



F.No. GEN/ADJ/COMM/744/2025-Adjn-O/o Commr-Cus-Kandla

Date - 26-12-2025

SHOW CAUSE NOTICE

1. Whereas, M/s. Organitech Pvt. Ltd. (IEC-AADCO2236L) (herein after to be referred as M/s. OPL, for the sake of brevity) having registered office at 602, Deepshikha Building 8, Rajendra Place, New Delhi is importing RBD Palm Olein (Edible Grade) availing duty exemptions against Advance Authorizations issued by DGFT.

2. Intelligence gathered indicated that M/s. OPL is diverting the duty-exempted goods imported under Advance Authorisation by way of selling it to their sister concern firm M/s. Parc Impex Solutions Pvt. Ltd. after effecting its clearance from the port, which are further sold by M/s. Parc Impex Solutions Pvt. Ltd. to various DTA buyers. In terms of para 4.03 of FTP 2023, the import of goods under Advance Authorisations are exempted from payment of customs duties subject to its actual usage in the manufacture of the resultant product which has to be finally exported towards fulfilment of export obligations. As such, the above act of domestic sale of the imported goods by M/s. OPL manifests diversion of the goods in violations of the terms and conditions under Customs Notification 21/2023-Customs dated 01.04.2023 issued by CBIC and provisions under FTP 2023.

3. Acting on the intelligence, search at the registered premises of M/s. OPL located at 602, Deep Shikha Tower, Rajendra Place, New Delhi was carried out u/s. 105 of the Customs Act, 1962 on 03.11.2023 (**RUD-1**) wherein the premises was found empty and the importer was not found existent there. Further enquiry revealed that the company was being operated from an undisclosed location at House No. 22, First Floor, BLK-H, Bali Nagar, Delhi-110015.

3.1 Accordingly, search of the said new premises situated at House No. 22, First Floor, BLK-H, Bali Nagar, Delhi-110015 was continued and carried out on 03rd/04th November, 2023 under Panchnama (**RUD-1**), wherein Shri Lalit Kumar Babulal Tater alias Lalit Jain, who claimed himself to be the Manager of M/s Organitech Private Limited, Delhi was present. During the search, it was found that apart from M/s. OPL, financial records and documentation in

respect of various other firms were being maintained and kept at the said premises. A large number of devices and documents in the form of mobile phones, laptops, copies of several Aadhar Cards and PAN Cards along with Photographs in the name of various persons, various dongles/DSC/DLCA/DINESU DONGEL, Rubber Stamps were found at the premises which were resumed under the Panchnama proceedings. During the search proceedings, when inquired about the existence of these documents/articles/gadgets found at the premises, Shri Lalit Kumar Babulal Tater alias Shri Lalit Jain admitted and stated that he is operating these firms which are registered by him in the name of various persons and that he had acquired their KYCs and other documents for conducting the daily affairs of the firms including operating their bank accounts.

4. Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain was recorded u/s. 108 of the Customs Act, 1962 on 04.11.2023 (**RUD-2**) wherein he accepted that he was fully aware of diversion of RBD Palm Olein (Edible Grade) imported under advance authorization into domestic market and had also played an active role in the act of diversion. Therefore, Shri Lalit Kumar Babulal Tater alias Lalit Jain was arrested under the provision under section 104 of Customs Act 1962 on 04.11.2023 and send to judicial custody.

5. Subsequent intelligence gathered alongwith analysis of data in the case further revealed that 250 MT & 49.11 MT of RBD Palm Olein(Edible Grade) which were imported vide Bill of Entry No.8587219 dt. 02.11.2023 and Bill of Entry No.8567037 dt. 01.11.2023 by M/s. OPL were lying at Customs Bonded Warehouse of M/s. Deepak estate Agency, Kandla(Kutch). These goods after customs clearance were already sold by M/s. OPL to M/s. Parc Impex Solutions Pvt. Ltd., who had further sold it to M/s. Sundaram Sales Pvt. Ltd., Bihar. Acting on the input & under the reasonable belief that these goods are liable for confiscation, they were put on hold and were seized vide Seizure memo dt. 24.11.2023(**RUD-3**).

5.1 Similarly, it was also gathered that a quantity of 49.986 MT of RBD Palm Olein imported vide Bill of Entry No.8567037 dt. 01.11.2023 was diverted and sold to M/s. Parc Impex Solutions Pvt. Ltd. who had further sold to various domestic buyers and under the ownership of M/s. Vishwas Refoils & Consumers Ltd. at material time, was lying at their factory premises at Rajkot. These goods were examined under Panchnama dt. 03.11.2023 (**RUD-4**) drawn at the premises of M/s. Vishwas Refoils & Consumer Ltd. These goods were placed under detention and were subsequently seized vide Seizure Memo dt. 23.11.2023 (**RUD-5**).

5.2 Lastly, a quantity of 24.790 MT of RBD Palm Olein imported vide same Bill of Entry i.e. 8567037 dt. 01.11.2023 was also found to have been diverted

and sold to M/s. Parc Impex Solutions Pvt. Ltd. and was found to be in the custody of M/s. Vikram Industries and was lying at their factory premises at Surat. These goods were examined under Panchnama dt. 03.11.2023 (**RUD-6**) drawn at the premises of M/s. Vikram Industries. They were placed under detention and were subsequently seized vide Seizure Memo dt. 23.11.2023 (**RUD-7**).

Statements recorded in the case

6. Statement of **Shri Lalit Kumar Babulal Tater alias Lalit Jain, Manager of M/s.OPL** was recorded on 04.11.2023 (**RUD-2**) wherein he interalia stated that he is working as a manager in the firms of Shri Sunil Jain since last 03 months; that he has never met Shri Sunil Jain and he was hired through online recruitment portal; that before that he was put in jail on the charges of trading stolen RoSTCL Licences issued by DGFT; that apart from this offence, he was also arrested by DRI Hqrs in the year 2015 for evasion of duty in import of Areca Nuts under Advance Authorisation; that he has knowledge of the provisions contained in Customs Act & other allied Acts alongwith Notifications issued from time to time; that the other director of M/s. OPL is Shri Tarun Kapoor and he never visits the office; that Shri Sunil Jain is the director of M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd.; that all day to day activities of M/s. OPL are being handled by him(Lalit Jain); that he receives salary in cash from Shri Sunil Jain; that the goods imported by M/s. OPL were cleared under Advance Authorisation and till date total 04 Advance Authorisations are issued by DGFT to M/s. OPL; that the application to obtain these Advance Authorisation were processed and filed online by him(Lalit Jain); that he is aware about the provisions under Advance Authorisation scheme under which export obligation against the import of duty exempted goods, has to be completed within the stipulated time limit; that at present CBIC notification no.21/2023-cus dt. 01.04.2023 is in force to govern the provision of import under Advance Authorisation; that the goods imported under Advance Authorisation can be removed from the premises as mentioned in the Authorisation for Job work under Challan only and the place of Job work can be added in the Advance Authorisation during the issuance of Licence or can be intimated to the DGFT authority later also; that in case the goods imported under Advance Authorisation are removed clandestinely, the importer has to pay the duties of customs and applicable interest; that M/s. OPL has imported RBD Palm Olein(Edible Grade) under Advance Authorisation and has diverted the same to domestic market without payment of applicable duties; that the approximate value of the goods imported under Advance Authorisation is

around 90 Crores and the estimated duty foregone on these imports is around 13.29 Crores; that the goods cleared by M/s. OPL under Advance Authorisation were sold under GST Invoices to M/s. Parc Impex Solutions Pvt., which is not allowed as per the provisions of Customs Notification for import under Advance Authorisations; that the imported goods were not transferred and shifted to the premises of M/s. Parc Impex Solutions Pvt. Ltd after its sale, however they have generated Eway bill as it is compulsory to generate the Eway bill for goods with invoices of high value; that after perusing the Panchnama dt. 03/04.11.2023 drawn during the Search proceedings at 602, Deep Sikha Tower, Rajendra Place, New Delhi and at House No.22, First Floor, BLK-H, Bali Nagar, Delhi-110015 (**RUD-1**), he stated that both the premises are under his supervision and control; that on being asked to explain about the identity of the persons whose PAN/Aadhar credentials/DSC Dongle and photographs were found during the search, he refused to comment on it; he also stated that he receives a salary of Rs.45,000/- from shri Sunil Jain and apart from it he also does trading of RoDTPL & RoSCTL licences.

6.1 Further, statement of **Shri Lalit Kumar Babulal Tater alias Lalit Jain, Manager of M/s. OPL** was recorded on 06.11.2023 (**RUD-8**) wherein he inter alia stated that his official name is Lalit Kumar Babulal Tater, however in general, he is known as Lalit Jain; that he owns a Proprietary firm named M/s. Bhagyalaxmi Enterprise which carries out trading on commission basis of transferrable Authorisations/Licences issued by DGFT; that he is not a manager in M/s. OPL as has been stated by him in his earlier statement; that he is the beneficial owner of the M/s. OPL and the directors of M/s. OPL are only namesake directors; that the business activities of M/s. OPL are being managed by him; that the company, M/s. OP was purchased by him from its previous directors through brokers; that he has employed Shri Sunil Jain as director of M/s. OPL and he personally knows him but he doesn't have much details of the other director of M/s. OPL Shri Tarun Kapoor, who is also employed as director by him.

6.2 Further, statement of **Shri Lalit Kumar Babulal Tater alias Lalit Jain, Manager of M/s. OPL** was recorded on 07.11.2023 (**RUD-9**) wherein he inter alia stated that he had taken the premises at 602, Deep shikha Tower, Rajendra Place, New Delhi on rent for office premises of M/s. OPL; that the additional address of M/s. OPL mentioned in IEC i.e. Office No.UG-7, UG Floor Shree Vardhan Complex, 4 RNT Marg, Indore, Madhya Pradesh & at WZ-36-A-4, Ground Floor, Krishna Park Extension, New Delhi neither belongs to M/s. OPL nor were taken on rent by M/s. OPL; that the premises at WZ-36-A-4, Ground Floor, Krishna Park Extension, New Delhi belonged to the previous owner/directors of M/s. OPL and was mistakenly mentioned by him in the IEC; that M/s. OPL does not have any factory or manufacturing facility unit and also

does not have any supporting manufacturer or job worker to use the goods imported under Advance Authorisation in manufacturing resultant export product; that the director of M/s. OPL Shri Sunil Jain and Shri Tarun Kapoor are not involved in any day to day work related to the company and he is himself handling all the work related to the company; that the GST returns and other compliances in respect of M/s. OPL were taken care by him; that all the work in respect of M/s. OPL is being handled by him with the assistance of some employees under his control and their salary is disbursed by him from the account of M/s. Swertia Sales Pvt. Ltd., an another company operating under his control; that Ms. Nancy Sharma, Ms. Kiran Morya, Shri Rohan Kumar and Ms Shivangi are working under his directions; that he had cleared the RBD Palm Olein through filing Ex Bond Bill of Entry and the duty against the clearance of the same were debited under Advance Authorisation issued to M/s. OPL; that he had not ordered the imported RBD Palm Olein from the overseas supplier and had purchased the goods which was transferred through various firms under Bond to Bond Bills of Entry with the help of brokers; that the trading of RBD Palm Olein are done by brokers; that the RBD Palm Olein cleared by M/s. OPL were sold by him under GST Invoices to M/s. Parc Impex Solutions Pvt. Ltd., another firm under his control & management; that the imported goods sold to M/s. Parc Impex Solutions Pvt Ltd. were further sold by him to M/s. Sundaram Sales Pvt. Ltd. under GST Invoices; that in M/s. Sundaram Sales Pvt. Ltd., he knows only one person with name Shri Das with whom he used to trade all the imported goods; that he had not personally met Shri Das; that he had domestically sold all the RBD Palm Olein imported under Advance Authorisation by M/s. OPL, immediately after getting customs clearance of the goods and their domestic buyers/end users of the goods have taken the delivery of the said imported goods from the Bonded Warehouse/Liquid Terminal.

