Shri Rakesh Kumar Dutta**, CFO of M/s GTL is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on her under Section 112 (a) (ii) and Section 114AA of the Customs Act, 1962, for the reasons discussed above.
- 45 Shri Vaibhav Pankajbhai Kakkad** – Director of M/s GTL is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) of the Customs Act, 1962, for the reasons discussed above.
- 46 Ms. Nirali Prabhatbhai Karethia** – Director of M/s GTL is hereby called upon to Show Cause to Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) of the Customs Act, 1962, for the reasons discussed above.
- 47 Shri Sunil Surendra Pachlangia** – Director of M/s GTL is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) of the Customs Act, 1962, for the reasons discussed above.
- 48 Shri Narendra Sharma** Director of M/s GTL is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) of the Customs Act, 1962, for the reasons discussed above.
- 49 Shri Avchalbhai Hemtabhai Chaudhary**, Director of M/s GTL, is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should

not be imposed on him under Section 112 (a) (ii) of the Customs Act,1962, for the reasons discussed above.

**50 Shri Vinod Kumar Mishra**, Director of M/s GTL, is hereby called upon to Show Cause to the Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) of the Customs Act,1962, for the reasons discussed above.

**51 Shri Gaurav Chakrawarti**, employee of M/s GTL is hereby called upon to Show Cause to Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the Notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) and 114AA of the Customs Act, 1962, for the reasons discussed above.

**52 M/s World Cargo Logistics**, CHA for M/s GTL, is hereby called upon to Show Cause to Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the Notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) of the Customs Act, 1962, for the reasons discussed above.

**53 M/s Shriwin Shipping & Logistics**, CHA for M/s GTL, is hereby called upon to Show Cause to Principal Commissioner/ Commissioner of Customs, Custom House Mundra, Port User Building, Mundra Port, Mundra, Kutch-370421 within 30 days of the receipt of the Notice, as to why penalty should not be imposed on him under Section 112 (a) (ii) of the Customs Act, 1962, for the reasons discussed above.

**54** The noticees should clearly state in their written replies to this notice as to whether they desire to be heard in person or through their legal representative before the adjudicating authority. If no reply to this notice is received from them within 30 days from the date of receipt of this notice or if they fail to appear for the personal hearing on the date and time intimated to them, the case is liable to be decided on the basis of the evidence available and merits, without any further reference to them.

**55** If no cause is shown against the action proposed to be taken against them within the stipulated period as shown above, or if they fail to appear before the adjudicating authority when the case is posted for hearing, the case will be decided *ex parte* on the basis of pieces of evidence available on the record.

**56** The department reserves the right to add, alter, amend, modify, or supplement this notice at any time on the basis of any evidence which may come to the notice of the department after the issue of this notice and prior to adjudication of the case.

**57** This Show Cause-cum-Demand Notice is issued under the Customs Act, 1962 without prejudice to any other action that may be taken against the noticees

or any other person(s) under the provisions of the Customs Act, 1962 and the Rules & Regulations made there under or any other law for the time being in force.

**58** The noticees also have an option to avail provisions of Chapter XIVA Settlement of Cases of the Customs Act, 1962 to settle their case through the Settlement Commission by filing an application if desired and eligible.

**59** The documents relied upon in this Show Cause Notice are listed in **Annexure- R** to this notice and are enclosed with the Show Cause Notice .

- Encl.: 1. Annexure-A, B, C  
 2 . Annexure-R (List of relied-upon documents)  
 3. All RUDs as per Annexure-R.

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

**File No.:GEN/ADJ/COMM/759/2025-Adjn**

**SCN No.** 43/2025-26/COMM/N.S./Adjn/MCH

Copy to Noticee:-

**(i) M/s. Gujarat Toolroom Limited** (IEC - AAACG5585F) having registered address at - 404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat, 380006 (email id:[sales@gujarattoolroom.com](mailto:sales@gujarattoolroom.com), [cfo@gujarattoolroom.com](mailto:cfo@gujarattoolroom.com), [gujtoolroom@gmail.com](mailto:gujtoolroom@gmail.com),[cs@gujarattoolroom.com](mailto:cs@gujarattoolroom.com)).