6.3 Further, statement of **Shri Lalit Kumar Babulal Tater alias Lalit Jain, Manager of M/s. OPL** was recorded on 08.11.2023 (**RUD-10**) wherein he inter-alia stated that he is also into the business of selling the purchasing existing firms/companies and through which he also earns money; that he had sold M/s. Diary Valley Pvt. Ltd. to one person namely Shri Nadeem in January 2023; that Shri Rohan Kumar & Ms. Anjali were the directors in M/s. Diary Valley Pvt. Ltd. when the company was under his control and were removed as directors when the company was sold; that after perusing the copy of Certificates dt. 09.06.2023 issued by M/s. PBSKG & Company, Chartered Accountants, he stated that these certificates were issued by the Chartered Accountants on the basis of documents submitted by him and these certificates were submitted to Customs for claiming exemption from submitting Bank Guarantee for registration of Advance Authorisation at ports; that he was doing trading business of RBD Palm Olein from year 2020 and was importing these

goods by filing Ex Bond Bills of Entry and making payment of duties through RoSCTL & RoDTPE licences purchased from open market however, recently he had started importing RBD Palm Olein under Advance Authorisation; that the Aadhar Card, PAN Cards, Photographs of various persons recovered during search Panchnama dt. 03.11.2023/04.11.2023 belonged to persons employed by him as directors/proprietors in the firms/companies handled & controlled by him; that he had also acquired/purchased DSC (Digital signature) recovered during the search proceedings Panchnama dt. 03.11.2023/04.11.2023 and the same were used by him for approving/signing the documents related to the firms; that he is paying amounts as salary to all the directors of the firms controlled by him and the amount of such salary varies from person to person, depending on their number of directorship in firms, duration of directorship and turnover of the firm; that the Debit Card recovered during the above said search was utilized by him for withdrawing cash amount for office/salary expenses; that every employed director used to make signatures on documents and cheques as and when required by him; that he admitted that the goods imported by M/s. OPL which were diverted & sold by him has violated the condition (xii) of Notification No.21/2023-Cus dt. 01.04.2023; that the directors of M/s. OPL have no active role in either obtaining the Advance Authorisation, importing of goods or further sale of these imported goods; that he further admitted of being the sole responsible person involved in planning and executing the whole modus for obtaining Advance Authorisation, importing goods and sale of these imported goods in domestic market in the name of M/s. OPL; that the Invoices, delivery orders, E-way Bill etc. related to M/s. OPL as well as M/s. Parc Impex Solutions Pvt. Ltd. were either prepared by him or were prepared by persons under his directions; that all the profit generated in operating these firms are taken by him either in cash or any other form and the directors of the firms were getting salary amount or payment as one time settlement.

6.4 Further, statement of **Shri Lalit Kumar Babulal Tater alias Lalit Jain, Manager of M/s. OPL** was recorded on 09.11.2023 (**RUD-11**) wherein he inter-alia stated that he is actively controlling, operating and handling the business activities of M/s. Organitech Pvt. Ltd., M/s. Parc Impex Solutions Pvt. Ltd., M/s. SKLP Sales Pvt. Ltd., M/s. Vinifera Sales Pvt. Ltd., M/s. MJMA Impex Pvt. Ltd., M/s. MMJA Infra Pvt. Ltd., M/s. Formonix Exim Pvt. Ltd., M/s. Shinwa Industries Pvt. Ltd., M/s. Babel Industries Pvt. Ltd., M/s. Starclix Pvt. Ltd., M/s. Oligo Foods Pvt. Ltd., M/s. Garms Clothings Pvt. Ltd., M/s. Rudusk Solutions Pvt. Ltd., M/s. Truesoil Agrotech Pvt. Ltd., M/s. Ekatram Sourcing Pvt. Ltd. & M/s. Swertia Sales Pvt. Ltd. and all the profit or loss accrued from the business activities of the above firms are attributed to and owned by him; that apart from above he had also operated and controlled one more firm M/s.

Diary Valley Pvt. Ltd. till January 2023.

7. Statement of **Shri Vikash Kumar Agarwal, Accounts Manager of M/s.**

Shree Riddhi Health Foods Pvt. Ltd., Kolkata, one of the domestic buyer of the imported goods, was recorded on 04.11.2023 (**RUD-12**) wherein he interalia stated that M/s. Shree Riddhi Health Foods Pvt Ltd. is engaged in import and trading of edible oils; that M/s. Shree Riddhi Health Foods Pvt. Ltd. has never imported goods under Advance Authorisation; that apart from M/s. Shree Riddhi Health Foods Pvt. Ltd., 04 other firms namely M/s. Hidalgo Food Industries Pvt. Ltd., M/s. Devnath Merchandise Pvt. Ltd., M/s. Forway Properties Pvt. Ltd., M/s. Jain Barter Pvt Ltd. is are operating from their premises; that apart from M/s. Shree Riddhi Health Foods Pvt. Ltd., none of the above firms deals in edible oils.; that he is carrying out online financial transactions in respect of M/s. Sundaram Sales and is also filing their TDS returns; that the required data for filing TDS return is being provided to him by Ms. Anamika Devi, Director of M/s. Shree Riddhi Health Foods Pvt. Ltd.

8. Statement of **Ms. Kiran Morya, employee working under Shri Lalit**

Kumar Babulal Tater alias Lalit Jain, was recorded on 18.12.2023 (**RUD-13**) wherein she interalia stated that she is working under Shri Lalit Jain since August 2021; that she is not an employee in any specific firm or company and is not getting salary from bank accounts of a specific firm but is getting salary from the bank account of different firms handled by Shri Lalit Jain and sometimes also in cash from Shri Lalit Jain; that she prepares Invoices, E-way Bills, does email communications and maintain records in respect of work done by Shri Lalit Jain in various firms handled by him; that Shri Lalit Jain has imported RBD Palm Olein under Advance Authorisation, which was routed through Bond to Bond transfers and has sold to various firms in the domestic market after its customs clearance; that Shri Lalit Jain is operating, controlling & handling all the affairs of M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd. and is giving instructions for all the activities related to the said companies; that the office of M/s. OPL was operated from 206, Deep Shikha Tower-8, Rajendra Place, New Delhi, although its registered address is 602, Deep Shikha Tower-8, Rajendra Place, New Delhi, however the same was shifted to House No.22, First Floor, BLK-H, Bali Nagar, Delhi in the last week of October, 2023 on the directions of Shri Lalit Jain; that she doesn't know the reason behind it; that as per her knowledge M/s. OPL is a trading company and doesn't have any manufacturing facility or factory; that Shri Lalit Jain is not holding any post in M/s. OPL or M/s. Parc Impex Solutions Pvt. Ltd. although he is running the business of both the companies; that the RBD Palm Olein cleared by M/s. OPL

was purchased from M/s. Oligo Foods Pvt. Ltd. which is also controlled & handled by Shri Lalit Jain; that M/s. Oligo Foods Pvt. Ltd. had purchased the imported goods from M/s. Shree Riddhi Health Foods Pvt. Ltd.; that she had forwarded Sale Letter, Purchase Letter, sale Purchase contract, Copy of Bill of Lading, copy of Advance Authorisation, Advance Authorisation registration Bond to CHA for filing of Bill of Entry as per the directions of Shri Lalit Jain,; that the copy of Advance Authorisation and Advance Authorisaton registration Bond were provided to her by Shri Lalit Jain; that Shri Lalit Jain is not drawing any salary from the companies/firms he is handling/operating and he is the actual beneficiary of all monetary & other benefits of these companies/firms; that the Stamps, photographs, DSC Dongle, Debit Cards withdrawn in the search are related to persons engaged by Shri Lalit Jain in respect of firms & companies handled/controlled by him and were utilized for carrying out the business under his directions; that Shri Lalit Jain is controlling, operating and handling the business activities of M/s. Organitech Pvt. Ltd., M/s. Parc Impex Solutions Pvt. Ltd., M/s. SKLP Sales Pvt. Ltd., M/s. Vinifera Sales Pvt. Ltd., M/s. MJMA Impex Pvt. Ltd., M/s. MMJA Infra Pvt. Ltd., M/s. Formonix Exim Pvt. Ltd., M/s. Shinwa Industries Pvt. Ltd., M/s. Babel Industries Pvt. Ltd., M/s. Starclix Pvt. Ltd., M/s. Oligo Foods Pvt. Ltd., M/s. Garms Clothings Pvt. Ltd., M/s. Rudusk Solutions Pvt. Ltd., M/s. Truesoil Agrotech Pvt. Ltd., M/s. Ekatram Sourcing Pvt. Ltd. & M/s. Swertia Sales Pvt. Ltd. and she is carrying out clerical work in these firms/companies on his instructions.

9. Statement of **Ms. Nancy Sharma, employee working under Shri Lalit Kumar Babulal Tater alias Lalit Jain** was recorded on 18.12.2023 (**RUD-14**) wherein she interalia stated that she is working with Shri Lalit Jain since February 2021 and she is getting salary in her bank accounts and sometimes also in cash from Shri Lalit Jain; that she is not employed as an employee in any of the firms/companies handled by Shri Lalit Jain but her salary is sometimes paid from bank accounts of some of the firms handled by Shri Lalit Jain; that she is not a director/partner/proprietor in any of the firms controlled by Shri Lalit Jain; that she prepares Invoices, E-way Bills, does email communications and maintain records in respect of operation of various firms of Shri Lalit Jain; that Shri Lalit Jain has imported RBD Palm Olein under Advance Authorisation which was routed through Bond to Bond transfers and has sold it to various firms in domestic market after its customs clearance; that Shri Lalit Jain is operating, controlling & handling all the affairs of M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd. and is giving instructions and taking all the decision related to the activities in the said companies; that all the RBD Palm Olein imported by M/s. OPL were sold to M/s. Parc Impex Solutions Pvt. Ltd which were further sold to M/s. Sundaram Sales Pvt. Ltd.; that as per the

directions of Shri Lalit Jain, she had forwarded Sale Letter, Purchase Letter, sale Purchase contract, Copy of Bill of Lading, copy of Advance Authorisation, Advance Authorisation registration Bond to CHA for filing of Bill of Entry; that the copy of Advance Authorisation and Advance Authorisaton registration Bond were provided to her by Shri Lalit Jain; that the Bank account of M/s. OPL & M/s. Parc Impex Solutions Pvt. Ltd. are being operated by Shri Lalit Jain and he takes signatures on bank documents, cheques from Directors Shri Sunil Jain and Shri Tarun Kapoor as and when required; that Shri Lalit Jain purchased the firms viz. M/s OPL, M/s. Parc Impex Solutions Pvt. Ltd. & M/s. Oligo Foods Pvt. Ltd. and has appointed Shri Sunil Jain & Shri Tarun Kapoor as its directors and he gives them salary to undertake the directorship of these companies; that both Shri Sunil Jain & Shri Tarun Kapoor are only signing the documents and cheques as and when required and directed by Shri Lalit Jain; that Shri Lalit Jain is not holding any post in these companies but is the actual beneficiary of all the monetary and other benefits of these companies; that she is carrying out clerical work in these firms/companies on the his instructions.

10. Statement of Shri Sunil Jain, Director of M/s. Organitech Pvt. Ltd., New Delhi was recorded on 02.04.2024 (**RUD-15**) wherein he inter-alia stated that he is holding the post of director in M/s. OPL, M/s. Parc Impex Solutions Pvt. Ltd., Ms. Oligo Foods Pvt. Ltd., M/s. Starflix LED Pvt. Ltd. and M/s. Garms Clothings Pvt. Ltd. but the actual owner of these company is Shri Lalit Kumar Babulal Tater alias Lalit Jain; that his responsibility as a director is to sign various documents of these companies on the instruction of Shri Lalit Jain; that he was approached by Shri Lalit Jain and was offered the directorship in these firms; that Shri Lalit Jain offered him money and also informed that they will do import and export work through these companies; that at that time he was jobless, suffering from medical ailments and wanted to get medical treatment, therefore he accepted the offer; that apart from doing signatures on the documents and cheques, he had not handled any work in the office and had never accessed any emails of these companies; that he has never contacted or known any firm namely M/s. Sundaram Sales Pvt. Ltd. and M/s. Shree Riddhi Health Foods Pvt. Ltd.; that he had never contacted any CHA for filing of any import documents related to M/s. OPL.

11. Statement of Shri Piyush Pandya, Authorised person & Independent Director of M/s. Vishwas Refoils & Consumer Ltd., Rajkot was recorded u/s. 108 of Customs Act, 1962 on 15.02.2024 (**RUD-16**) wherein he inter-alia stated that they have purchased 49.986 MT of RBD Palm Olein from M/s. Pace Ventures Pvt. Ltd., Rajkot under Invoice No.GT/175 & GT/176 both dated 02.11.2023 through M/s. S Kumar a broker firm situated in Rajkot and the same were seized vide Seizure Memo dated 23.11.2023 (**RUD-5**); that after seizure of the goods, they had raised concerns about the goods with the broker

firm as well as with M/s. Pace Ventures Pvt. Ltd. and it was informed that the said goods was purchased by from M/s. Sundaram Sales Pvt. Ltd., Kolkata who is turn had purchased it from M/s. OPL; that the said goods were imported duty free and cannot be sold, therefore they have been seized by DRI; that as per the details at their end, the goods were purchased from M/s. Pace Ventures Pvt. Ltd. who had purchased it from M/s. B.N. Agritech Ltd. and they have purchased it from M/s. Sundaram Sales Pvt. Ltd.

12. Statement of **Shri Mayurbhai Vallabhbhai Kavathiya, Partner of M/s. Vikram Industries, Surat** was recorded u/s. 108 of Customs Act, 1962 on 22.02.2024 (**RUD-17**), wherein he inter-alia stated that their firm is in the trading business of various kind of edible oil and purchase them in bulk for further sale it in retail packing under the brand name "saffron"; that they had purchased 24.790 MT of RBD Palm Olein from M/s. Sundaram Sales Pvt. Ltd. under Invoices No. SSPL/23-24/550 dt. 02.11.2023 and the same were later seized by DRI vide Seizure Memo dt. 23.11.2023 (**RUD-7**); that they had received a contract confirmation dt. 31.10.2023 for purchase of 50 MT of imported RBD Palm Olein from M/s. S Kumar and have made advance payment to M/s. Sundaram Sales Pvt. Ltd., however they have received only 24.790 MT of goods and the remaining goods are yet to be received; that they have never communicated directly with M/s. Sundaram Sales Pvt. Ltd. and had always dealt with them through broker M/s. S. Kumar; that he is not aware whether the 24.790 MT of RBD Palm Olein received from M/s. Sundaram Sales Pvt. Ltd. are duty exempted/duty free; that he has received these goods under GST Invoice issued by them;

13. Statement of **Ms. Anamika Devi, Director of M/s. Sundaram Sales Pvt. Ltd.** was recorded u/s. 108 of Customs Act, 1962 on 01.04.2024 (**RUD-18**) wherein she inter-alia stated that she alongwith Shri Animesh Dey are the directors of the company; that she is looking after all the business activities of the company and is taking all the decisions related to the company; that Shri Animesh Dey is an employee who is designated as the director of the company; that the company was established in year 2007 as an investment company and business activities in the company started in year 2019; that Shri Bablu Pal, Shri Animesh Dey, Shri Vikas Agarwal, Shri Rishu Pal and Shri Shaileendra are the employees of the company; that they had purchased RBD Palm Olein from M/s. Parc Impex Solutions Pvt. Ltd. both through brokers and directly from the seller also; that they have paid all the charges for the purchase of goods to M/s. Parc Impex Solutions Pvt. Ltd. through banking channels; that they have not done any business with M/s. OPL; that they had sold the RBD Palm Olein to various firms directly as well as through brokers; that they had purchased 500 MT of RBD Palm Olein from M/s. Parc Impex Solutions Pvt. Ltd. through Invoice No. PARC/IGST/072-2023-24 dt. 01.11.2023 & Invoice No. PARC/IGST/073-

2023-24 dt. 03.11.2023 and sold 200.890 MT; that out of the same, they had sold 91.17 MT of RBD Palm Olein to M/s. B.N. Agritech under Invoice No. SSPL/23-24/553 dt. 02.11.2023, Invoice No. SSPL/23-24/548 dt. 02.11.2023 & Invoice No. SSPL/23-24/549 dt. 02.11.2023; that they had sold 25.03 MT of RBD Palm Olein to M/s. Vishwas Refoils Consumer Ltd. (25.03 MT) under Invoice No. SSPL/23-24/546 dt. 02.11.2023; that they had sold 15.38 MT of RBD Palm Olein to M/s. Gujarat Oil Mill under Invoice No. SSPL/23-24/547 dt. 02.11.2023; that they had sold 19.62 MT of RBD Palm Olein to M/s. Sonia Traders under Invoice No. SSPL/23-24/551 dt. 02.11.2023; that they had sold 24.79 MT of RBD Palm Olein to M/s. Vikram Industries under Invoice No. SSPL/23-24/550 dt. 02.11.2023 & 24.90 MT of RBD Palm Olein to M/s. Ram Kripa Tradelink under Invoice No. SSPL/23-24/552 dt. 02.11.2023; that they were informed by the broker M/s. S Kumar and M/s. Deepal Terminal Agency that their goods 299.110 MT of RBD Palm Olein lying at Warehouse at Kandla were seized by DRI; that these goods purchased from M/s. Parc Impex Solutions Pvt. Ltd. were GST paid but since the seller had not filed the required GST returns, they lost approximately 20.86 Lakh value of input tax credit on the purchased goods.

14. Since the inquiry in respect of the seized goods in the case was under progress and could not have been completed within the prescribed time limit for issuance of SCN u/s. 124 of the Customs Act, 1962, a proposal u/s.110(2) of the Customs Act, 1962 requesting extension of further 06 months for issuance of Show Cause Notice in the case of seized goods was forwarded to the competent authority i.e. the Commissioner of Customs Kandla, which was agreed to and approval communicated to this office vide letter F.No. GEN/ADJ/ADC/264/2024-Adjn-O/o Commr-Cus-Kandla/239-246 dated 16.04.2024(DIN-20240471ML0000000D35) **(RUD-19)**

14.1 The seized goods were subsequently released provisionally by the competent authority, on submission of Bond & Bank Guarantee in terms of section 110A of the Customs Act, 1962, as communicated by Custom House Kandla vide Letter issued vide F.No. GEN/ADJ/ADC/264/2024-Adjn-O/o Commr-Cus-Kandla dated 13.08.2024 & 30.10.2024. As the provisional release of the goods were made within the period of 01 year, the prerequisite to issue notice u/s. 124 of the Customs Act, 1962 during that time period does not arise in the case.

15. Statement of **Shri Lalit Kumar Babulal Tater alias Lalit Jain, Manager of M/s. OPL** was recorded on 06.05.2024 **(RUD-20)** wherein, he inter-alia clarified that in his earlier statement dt. 04.11.2023, he had wrongly/falsely stated himself being an employee(Manager) working in M/s. OPL & M/s. Parc Impex Solutions Pvt. Ltd. being employed by Shri Sunil Jain and Shri Tarun

Kapoor; that actually he is the de-facto owner and actual beneficiary of all the transaction made by M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd. and Shri Sunil Jain and Shri Tarun Kapoor are in-fact employed by him as namesake directors of the above company; that their role in the company is to execute his directions and they are paid salary by him; that he was perused with the statement dt. 18.12.2023 of Ms. Kiran Morya (**RUD-13**), Statement dt. 18.12.2023 of Ms. Nancy Sharma (**RUD-14**) and after perusing he agreed with all the facts divulged by Ms. Kiran Morya and Ms. Nancy Sharma in their statements; that both Ms. Nancy Sharma and Ms. Kiran Morya are his employees and did all the work under his directions; he was also perused with Statement dt. 02.04.2024 of Shri Sunil Jain (**RUD-15**) and after perusing he agreed with all the facts mentioned therein and stated that Shri Sunil Jain is only a namesake director in these companies and only signs the documents/cheques on his directions; that he is handling/operating/controlling all the business activities of M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd. and in that capacity, he admitted to be the sole beneficiary of the business activities conducted by these companies; that he was perused with Panchnama drawn at 602, Deep Shikha Tower, Rajendra Place, New Delhi and House No.22, First Floor, BLK-H, Bali Nagar, Delhi and after perusal he agreed with all the facts recorded in it; he stated that the premises at House No.22, First Floor, BLK-H, Bali Nagar, Delhi was taken on rent by him in the name of his employee Shri Rohan Kumar; that he was perused with Panchnama dt. 19.12.2023 drawn at Ground Floor, WZ-36-A-4, Krishan Park Extension, New Delhi, West Delhi-110018 and after perusing he agreed with all the facts recorded therein; that the premises was previously declared as the additional address in M/s. OPL, however there was no manufacturing facility at the said premises; that he had purchased the firm M/s. OPL & M/s. Parc Impex Solutions Pvt. Ltd. through a chartered accountant and Shri Sunil Jain and Shri Tarun Kapoor were appointed as directors by him; that all the quantity of RBD Palm Olein imported under Advance Authorisation by M/s. OPL were sold to M/s. Parc Impex Solutions Pvt. Ltd. by him to increase the turnover of M/s. Parc Impex Solutions Pvt. Ltd.; that these goods were further sold to M/s. Sundaram Sales Pvt. Ltd. except one consignments which was sold to M/s. Shree Riddhi Health Foods Pvt. Ltd.; that he has sold the RBD Palm Olein to M/s. Sundaram Sales Pvt. Ltd. & M/s. Shree Riddhi Health Foods Pvt. Ltd. through broker Shri Archit Jain; that the sale proceeds of RBD Palm Olein by M/s. Parc Impex Solutions Pvt. Ltd. to M/s. Shree Riddhi Health Foods Pvt. Ltd. & M/s. Sundaram Sales Pvt. Ltd. were received through banking channels in the Bank accounts of M/s. Parc Impex Solutions Pvt. Ltd. held in IDFC First Bank; that the E-way Bill for transportation of imported goods sold by M/s. OPL were prepared on his directions.

16. Statement of **Shri Archit Picholiya alias Archit Jain, Proprietor of M/s. AAA Agri International, Udaipur** was recorded u/s. 108 of the Customs Act, 1962 on 27.08.2024 (**RUD-21**) wherein he inter-alia stated that his proprietorship firm M/s. AAA Agri International is engaged in the work of brokerage and direct trading of edible oils; that his firm is doing brokerage work with the firm M/s. Oligo Foods Pvt. Ltd. which is operated by Shri Lalit Kumar Babulal Tater alias Lalit Jain; that M/s. Shree Ridhi Health Foods Pvt. Ltd. had sold RBD Palm Olein to M/s. Oligo Foods Pvt. Ltd. on Bond to Bond basis through his brokerage firm M/s. AAA Agri International and in this transaction, he used to track the goods until filing of Bond to Bond Bills of Entry for transfer & sale of goods only; that in case of goods imported by M/s. Organitech Pvt. Ltd. under Advance Authorisation, the goods were moved on Bond to Bond clearances from M/s. Shree Ridhi Health Foods Pvt. Ltd. to M/s. Oligo Foods Pvt. Ltd. then from there to M/s. Organitech Pvt. Ltd. who finally filed Ex-Bond bills of entry for outward clearance of the goods; that he has not done brokering of RBD Palm Olein during its further sale from M/s. Parc Impex Solutions Pvt. Ltd.; that he knows Shri Lalit Kumar Babulal Tater alias Lalit Jain since 2019 and he has done brokerage business with various firms of Shri Lalit Jain; that he has not received any brokerage amount either from M/s. Riddhi Health Foods Pvt. Ltd. or from M/s. Oligo Foods Pvt. Ltd. in respect of selling of RBD Palm Olein; that he did not know anyone with name Shri Tarun Kapoor or Shri Sunil Jain in M/s. Organitech Pvt. Ltd. or in M/s. Oligo Foods Pvt. Ltd. and Shri Lalit Jain used to meet him on behalf of these two companies.