**(ii) Shri Anil Kumar Runthala**, Mastermind of M/s Gujarat Toolroom Limited - 404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat, 380006

(Residential Address:W-38, Ghanshyamnagar Society, Subhash Bridge, Opposite RTO Office, Gandhi Ashram, Ahmedabad, Gujarat 380027) (email: [runthalaenterprise@gmail.com](mailto:runthalaenterprise@gmail.com), [sales@gujarattoolroom.com](mailto:sales@gujarattoolroom.com), [cfo@gujarattoolroom.com](mailto:cfo@gujarattoolroom.com), [gujtoolroom@gmail.com](mailto:gujtoolroom@gmail.com), [cs@gujarattoolroom.com](mailto:cs@gujarattoolroom.com)).

**(iii) Shri Ashok Kumar Sewda**, Associate of Mastermind & Key person, of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006(email: [ashoksewda@gmail.com](mailto:ashoksewda@gmail.com), [sales@gujarattoolroom.com](mailto:sales@gujarattoolroom.com), [cfo@gujarattoolroom.com](mailto:cfo@gujarattoolroom.com), [gujtoolroom@gmail.com](mailto:gujtoolroom@gmail.com), [cs@gujarattoolroom.com](mailto:cs@gujarattoolroom.com))

**(iv) Shri Rakesh Rajkumar Dutta**, CFO of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006.

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**(v) Shri Vaibhav Pankajbhai Kakkad**, Director of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006(email: [cs.vaibhavkakkad@gmail.com](mailto:cs.vaibhavkakkad@gmail.com), [sales@gujarattoolroom.com](mailto:sales@gujarattoolroom.com), [cfo@gujarattoolroom.com](mailto:cfo@gujarattoolroom.com), [gujtoolroom@gmail.com](mailto:gujtoolroom@gmail.com), [cs@gujarattoolroom.com](mailto:cs@gujarattoolroom.com))

**(vi) Ms. Nirali Prabhatbhai Kareththa**, Director of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006

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**(vii) Shri Sunil Surendra Pachlangia**, Director of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006

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**(viii) Shri Narendra Sharma**, Director of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006

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**(ix) Shri Avchalbhai Hemtabhai Chaudhary**, Director of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006

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**(x) Shri Vinod Kumar Mishra**, Director of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006

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**(xi) Shri Gaurav Chakrawarti**, Import-Export handler of M/s Gujarat Toolroom Limited -404, 4th Floor, Samarth Co. Op. H. Society, Near Silicon Tower, Near Law Garden, Ellish Bridge, Ahmedabad, Gujarat-380006

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**(xii) M/s World Cargo Logistics**, 140, Ecstasy Business Park, Citi of Joy, JSD Road, Mulund lwl Mumbai-400080 ([docs@maamarineservices.com](mailto:docs@maamarineservices.com), [krushnaraj@maamarineservices.com](mailto:krushnaraj@maamarineservices.com), [jigneshiadeia@rocketmail.com](mailto:jigneshiadeia@rocketmail.com), [jigneshiadeia1987@gmail.com](mailto:jigneshiadeia1987@gmail.com))

**(xiii) M/s Shriwin Shipping & Logistics**, 25/1, Gandhimathi Street, Vetrinagar Extn., Thiruvika Nagar, Chennai – 600110, Email: [nathan@shriwinshipping.com](mailto:nathan@shriwinshipping.com)

**Copy to:**

**(1) The Additional Director, Directorate of Revenue Intelligence, Regional Unit, Plot No. S-10, Bhawani Singh Lane, Bhawani Singh Marg, C-Scheme, Jaipur-302005, Email:[ad-dri-rj@nic.in](mailto:ad-dri-rj@nic.in)**

**(2) The Principal Commissioner/Commissioner of Customs, Gr. III, NS III, JNCH.**

**(3) File copy.**

**(4) Notice Board.**