16.1 Further statement of **Shri Archit Picholiya alias Archit Jain, Proprietor of M/s. AAA Agri International, Udaipur** was recorded on 29.05.2025 (**RUD-22**) wherein he inter-alia stated that he had acted as a broker for sale of 7250 MT of RBD Palm Olein from M/s. Riddhi Health Foods Pvt. Ltd. to M/s. Oligo Food Pvt. Ltd. at the brokerage charge of Rs.75 per MT; that he has not received any brokerage amount from M/s. Oligo Food Pvt. Ltd. as Shri Lalit Jain was not willing to pay them the amount; that he submitted copy of his firms Bank Statement and Ledger Account; that he also produced consignment wise i.e. Shipment Vessel Name, date & Qty-wise details of the goods handled as broker by him;

17. Shri Tarun Kapoor, the second director of M/s. OPL has remained evasive in the case and has not participated in the inquiry of the case. A visit to the declared residential address of Shri Tarun Kapoor, Director of M/s. OPL situated at WZ-64B, Plot No.198, Ground Floor, Meenakshi Garden, New Delhi – 18 was made by the officers on 03.04.2024 but he was not found there. An enquiry made with the neighbours revealed that Shri Tarun Kapoor has sold off the said property 2 years back and has moved out of the locality. Further, efforts to get his whereabouts was made through contacting his brother Sri

Karan Kapoor but nothing useful in this regard was achieved. A Visit Note dt.03.04.2024 (**RUD-23**) in this was filed by the concerned officer.

18. During the course of investigation, a letter was forwarded to the Joint Director of DGFT, Regional Authority, Indore vide F.No. DRI/AZU/CI/ENQ-70 (INT-29)/2023 dated 07.12.2023 (**RUD-39**), intimating about the diversion of goods imported against four Advance Authorisations by M/s OPL and requesting them to take necessary action in the matter. Further, a letter dated 13.12.2023 (**RUD-42**) was addressed to the office of the concerned CGST authorities, apprising them of the facts of the case and requesting appropriate action at their end. Subsequently, vide letter dated 21.11.2025 (**RUD-43**), the concerned CGST office was again requested to intimate the outcome of any investigation conducted by them in the matter. In reply, vide letter dated 10.12.2025, it was informed that the GST registration of M/s OPL had been cancelled and that the investigation in the said case was still under process.

18.1 The investigation in the case has revealed that M/s. OPL has filed 64 Nos. of Ex Bond Bills of Entry for clearance of 11,968.346 MT RBD Palm Olein by availing duty exemption under 04 Advance Authorisations. In terms of the Advance Authorisation, the importer is required to utilize the imported duty free viz. RBD Palm Olein (Edible Grade) in manufacturing of the resultant product i.e. Biscuits which has to be finally exported against the fulfilment of the export obligation. The details of the Advance Authorisations are as follows:

TABLE-I

Sr. No.	Advance Authorisation No.	Date of Advance Authorisation	AA issuing Authority
1	05611001950	09.06.2023	Joint DGFT, Indore
2	05611001958	16.06.2023	Joint DGFT, Bhopal
3	05611001997	03.07.2023	Joint DGFT, Bhopal
4	05611002207	26.09.2023	Joint DGFT, Indore

18.2 M/s. OPL have cleared the imported goods viz. RBD Palm Olein (Edible Grade) by filing Ex-Bond Bills of Entry. The Warehousing Bills of Entry of these goods were filed at Customs Port Kandla and Kolkata by multiple importers. The details of the Warehousing Bills of Entry vis-à-vis their Ex-Bond Bills of the Entry in the case are as tabulated below –

TABLE-II

S. No.	Custom House	Relevant WH B/E No. & date	Ex Bond Bill of Entry No. & date	Imported Qty (MT)	Adv. Auth. No. & date	Total duty to be Demanded
A	B	C	D	E	F	G
1	Customs House, Kandla	3959352 dt.29-12-2022	6508577 dt.21-06-2023	250	5611001958	24,72,819/-
2	Customs House, Kandla		6508578 dt. 21-06-2023	250	5611001958	24,49,141/-
3	Customs House, Kandla	4651786 dt.15-02-2023	6508581 dt. 21-06-2023	250	5611001958	24,49,141/-
4	Customs House, Kandla		6508580 dt. 21-06-2023	250	5611001958	24,49,141/-
5	Customs House, Kandla		6605785 dt. 27-06-2023	211.585	5611001950	20,72,806/-
6	Customs House, Kandla		6832231 dt. 12-07-2023	9.43	5611001950	94,420/-
7	Customs House, Kandla	6220676 dt.01-06-2023	6650250 dt.30-06-2023	250	5611001950	24,65,420/-
8	Customs House, Kandla	6220692 dt.01-06-2023	6650252 dt.30-06-2023	247.632	5611001950	24,42,067/-
9	Customs House, Kolkata	6343658 dt.09-06-2023	6595119 dt.27-06-2023	250	5611001950	24,68,379/-
10	Customs House, Kolkata	6347995 dt.10-06-2023	6836588 dt.12-07-2023	250	5611001958	25,22,850/-
11	Customs House, Kolkata		6837071 dt.12-07-2023	250	5611001958	25,22,850/-
12	Customs House, Kolkata		6867969 dt.14-07-2023	250	5611001958	25,22,850/-
13	Customs House, Kolkata		6876854 dt.14-07-2023	100	5611001958	10,09,140/-
14	Customs House, Kolkata		6876859 dt.14-07-2023	146.509	5611001950	14,78,481/-
15	Customs House, Kolkata	6349225 dt.10-06-2023	6814327 dt.11-07-2023	250	5611001958	25,22,850/-
16	Customs House, Kolkata	2023	6814418 dt.11-07-2023	250	5611001958	25,22,850/-
17	Customs House, Kolkata	6349260 dt.10-06-2023	6756383 dt.07-07-2023	250	5611001958	25,22,850/-
18	Customs House, Kandla	6518201 dt.21-06-2023	6697648 dt.03-07-2023	255.068	5611001958	25,63,191/-
19	Customs House, Kandla		6697650 dt.03-07-2023	255.068	5611001958	25,63,191/-
20	Customs House, Kandla	6794902 dt. 10-07-2023	7021234 dt.24-07-2023	250	5611001997	37,25,841/-
21	Customs House,	6984322	7134006	125	5611001997	13,13,073/-

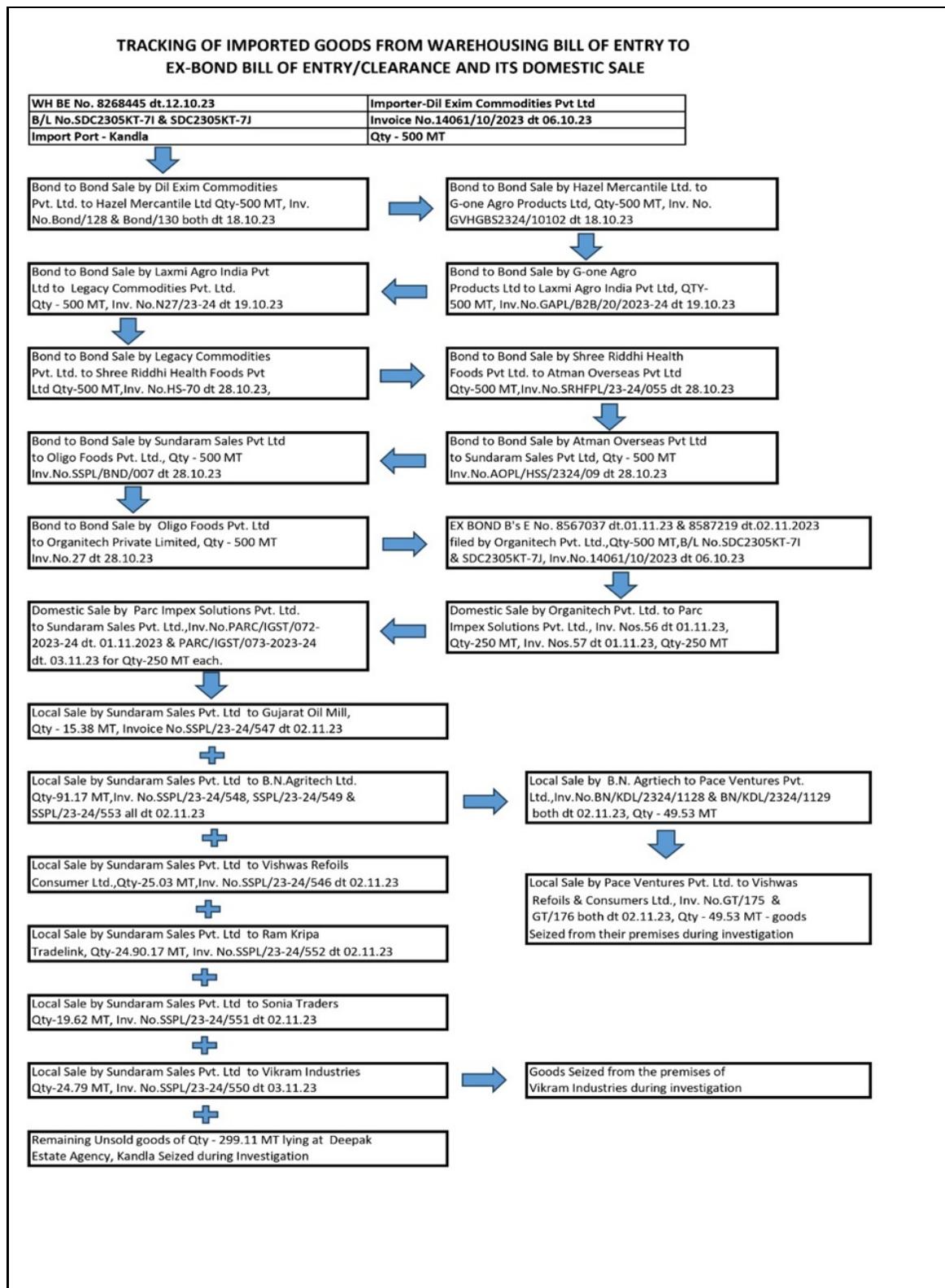
	Kandla	dt.21-07-2023	dt.31-07-2023			
22	Customs House, Kandla	6984324 dt.21-07-2023	7134013 dt.31-07-2023	125	5611001997	13,13,073/-
23	Customs House, Kandla		7134004 dt.31-07-2023	125	5611001997	13,13,073/-
24	Customs House, Kandla		7134003 dt.31-07-2023	125	5611001997	13,13,073/-
25	Customs House, Kandla	6985649 dt.21-07-2023	7133588 dt.31-07-2023	120	5611001997	12,60,550/-
26	Customs House, Kandla		7133595 dt.31-07-2023	125	5611001997	13,13,073/-
27	Customs House, Kandla		7133866 dt.31-07-2023	125	5611001997	13,13,073/-
28	Customs House, Kandla		7133872 dt.31-07-2023	125	5611001997	13,13,073/-
29	Customs House, Kandla		7707544 dt.06-09-2023	2.619	5611001997	27,989/-
30	Customs House, Kandla	7134008 dt.31-07-2023	125	5611001997		13,13,073/-
31	Customs House, Kandla	7134012 dt.31-07-2023	125	5611001997		13,13,073/-
32	Customs House, Kandla	7134009 dt.31-07-2023	115	5611001997		12,08,027/-
33	Customs House, Kandla	7134438 dt.31-07-2023	125	5611001997		13,13,073/-
34	Customs House, Kandla	7254835 dt.08-08-2023	10	5611001958		1,07,099/-
35	Customs House, Kandla	7164134 dt.02-08-2023	7249581 dt.08-08-2023	250	5611001997	26,77,470/-
36	Customs House, Kandla	7164142 dt.02-08-2023	7249579 dt.08-08-2023	250	5611001997	26,77,470/-
37	Customs House, Kolkata	7173877 dt.03-08-2023	7487608 dt.23-08-2023	125	5611001997	13,17,350/-
38	Customs House, Kolkata		7786538 dt.12-09-2023	125	5611001997	13,35,884/-
39	Customs House, Kolkata		7923364 dt.21-09-2023	125	5611001997	13,07,370/-
40	Customs House, Kolkata		7999800 dt.25-09-2023	122.305	5611001997	12,79,183/-
41	Customs House, Kolkata	7173878 dt.03-08-2023	7632827 dt.01-09-2023	250	5611001997	26,71,768/-
42	Customs House, Kolkata		7786535 dt.12-09-2023	125	5611001997	13,35,884/-
43	Customs House, Kolkata		7862440 dt.16-09-2023	122.890	5611001997	12,85,301/-
44	Customs House, Kandla	7176227 dt.03-08-2023	7392717 dt.17-08-2023	250	5611001997	26,34,699/-
45	Customs House, Kandla		7480864 dt.23-08-2023	125	5611001997	13,17,350/-
46	Customs House, Kandla		7480868 dt.23-08-2023	125	5611001997	13,17,350/-

47	Customs House, Kandla	7177035	7621865 dt.03-08-2023	250 dt.01-09-2023	5611001997	26,71,768/-
48	Customs House, Kandla		8143375 dt.04-10-2023	250	5611002207	35,95,520/-
49	Customs House, Kandla	7179686	7448881 dt.03-08-2023	250 dt.21-08-2023	5611001997	26,34,699/-
50	Customs House, Kandla		7448880 dt.21-08-2023	250	5611001997	26,34,699/-
51	Customs House, Kandla	7180092	7486707 dt.03-08-2023	250 dt.23-08-2023	5611001997	26,34,699/-
52	Customs House, Kandla		7680614 dt.05-09-2023	250	5611001997	37,76,908/-
53	Customs House, Kandla	7181257	8157311 dt.03-08-2023	250 dt.05-10-2023	5611002207	35,95,520/-
54	Customs House, Kandla	7181259	7885118 dt.03-08-2023	250 dt.18-09-2023	5611001997	26,14,740/-
55	Customs House, Kandla	7310318	7545623 dt.11-08-2023	14 dt.26-08-2023	5611001958	1,48,699/-
56	Customs House, Kandla		7546302 dt.26-08-2023	120	5611001950	12,74,566/-
57	Customs House, Kandla		7547923 dt.26-08-2023	116	5611001997	12,32,080/-
58	Customs House, Kandla		7634306 dt.01-09-2023	250	5611001997	26,92,704/-
59	Customs House, Kandla	7388624	7453318 dt.17-08-2023	250.24 dt.21-08-2023	5611001997	26,57,894/-
60	Customs House, Kandla	7812694	8015301 dt.13-09-2023	250 dt.26-09-2023	5611001997	37,40,851/-
61	Customs House, Kandla		8143162 dt.04-10-2023	250	5611002207	36,38,865/-
62	Customs House, Kandla	8267537	8323951 dt.12-10-2023	250 dt.16-10-2023	5611002207	35,61,662/-
63	Customs House, Kandla	8268445	8567037 dt.12-10-2023	250 dt.01-11-2023	5611002207	35,41,216/-
64	Customs House, Kandla		8587219 dt.02-11-2023	250	5611002207	35,41,216/-
			Total	11968.346		13,29,20,055/-

18.3 The investigation conducted in the case has revealed that after filing of the Warehousing Bills of Entry, the ownership of the goods has changed multiple hands before final clearance of the goods by filing Bond to Bond transfer of the goods. A specimen of Bond-to-Bond movement in respect of the goods imported under Warehousing Bill of Entry No.8268445 dt. 12.10.2023 and covered under Bill of Lading No.SDC 2305KT-7I & SDC 2305KT-7J, as well as its Domestic Sale after its clearance under Ex-bond Bill of Entry from the port until the event of seizure of the goods which were effected in the case, is

replicated herein below -

IMAGE-1



18.4 Out of the total imports made by M/s. OPL as summarised above at Table -II, following imported goods were traced during the investigation –

- (i) Partial goods of 49.986 MT, imported through Bill of Entry mentioned at Sr. No.63 as mentioned under Table-II at para 18.2 above, from the premises of M/s. Vishwas Refoils & Consumer Ltd. situated at Plot No.12/13, Survey No.1121, Ruda Transport Nagar, Behind Satt Hanuman Temple, Rajkot-Ahmedabad Highway, Anandpur, Rajkot (Gujarat). The above goods were placed under Seizure vide Seizure Memo dated 23.11.2023 issued from File No.DRI/AZU/CI/ENQ-70(INT-29)/2023 **(RUD-5)**.
- (ii) Partial goods of 24.790 MT imported through Bill of Entry mentioned at Sr. No.63 as mentioned under Table-II at para 18.2 above, from the premises of M/s. Vikram Industries, Plot No. 5-6-7-8, Parekh Industrial Estate, Vibhag-3B, Block-179, At-Tatithaiya, Taluka-Palisana, Surat (Gujarat). The above goods were placed under Seizure vide Seizure Memo dated 23.11.2023 issued from File No.DRI/AZU/CI/ENQ-70(INT-29)/2023 **(RUD-7)**.
- (iii) Partial goods of 49.11 MT imported through Bill of Entry mentioned at Sr. No.63 as mentioned under Table-II at para 18.2 above, from M/s. Deepak Estate Agency, Plot No.5-6, Block-A, Behind Hotel Sea Rock, Kandla, Kutch – (Gujarat). The above goods were placed under Seizure vide Seizure Memo dated 24.11.2023 issued from File No.DRI/AZU/CI/ENQ-70(INT-29)/2023 **(RUD-3)**.
- (iv) Full quantity of goods viz. 250 MT imported through Bill of Entry at Sr. No.64 as mentioned at Table-II para 18.2 above from M/s. Deepak Estate Agency, Plot No.5-6, Block-A, Behind Hotel Sea Rock, Kandla, Kutch – (Gujarat). The above goods were placed under Seizure vide Seizure Memo dated 24.11.2023 issued from File No.DRI/AZU/CI/ENQ-70(INT-29)/2023 **(RUD-3)**.

18.5 The above seized goods weighing 372.430 MT were further released provisionally u/s.110A of the Customs Act, 1962 by the Commissioner of Customs, CH Kandla in terms of their letter Nos. GEN/ADJ/ADC/264/2024-Adjn-O/o Commr-Cus-Kandla dt. 13.08.2024 & 30.10.2024 **(RUD-24)** on furnishing of Bond and Bank Guarantee.

18.6 It is evident that M/s. Organitech Pvt. Ltd. (IEC: AADCO2236L) imported duty-free RBD Palm Olein (Edible Grade) under the Advance Authorisation Scheme by availing exemption under Notification No. 21/2023-Customs dated 01.04.2023, subject to fulfilment of export obligations. However, the importer has diverted the duty-free imported goods into the domestic market in clear violation of the conditions of the aforesaid Customs Notification and the provisions of the Foreign Trade Policy. Further M/s. Organitech Pvt. Ltd. does not possess any manufacturing facility for consumption of the imported goods in the manufacture of export products, which clearly indicates that the firm never intended to carry out any export production activity. **Verification of**

export data also confirms that no exports have been made by the importer corresponding to the said Advance Authorisations.

LEGAL PROVISIONS

19.1 The Advance Authorisations utilized by M/s. OPL in the case were issued by DGFT in terms of Chapter 4 of the FTP 2023. Para 4.03 under chapter 4 of FTP 2023 casts responsibility on the Importer to utilize the input allowed in the manufacturing of the export product. Para 4.03 of FTP 2023 is reproduced herein under –

“4.03 Advance Authorisation

(a) Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed / utilized in the process of production of export product, may also be allowed.

(b) Advance Authorisation is issued for inputs in relation to resultant product, on the following basis:

(i) As per Standard Input Output Norms (SION) notified (available in Hand Book of Procedures); OR

(ii) On the basis of self-declaration as per paragraph 4.07 of Handbook of Procedures.”

19.2 Further, as per Para 4.16 of the Foreign Trade Policy, Advance Authorization and / or materials imported there under will be with actual user condition. It will not be transferable even after completion of export obligation. However, Authorisation holder will have option to dispose of products manufactured out of inputs imported duty free once export obligation is completed. The above para is reproduced herein under-

“4.16 Actual User Condition for Advance Authorisation

(i) Advance Authorisation and / or material imported under Advance Authorisation shall be subject to ‘Actual User’ condition. The same shall not be transferable even after completion of export obligation. However, Authorisation holder will have option to dispose of product manufactured out of duty-free input once export obligation is completed.

(ii) In case where CENVAT/input tax credit facility on input has been availed for the exported goods, even after completion of export obligation, the goods imported against such Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer). For this, the Authorisation holder shall produce a certificate from Chartered Accountant at the time of filing application for Export Obligation Discharge Certificate to Regional Authority concerned. An AEO having valid certificate has the option to produce self-declaration to this effect.

(iii) Waste / Scrap arising out of manufacturing process, as allowed, can be disposed off on payment of applicable duty even before fulfillment of export

obligation.”

19.3 In terms of para 4.14 of FTP, imports under an AA are exempted from the payment of Basic Customs Duty (BCD), Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty (CVD), Safeguard Duty, and Transition Product Specific Safeguard Duty, wherever applicable. The above para is reproduced herein under-

“4.14 Details of Duties exempted

Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Import against supplies covered under paragraph 7.02 (c) & (f) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty, Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorisation for physical as well as deemed exports are also exempt from whole of the Integrated Tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975).”

19.4 Further, in terms of Para 4.40 of Hand book of procedures, the period for fulfilment of export obligation (EO) under Advance Authorisation shall be 18 months from the date of issue of authorization or as notified by DGFT. The above para is reproduced herein under-

“4.40 Export Obligation (EO) Period and its Extension

(a) Period for fulfilment of export obligation under Advance Authorisation shall be 18 months from the date of issue of Authorisation. Period of EO fulfilment under an Advance Authorisation shall commence from date of issue of Authorisation, unless otherwise specified.

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(d) Extension in export obligation period for Authorisations issued under Appendix-4J shall be allowed for a period not more than the half of the stipulated export obligation period. In such cases, composition fee shall be levied in such a manner as prescribed hereunder:

<i>CIF VALUE OF ADVANCE AUTHORISATION (AA) LICENSES ISSUED</i>	<i>COMPOSITION FEE TO BE LEVIED (In Rupees)</i>
<i>Up to ₹2Crores</i>	<i>5,000</i>
<i>More than ₹2 Crores to 10 Crores</i>	<i>10,000</i>
<i>Above ₹10Crores</i>	<i>15,000</i>

19.5 To administer the above DGFT Policy, the Central Government, in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), has issued Customs Notification no. 21/2023-Cus dated 01.04.2023 which prescribes the conditions to claim the exemptions under Advance Authorisation. The DGFT also prescribes adherence to the conditions of the corresponding Customs Notification issued for administering the

exemption. Thus, all Advance Authorisation issued carry the details of the applicable Customs Exemption notification. The relevant conditions in the applicable Customs notification is reproduced herein under –

" (i v) that in respect of imports made before the discharge of export obligation in full, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;

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(x) that the export obligation as specified in the said authorisation (both in value and quantity terms) is discharged within the period specified in the said authorisation or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorisation:

Provided that an Advance Intermediate authorisation holder shall discharge export obligation by supplying the resultant products to exporter in terms of paragraph 4.05(c)(ii) of the Foreign Trade Policy;

Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and service tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1,2 and 3 of the Table contained in notification No. 48/2017-Central Tax, dated the 18th October, 2017 published, vide number G.S.R 1305(E), dated the 18th October, 2017;

(xi) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfilment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;

*(xii) that the said authorisation shall not be transferred and **the said materials shall not be transferred or sold.**"*

Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant goods and service tax provisions permitting transfer of materials of job work;"

CULPABILITY IN COMMISSION OF OFFENCE

20. In the instant case, the Advance Authorisations were issued to M/s. OPL were under SION E-5 wherein the Input allowed to be imported duty free is

“RBD Oalm Olein Edible Grade” and the resultant product to be exported for fulfilment of Export obligation is **“Biscuits”**. The exemption from the payment of import duties on import of inputs (raw materials) is subject to the condition that the product to be exported towards fulfilment of the export obligations under the Authorisation is manufactured from the inputs which have been imported under Advance Authorisation. In other words, one can import raw materials or inputs at zero customs duty only with an obligation to export the resultant products manufactured out of them. The duty exemption on the import of inputs under Advance Authorizations Scheme are regulated by conditions as mentioned in Customs Notification no. 21/2023-Cus dated 01.04.2023. The export obligation as specified in the said authorization (both in value and quantity terms) is to be discharged by exporting the resultant export product within the period of 18 months as specified in the said authorization or within such extended period as may be granted by the Regional Authority. The Customs Notification also binds the importer to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials.

21. During the development of the Intelligence, it was revealed that the goods imported by M/s. OPL were not finally being received at their registered premises as declared in the Advance Authorisation. The search conducted at their premises situated at 602, Deep Shikha Tower, Rajendra Palace, New Delhi on 03.11.2023 (**RUD-1**) revealed that the premises was empty and a lone office staff namely Shri Aman Roy was present there to receive arriving couriers at the premises. The office staff present there informed that he works for **Shri Lalit Babulal Tater aka Lalit Jain**. He also informed that Shri Lalit Jain used to operate multiple firms from the premises and he alongwith his staff had recently shifted to another premises situated at House No.22, First Floor, BLK-H, Bali Nagar, Delhi-110015. He also informed that all the documents kept in this premises were shifted by Shri Lalit Jain to the new premises mentioned above. The search proceedings were thus extended to the new premises situated at House No.22, First Floor, BLK-H, Bali Nagar, Delhi, wherein a person named **Shri Lalit Babulal Tater aka Lalit Jain** was found alongwith other staff members. Shri Lalit Jain informed that the premises at House No.22, First Floor, BLK-H, Bali Nagar, Delhi is taken on rent by him and Shri Aman Roy and other Staff present in the premises are working for him. He further also informed that all the documents in respect of M/s. OPL are available in the said premises.

21.1 Apart from the documents in respect of M/s. OPL, the above search conducted in the case also resulted in recovery of various kind of Dongles,

DSC(Digital Signature Certificate, required for conducting official transaction with government department), DLCA/DINESU DONGLE in respect of multiple firms/companies which are primarily required for operating their affairs from the custody of Shri Lalit Jain. He also admitted during the search that he had taken the KYC & other relevant documents of concerned persons for operating the bank accounts of the firms being operated by him. Further, Rubber Stamps of multiple firms, Debit & Credit Cards, Aadhar Card/PAN Card/Photographs in respect of various persons were also recovered during the search. Shri Lalit has stated that these instruments/documents & Cards are kept by him for utilizing it in various official transaction in the name of these entities.

21.2 Aadhar Card, PAN Card, Photographs & DSC Dongle of Shri Tarun Kapoor and Shri Sunil Jain, Director of M/s. OPL were also recovered amongst recovery of similar items in respect of many other person from the custody of Shri Lalit Jain, during the Search dated 03/04.11.2023 conducted at House No.22, First Floor, BLK-H, Bali Nagar, Delhi-110015 which primarily indicated that they are namesake directors who are being controlled by Shri Lalit Jain.

22. Shri Lalit Kumar Babulal Tater alias Lalit Jain in his statement recorded u/s. 108 of the Customs Act, 1962 on 04.11.2023(**RUD-2**) initially feigned himself to be a manager in M/s. OPL hired by Shri Sunil Jain through online employment recruitment portal but in his subsequent Statement recorded on 06.05.2024(**RUD-20**) voluntarily retracted from his earlier disclosure of being an employee(Manager) working in M/s.OPL and being employed by Shri Sunil Jain and Shri Tarun Kapoor and affirmed that he is actually the de-facto owner and actual beneficiary of all the transaction made by M/s.OPL and M/s. Parc Impex Solutions Pvt. Ltd.. He further admitted that both Shri Sunil Jain and Shri Tarun Kapoor are in-fact employed by him as namesake directors of the above company and they are working to execute his directions in the company and he is paying them the salary. He also admitted that Ms. Nancy Sharma and Ms. Kiran Morya working in the office premises at House No.22, First Floor, BLK-H, Bali Nagar, Delhi are employees working under his directions. He also admitted that all the quantity of RBD Palm Olein imported under Advance Authorisation by M/s.OPL were domestically sold to M/s. Parc Impex Solutions Pvt. Ltd. by him to increase the turnover of M/s. Parc Impex Solutions Pvt. Ltd. and were further sold to M/s. Sundaram Sales Pvt. Ltd. except one consignment which was sold to M/s. Shree Riddhi Health Foods Pvt. Ltd. and the E-way Bill for transportation of imported goods sold by M/s. OPL were prepared on his directions.

22.1 Shri Lalit Kumar Babulal Tater alias Lalit Jain in his statement recorded u/s. 108 of the Customs Act, 1962 on 08.11.2023(**RUD-10**) stated that he is also into the business of selling the purchasing existing firms/companies through which he earns money. He stated that he was doing trading business

of RBD Palm Olein from the year 2020 and was also importing the same by filing Ex Bond Bill of Entry and was making payment of duties through RoSCTL & RoDTPE licences purchased from open market. However, he discontinued this practice and recently started to import RBD Palm Olein under Advance Authorisation. He also admitted of having sold major quantities of goods imported under Advance Authorisation No.05611002207 dt. 26.09.2023 Advance Authorisation No.05611001997 dt. 03.07.2023 by M/s. OPL. He further admitted that the Aadhar Card, PAN Cards, Photographs of various persons recovered during search Panchnama dt. 03.11.2023/04.11.2023 belong to persons employed by him as directors/proprietors in firms controlled by him and they used to make signatures on documents and cheques as and when required. He further also admitted that DSC (Digital signature) recovered during the search proceedings Panchnama were used by him for approving/signing the documents related to the firms and he is paying amounts as salary to all the directors of the firms controlled by him and the amount of such salary varies depending on the number of directorship in firms, duration of directorship and turnover of the firm. He admitted that the Debit Card recovered during the above said search was utilized by him for withdrawing cash amount for office/salary expenses. Further he also admitted that the goods imported by M/s. OPL were sold by him in violation to the condition (xii) of Notification No.21/2023-Cus dt. 01.04.2023 and the directors of M/s. OPL have no active role in either obtaining the Advance Authorisation, importing of goods or further sale of these imported goods. He admitted that he is the sole responsible person involved in planning and executing the whole modus for obtaining Advance Authorisation, importing goods and sale of these imported goods in domestic market in the name of M/s. OPL and the Invoices, delivery orders, Eway Bill etc related to M/s. OPL as well as M/s. Parc Impex Solutions Pvt. Ltd. were either prepared by him or were prepared by persons working under his directions and all the profit generated in operating these firms are taken by him either in case or any other form and the directors of the firms were getting salary amount or one time payment as settlement amount.

22.2 Shri Sunil Jain, Director of M/s. Organitech Pvt. Ltd., New Delhi in his statement recorded u/s. 108 of the Customs Act, 1962 on 02.04.2024 (**RUD-15**) has stated that he is appointed as director in M/s.OPL, M/s. Parc Impex Solutions Pvt. Ltd., Ms. Olico Foods Pvt. Ltd., M/s. Starflix LED Pvt. Ltd. and M/s. Garms Clothings Pvt. Ltd. but Shri Lalit Kumar Babulal Tater alias Lalit Jain is the actual owner of these companies and his work is limited to signing various documents of these companies on the instruction of Shri Lalit Jain. He clarified that he was approached by Shri Lalit Jain and was offered the work of directorship in these firms in return of regular salary. At that time period he was jobless and suffering from Liver Cancer and wanted to get medical treatment, therefore he accepted the offer. He also clarified that apart from

doing signatures on the documents and cheques, he had never handled any work in the office or had accessed emails of these companies and further has never contacted or known any firm namely M/s. Sundaram Sales Pvt. Ltd. and M/s. Shree Riddhi Health Foods Pvt. Ltd.. He also denied contacting any CHA for filing of any import documents related to M/s. OPL or any other company under his directorship.

22.3 Both Ms. Kiran Morya and Ms. Nancy Sharma, employees working under Shri Lalit Kumar Babulal Tater alias Lalit Jain, in their statement recorded u/s. 108 of the Customs Act, 1962 on 18.12.2023 (**RUD-13**) & (**RUD-14**) stated that they are working with Shri Lalit Jain since February 2021 and are paid salary by Shri Lalit Jain either through banking channel or in cash. They have not been formally appointed as an employee in any of the firms which is being handled/controlled by Shri Lalit Jain. Both of them clarified that they are preparing Invoices, E-way Bills, carrying out email communications and maintaining records in respect of the transactions made by Shri Lalit Jain in the various firms that he is handling. They further have stated that Shri Lalit Jain purchases imported RBD Palm Olein which is routed through Bond-to-Bond transfers and sells it to various firms in domestic market after customs clearance and the documents for filing of Bill of Entry in respect of the same are forwarded by them to the CHA through emails on the instruction of Shri Lalit Jain. They have also affirmed the fact that Shri Lalit Jain is operating, controlling & handling all the affairs of M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd. and he is giving instructions and taking all the decisions related to the activities in the said companies and the director of M/s. OPL, Shri Sunil Jain rarely visits the office. Both of them further confirmed that the copy of Advance Authorisation and Advance Authorisaton registration & Bond were provided to them by Shri Lalit Jain for further forwarding to CHA. They also stated that Shri Lalit Jain is not holding any post in these companies however he is the actual beneficiary of all the monetary and other benefits of these companies. They also confirmed that the Stamps, Photographs, DSC Dongle, Debit Card withdrawn under Panchnama dt. 03/04.11.2023 drawn at 602, Deep Shikha Tower, Rajendra Place, New Delhi & House No.22, First Floor, BLK-H, Bali Nagar, Delhi are related to persons engaged by Shri Lalit Jain in respect of firms & companies handled/controlled by him for carrying out the business under his directions. It was also confirmed by them that that Shri Lalit Jain is controlling, operating and handling the business activities of M/s. Organitech Pvt. Ltd., M/s. Parc Impex Solutions Pvt. Ltd., M/s. SKLP Sales Pvt. Ltd., M/s. Vinifera Sales Pvt. Ltd., M/s. MJMA Impex Pvt. Ltd., M/s. MMJA Infra Pvt. Ltd., M/s. Formonix Exim Pvt. Ltd., M/s. Shinwa Industries Pvt. Ltd., M/s. Babel Industries Pvt. Ltd., M/s. Starclix Pvt. Ltd., M/s. Oligo Foods Pvt. Ltd., M/s. Garms Clothings Pvt. Ltd., M/s. Rudusk Solutions Pvt. Ltd., M/s. Truesoil Agrotech Pvt. Ltd., M/s. Ekatram Sourcing Pvt. Ltd. & M/s. Swertia

Sales Pvt. Ltd. and they are carrying out clerical work in these firms/companies on the instructions of him.

22.4 A Table depicting the details of WH Bill Entry, Ex-bond Bill of Entry and subsequent movement of goods for domestic sale by M/s.-OPL by generating E-way Bill is prepared and attached to the SCN as **Annexure-H**. It can be observed on perusal of the Table that Import Bill of Lading details contained in the WH Bill of Entry & Ex-bond Bill of Entry filed for clearance of goods are mentioned in the relevant Eway Bill generated by M/s. OPL for movement of goods to domestic buyer viz. M/s. Parc Impex Solutions Pvt. Ltd. which confirm the diversion of the goods imported by M/s.OPL under Advance Authorisation in violation of the conditions stipulated under Customs Notification No.21/2023-Cus dt. 01.04.2023 read with provisions under FTP 2023.

23. During the Search proceedings conducted at the premises situated at House No. 22, First Floor, BLK-H, Bali Nagar, Delhi-110015 under Panchnama dt. 03/04.11.2023, documents, files, Register and Diaries relevant to the inquiry were withdrawn as per the details mentioned in Annexure-A to the Panchnama. File No.15 resumed under Sr. 15 of Annexure -A contained pages from 01 to 191.

23.1 Page No.49 of the above mentioned File No.15 is a copy of Tax Invoice No.55 dated 17.10.2023 issued by M/s. OPL to M/s. Parc Impex Solutions Pvt. Ltd., Mumbai (**RUD-25**). The Invoice further also contain details regarding the Bill of Entry (BOE) i.e. 8323951 through which the goods under sale were imported. Further the Invoice also mentions details regarding the Bill of Lading i.e. SDC2305KT5A in respect of the goods as well as details of the Ship under which they were imported. Similarly, Page No.50 of File No.15 is a copy of Eway Bill No.781376107882 dt. 17.10.2023 (**RUD-26**) generated by M/s.OPL for movement of goods covered under Sale Invoice No.55 dt. 17.10.2023 to M/s. Parc Impex Solutions Pvt. Ltd. The details of the import Bill Lading No.SDC2305KT5A and description of the goods i.e RBD Palm Olein is also found to have been mentioned in the Eway Bill. Further Page No.51 of File No.15 is a copy of domestic Sale Invoice No.PARC/IGST/071-2023-24 dt. 17.10.2023 issued by M/s. Parc Impex Solutions Pvt. Ltd. to M/s. Sundaram Sales Pvt. Ltd. (**RUD-27**) wherein the details of Bill of Lading and description of the goods as mentioned in the Bill of Entry for import of the goods is mentioned. Similarly, Page No.52 of File No.15 is a copy of Eway Bill No.251662834108 dt. 17.10.2023 (**RUD-28**) generated by M/s.Parc Impex Solutions Pvt. Ltd. for movement of goods covered under Sale Invoice No. PARC/IGST/071-2023-24 dt. 17.10.2023 to M/s. Sundaram Sales Pvt. Ltd. wherein the details regarding import Bill Lading No.SDC2305KT5A and description of the goods i.e RBD Palm Olein is mentioned in the Eway Bill.

23.1.1 The above documentary evidences contained in Page No.49 to 52 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 proves the diversion and sale of the goods imported by OPL under Ex-bond Bill of Entry No.8323951 dt.16.10.2023 to domestic market in violation of the conditions imposed under Customs Notification No.21/2023-cus dt. 01.04.2023 and provisions contained under FTP 2023.

23.2 Similarly, Page No.177 of the above mentioned File No.15 is a copy of Tax Invoice No.15 dated 18.07.2023 issued by M/s. OPL to M/s. Parc Impex Solutions Pvt. Ltd., Mumbai **(RUD- 29)**. The Invoice further also contain details regarding the Bill of Entry (BOE) i.e. 6837071 and Bill of Lading i.e. ZTY92307-TBHL-27 in respect of the goods as well as details of the Ship under which they were imported. Further, Page No.178 of File No.15 is a copy of Eway Bill No.761353309885 dt. 18.07.2023 **(RUD-30)** generated by M/s.OPL for movement of goods covered under Sale Invoice No.15 dt. 18.07.2023 to M/s. Parc Impex Solutions Pvt. Ltd. The details of the import Bill Lading No. ZTY92307-TBHL-27 and description of the goods i.e RBD Palm Olein is also mentioned in the Eway Bill. Further Page No.180 of File No.15 is a copy of domestic Sale Invoice No.PARC/IGST/015-2023-24 dt. 18.07.2023 issued by M/s. Parc Impex Solutions Pvt. Ltd. to M/s. Sundaram Sales Pvt. Ltd. **(RUD-31)** wherein the details of Bill of Lading and description of the goods as mentioned in the Bill of Entry for import of goods mentioned. Similarly, Page No.181 of File No.15 is a copy of Eway Bill No.201620290884 dt. 18.07.2023 **(RUD-32)** generated by M/s.Parc Impex Solutions Pvt. Ltd. for movement of goods covered under Sale Invoice No. PARC/IGST/015-2023-24 dt. 18.07.2023 to M/s. Sundaram Sales Pvt. Ltd. wherein the details regarding import Bill Lading No. ZTY92307-TBHL-27 and description of the goods i.e RBD Palm Olein is mentioned in the Eway Bill.

23.2.1 The documentary evidences contained in Page No.177, 178, 180 & 181 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 prove the diversion and sale of the goods imported by OPL under Bill of Entry No. 6837071 dt.12.07.2023 to domestic market in violation of the conditions imposed under Customs Notification No.21/2023-cus dt. 01.04.2023 and provisions contained under FTP 2023.

24. During the Search proceedings conducted at the premises situated at House No. 22, First Floor, BLK-H, Bali Nagar, Delhi-110015 under Panchnama dt. 03/04.11.2023, documents, files, Register and Diaries relevant to the inquiry were withdrawn as per the details mentioned in Annexure-A to the Panchnama. File No.14 resumed under Sr. 14 of Annexure -A contained pages from 01 to 43.

24.1 Page No.09 to 18 of the above-mentioned File No.14 withdrawn under

Panchnama dt. 03/04.11.2023 contains copy of Statement of Account of M/s. Parc Impex Solutions Pvt. Ltd. held in IDFC FIRST Bank, Nehru Place Branch (IFSC – IDFB0020137), New Delhi, Account No.10143417722 for the period from 01.08.2023 to 23.08.2023(**RUD- 40**). Similarly, Page No.33 to 40 of the above-mentioned File No.14 contains copy of Statement of Account of M/s. Parc Impex Solutions Pvt. Ltd. held in HDFC Bank, Safdarjung Enclave, New Delhi(IFSC – HDFC0000503), Account No.99999873196769 for the period from 01.09.2023 to 05.10.2023(**RUD- 41**).

24.2 The scrutiny in respect of the flow of payments credited and debited in the Bank Statements for Account No. 10143417722 for the period from 01.08.2023 to 23.08.2023 held at IDFC FIRST Bank, Nehru Place Branch(IFSC – IDFB0020137), New Delhi (**RUD- 40**) reveal that a credit of Rs. 13.21 Crores has been received in the bank account out of which a balance of Rs.0.51 Crores is on hand as on 23.08.2023. Out of total Receipt of Rs.13.21 Crores, payments to the tune of Rs. 13.11 Crores has been exclusively received from M/s. Sundaram Sales Pvt. Ltd. It further also reveals that out of the total receipt of 13.21 Crores, a debit of about 12.40 Crores has been made to M/s. Organitech Pvt. Ltd. by M/s. Parc Impex Solutions Pvt. Ltd.

24.3 Similarly, it revealed in scrutiny in respect of the flow of payments credited and debited in the Bank Statements for Account No. 99999873196769 of M/s. Parc Impex Solutions Pvt. Ltd. for the period from 01.09.2023 to 05.10.2023(**RUD-41**) held at HDFC Bank, Safdarjung Enclave, New Delhi(IFSC – HDFC0000503) that –

(i) The closing balance as per the account statement as on 11.09.2023 is Rs.0.18 (Eighteen Paise only) and on subsequent day i.e. on 12.09.2023, M/s. Sundaram Sales Pvt. Ltd. has made credit of Rs.48,15,000/- in the account and out of the same a debit of around 46,00,000/- is made in the bank account of M/s. OPL by M/s. Parc Impex Solutions Pvt Ltd. on 12.09.203 & 13.09.2023.

(ii) A further credit of Rs.82,90,000/- is made by M/s. Sundaram Sales Pvt. Ltd. on 13.09.2023 & 14.09.2023 in the above account and out of the same a debit of around Rs.72,52,000/- is made in the bank account of M/s. OPL by M/s. Parc Impex Solutions Pvt. Ltd. on 13.09.2023 & 14.09.2023.

24.4 The above chain of financial transactions made in the bank account of M/s. Parc Impex Solutions Pvt. Ltd. File No.14 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 proves that the sales proceeds of the goods diverted in the case including the duty evaded in violation of the conditions imposed under Customs Notification No.21/2023-cusdt. 01.04.2023 and provisions contained under FTP 2023 is finally been collected by M/s. OPL.

25. Similarly, copy of page no.170 to 173 of File No.15 resumed under

Annexure-A to Panchnama dt. 03/04.11.2023 contains documentary evidences indicating diversion of goods by M/s. OPL imported under Ex-bond Bill of Entry No.6867969 dt. 14.07.2023 **(RUD-33)**, copy of page no.166 to 169 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 contains documentary evidences of diversion of goods imported by M/s.OPL imported under Ex-bond Bill of Entry No.6836588 dt. 12.07.2023 **(RUD-34)**, copy of page no.103 to 106 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 contains documentary evidences of diversion of goods imported by M/s. OPL under Ex-bond Bill of Entry No.7923364 dt. 21.09.2023 **(RUD-35)**, copy of page no. 79 to 82 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 contains documentary evidences of diversion of goods imported by M/s. OPL under Ex-bond Bill of Entry No.8143375 dt. 04.10.2023 **(RUD-36)**, copy of page no.188 to 191 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 contains documentary evidences of diversion of goods imported by M/s. OPL imported under Ex-bond Bill of Entry No.6814327 dt. 11.07.2023 **(RUD-37)** and copy of page no.184 to 187 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 contains documentary evidences of diversion of goods imported by M/s. OPL under Ex-bond Bill of Entry No.6832231 dt. 12.07.2023 **(RUD-38)**.

26. In terms of Section 2(26) of the Customs Act, 1962, “Importer”, in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer. Ms. Kiran Morya and Ms. Nancy Sharma are employees working under Shri Lalit Kumar Babulal Tater alias Lalit Jain since February 2021. Both of them, in their statement recorded u/s. 108 of the Customs Act, 1962 on 18.12.2023 **(RUD-13) & (RUD-14)** has stated that Shri Lalit Jain is operating, controlling & handling all the affairs of M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd. and many other firms and he is importing RBD Palm Olein which is routed through Bond-to-Bond transfers and selling to various firms in domestic market after customs clearance. They also stated that Shri Lalit Jain is not holding any post in these companies however he is the actual beneficiary of all the monetary and other benefits of these companies.

26.1 Shri Sunil Jain, Director of M/s. Organitech Pvt. Ltd., New Delhi in his statement recorded u/s. 108 of the Customs Act, 1962 on 02.04.2024 **(RUD-15)** has stated that he is appointed as director in M/s.OPL, M/s. Parc Impex Solutions Pvt. Ltd., Ms. Oligo Foods Pvt. Ltd., M/s. Starflix LED Pvt. Ltd. and M/s. Garms Clothings Pvt. Ltd. but Shri Lalit Kumar Babulal Tater alias Lalit Jain is the actual owner of these companies and as a director his work is limited to signing various documents of these companies on the instruction of Shri Lalit Jain.

26.2 Shri Lalit Kumar Babulal Tater alias Lalit Jain in his statement recorded u/s. 108 of the Customs Act, 1962 on 08.11.2023(**RUD-10**) has stated that the goods imported by M/s. OPL were sold by him in violation to the condition (xii) of Notification No.21/2023-Cus dt. 01.04.2023 and the directors of M/s. OPL have no active role in either obtaining the Advance Authorisation, importing of goods or further sale of these imported goods. He admitted that he is the sole responsible person involved in planning and executing the whole modus for obtaining Advance Authorisation, importing goods and sale of these imported goods in domestic market in the name of M/s. OPL and the Invoices, delivery orders, Eway Bill etc related to M/s. OPL as well as M/s. Parc Impex Solutions Pvt. Ltd. were either prepared by him or were prepared by persons working under his directions and all the profit generated in operating these firms are taken by him either in case or any other form and the directors of the firms were getting salary amount or one time payment as settlement amount. He also admitted that the Aadhar Card, PAN Cards, Photographs of various persons, Debit Cards, DSC Signature Dongle recovered during search Panchnama dt. 03.11.2023/04.11.2023 belong to persons employed by him as directors/proprietors in firms controlled by him and they used to make signatures on documents and cheques as and when required and he is paying amounts as salary to all the directors of the firms.

26.3 The facts divulged during the search conducted in the case, statement of various persons recorded in the case and documentary evidences in the form of Domestic Sale Invoices, Eway Bill generated for domestic movement of the goods establish the role of Shri Lalit Babulal Tater alias Lalit Jain as the mastermind in the commission of the offence and the sole beneficiary of the duty evasion in the case. He had managed and purchased multiple existing firms, recruited people to act as their director on salary and caused diversion and sale of imported RBD Palm Olein from the port. These RBD Palm Olein was imported availing duty exemption under Advance Authorisation and the act of diversion was in contravention to the provisions of FTP 2023 and Customs Notification No.21/2023-Cus dated 01.04.2023. By indulging in above act, it appears that Shri Lalit Babulal Tater alias Lalit Jain in the capacity of being beneficial owner of the goods in terms of Section 2(2) of the Customs Act, 1962 appears to have concerned himself in carrying, removing, depositing, selling or in any other manner dealing with the goods which he knew or had reason to believe were liable to confiscation under Section 111 of the Customs Act, 1962 further rendering him liable for Penalty u/s. 112(a) & (b) of the Customs Act, 1962.

27. Shri Lalit Babulal Tater alias Lalit Jain in the capacity of being the beneficial owner of the goods has knowingly indulged himself in the offence related to diversion of the goods imported under Advance Authorisation Scheme

by M/s. OPL resulting in evasion of Customs duty of about Rs. 13.29 Crore. He was arrested u/s. 104 of the Customs Act, 1962 on 04.11.2023 under the reasonable belief that the offence committed by him is a cognizable/non-bailable offence punishable under section 135(1)(i)(a), (b) & (d) of the customs act, 1962 and further liable for Prosecution u/s. 135(i) (A) (B) & (D) of the Customs Act, 1962 in terms of CBIC Circular No. 27/2015-Cus issued from F.No. 394/68/2013-Cus.(AS) dtd. 23/10/2015 read with Circular No. 28/2015- Customs issued from F.No.394/68/2013-Cus (AS) dtd. 23/10/2015, revised vide Circular No. 13/2022-Customs, 16-08-2022.

28. Shri Lalit Kumar Babulal Tater alias Lalit Jain acting as the beneficial owner of the goods, with the assistance of Shri Sunil Jain & Shri Tarun Kapoor, both Directors of M/s.OPL have utilized the IEC of M/s. OPL to import goods under Advance Authorisation and have diverted and sold these imported goods into the domestic market in violation of the conditions as laid down for Advance Authorization license under Notification No. 21/2023-CUSTOMS dated 01.04.2023 resulting in evasion of Customs duty of Rs. 13.29 Crores by reason of collusion, wilful mis-statement and suppression of facts. The exemption of Customs Duty amounting to Rs. 13.29 crores in respect of the clearance of 11968.346 MT of imported goods in terms of Notification No. 21/2023-Cus dt. 01.04.2023 is therefore liable to be denied and the duty amount is to be recovered in terms of proviso to Section 28(4) of Customs Act, 1962 read with the provisions of Notification No. 21/2023-Cus dt. 01.04.2023. The investigation reveals that the Licences under Advance Authorisation Scheme were issued on the basis of misrepresentation and were mis-utilised in view of the facts that no manufacturing facilities were available in the premises of the IEC holder. These facts were suppressed from the Customs authorities & DGFT Authorities while effecting duty free clearances from the port. Further, the fact that these exempted goods were directly sold from the port to domestic market clearly establishes mis-statement of the facts on the part of IEC holder & the beneficial owner of the goods as the licence were obtained on actual user basis and therefore, these acts justifies invocation of provision of Section 28(4) of Customs Act, 1962 for the purpose of demand of duty in the case alongwith levy of interest at applicable rate in terms of provisions of Section 28AA of Customs Act 1962 and penalty u/s.114A of the customs act, 1962.

29. Shri Sunil Jain, Director of M/s. Organitech Pvt. Ltd., New Delhi in his statement recorded u/s. 108 of the Customs Act, 1962 on 02.04.2024 (**RUD-15**) has admitted to working as a name-sake director of the company and stated to have accepted such offer provided by Shri Lalit Jain in return of monetary considerations in the form of salary. He further also admitted that he has never indulged in any activities of the company but has made signatures on the documents and cheques of the company as and when directed by Shri Lalit

Jain. The above act facilitated import of RBD Palm Olein by M/s. OPL and its subsequent diversion and sale to domestic market in contravention to the provisions of FTP 2023 and Customs Notification No.21/2023-Cus dated 01.04.2023. By indulging in above act, Shri Sunil Jain appears to have concerned himself in carrying, removing, depositing, selling or in any other manner dealing with the goods which he knew or had reason to believe were liable to confiscation under Section 111 of the Customs Act, 1962 further rendering him liable for Penalty u/s. 112(a) & (b) of the Customs Act, 1962.

29.1 Shri Tarun Kapoor, Director of M/s. Organitech Pvt. Ltd. has not appeared before the investigation for recording his say/version in the case and has remained elusive. The statement of various persons including Shri Lalit Jain alongwith the documents collected in the case indicate the fact that he was also working as a name-sake director of the company and had accepted the offer provided by Shri Lalit Jain to work as name-sake director of the company in return of monetary considerations in the form of salary and as director his work was to only make signatures on the documents and cheques of the company as and when directed by Shri Lalit Jain. The above act appears to have facilitated import of RBD Palm Olein by M/s. OPL and its subsequent diversion and sale to domestic market in contravention to the provisions of FTP 2023 and Customs Notification No.21/2023-Cus dated 01.04.2023. By indulging in above act, Shri Tarun Kapoor appears to have concerned himself in carrying, removing, depositing, selling or in any other manner dealing with the goods which he knew or had reason to believe were liable to confiscation under Section 111 of the Customs Act, 1962 further rendering him liable for Penalty u/s. 112(a) & (b) of the Customs Act, 1962

30. The CBIC, vide CBIC Notification No.25/2022-Customs (N.T.) dated 31.03.2022, has invested all the powers of the officers of Customs to the officers of DRI with jurisdiction exercisable to the whole of India. Further, Vide CBIC Notification No.26/2022-Customs (N.T.) dated 31.03.2022, the Board has assigned the Officers of DRI to be proper officer to perform various functions as specified in the Customs Act, 1962 including Section 28 read with Section 17, subject to Section 110AA of the Customs Act, 1962. The above provisions of the Act mandate that after inquiry/investigation of the offence, the relevant documents of the case along-with a report in writing is required to be transferred to the proper officer having jurisdiction, in respect of the assessment of such duty in the case or to an officer to whom proper officer is subordinate (i.e. the Jurisdictional Customs formation).

31. M/s. OPL has filed 64 Ex-bond Bills of Entry in the case for import of 11968.346 MT of RBD Palm Olein under 04 Advance Authorisation as mentioned under Table -II at para 18.2 of this Notice. These imports have been

made from the port of Customs House Kandla & Custom House Kolkata. Since the demand of duty in the case is attributed to multiple jurisdictions, the investigation report in terms of section 110AA of the Customs Act, 1962 was forwarded to the competent authority of the port having highest amount of duty i. e. Customs House Kandla, in terms of CBIC Notification No.28/2022-Cus (NT) dt. 31.03.2022 by the DRI, AZU for issuance of Show Cause Notice.

32. During the course of investigation, certain aspects were identified which required further detailed examination. The investigation of these aspects was expected to take a reasonable period of time, and consequently, the prescribed time limit of two years for completion of investigation under Section 28BB(1) of the Customs Act, 1962 was likely to lapse. Accordingly, an extension of the time limit for completion of the investigation was sought from the proper authority in terms of the proviso to Section 28BB(1) of the Customs Act, 1962, and the same was duly granted for a further period of two months.

33. Now therefore, Shri Lalit Kumar Babulal Tater alias Lalit Jain, resident of B-69, Upper Ground Floor, Raman Lamba Marg, Plastic Free Park, New Rajendra Nagar, Central Delhi, Delhi – 110060, in the capacity of being the beneficial owner of the goods at the time of import till the domestic sale of imported goods, may be called upon to show cause in writing to the Commissioner of Customs, Custom House, Kandla, Near Balaji Temple Kandla-370210 (Gujarat) as to why:-

- i. The duty exemption amounting to ₹13,29,20,055/- (Rupees Thirteen Crore Twenty Nine Lakhs Twenty Thousand and Fifty Five Only) availed on the import of 11968.346 MT of RBD Palm Olein under Advance Authorisation, in terms of conditions stipulated under Notification No. 21/2023-Customs dated 01.04.2023, as amended, (details as per Annexure A to the Show Cause Notice), should not be denied and consequently the short paid duty not be demanded and recovered from him under Section 28(4) of the Customs Act, 1962.
- ii. The illicitly diverted goods weighing 373.886 MT valued at ₹ 2,71,40,427/- (Two Crore, Seventy One Lakh Forty Thousand Four Hundred and Twelve Seven only) seized under Seizure Memos dated 23.11.2023 & 24.11.2023 as mentioned at para 18.4 supra should not be held liable for confiscation under section 111(o) of the Customs Act, 1962.
- iii. The imported goods weighing 11594.460 MT valued at ₹ 86,99,26,761/- (Rupees Eighty Six Crore Ninety Nine Lakh Twenty Six Thousand Seven Hundred and Sixty One only) which were not seized and illicitly diverted in contravention to the conditions stipulated under Notification No. 21/2023-Customs dated 01.04.2023, as amended, should not be held

liable for confiscation under section 111(o) of the Customs Act, 1962. However, these goods are physically not available for confiscation.

- iv. Interest at the appropriate rate on the above said duty amount from the date of importation of the goods till the payment of such duty should not be recovered under Section 28 AA of the Customs Act, 1962 from him.
- v. Penalty should not be imposed under Section 112(a) and (b) of the Customs Act, 1962, for dealing with the above imported goods which would render the goods liable for confiscation u/s. 111 of the Customs Act, 1962.
- vi. Penalty should not be imposed on him under Section 114A of the Customs Act, 1962

34. Now therefore, M/s. Sundaram Sales Private Ltd., situated at 338 & 339, Akbar-Malahi, P.O. Hajipur, P.S. – Sarai, Vaishali, Bihar – 844125 in the capacity of being the domestic owner of the goods imported under Advance Authorisation, may be called upon to show cause in writing to the Commissioner of Customs, Custom House, Kandla, Near Balaji Temple Kandla-370210 (Gujarat) as to why:-

(i) The illicitly diverted goods weighing 299.11 MT valued at ₹ 2,17,97,312/- (Two Crore, Seventeen Lakh Ninety Seven Thousand Three Hundred and Twelve only) seized under Seizure Memo dated 24.11.2023 as mentioned at para 18.4 supra should not be held liable for confiscation under section 111(o) of the Customs Act, 1962.

(ii) The Bond & Bank Guarantee executed by them for the provisional release of the goods should not be enforced towards levy of Redemption Fees on the such goods.

35. Now therefore, M/s. Vishwas Refoils & Consumer Ltd., Plot No.12 & 13, Survey No.112/L, RUDA Transport Nagar, Anandpar-Navagam, Behind Saat Hanumaan Temple, Rajkot-Ahmedabad Highway, Rajkot – 360003 in the capacity of being the domestic owner of the goods imported under Advance Authorisation, may be called upon to show cause in writing to the Commissioner of Customs, Custom House, Kandla, Near Balaji Temple Kandla-370210 (Gujarat) as to why:-

(i) The illicitly diverted goods weighing 49.986 MT valued at ₹ 36,42,710/- (Rupees Thirty Six Lakh Forty Two Thousand Seven Hundred and Ten only) seized under Seizure Memo dated 23.11.2023 as mentioned at para 18.4 supra should not be held liable for confiscation under section 111(o) of the Customs Act, 1962.

(ii) The Bond & Bank Guarantee executed by them for the provisional release of the goods should not be enforced towards levy of Redemption Fees on the such goods.

36. Now therefore, M/s. Vikram Industries, Plot No. 5 to 8, Parekh Industrial Estate-3B, Tatithaiya, Taluka-Palsana, Dist. – Surat (Gujarat) in the capacity of being the domestic owner of the goods imported under Advance Authorisation, may be called upon to show cause in writing to the Commissioner of Customs, Custom House, Kandla, Near Balaji Temple Kandla-370210 (Gujarat) as to why:-

(i) The illicitly diverted goods weighing 24.790 MT valued at ₹ 18,06,544/- (Rupees Eighteen Lakh Six Thousand Five Hundred and Forty Four only) seized under Seizure Memo dated 23.11.2023 as mentioned at para 18.4 supra should not be held liable for confiscation under section 111(o) of the Customs Act, 1962.

(ii) The Bond & Bank Guarantee executed by them for the provisional release of the goods should not be enforced towards levy of Redemption Fees on the such goods.

37. Shri Sunil Jain, Director of M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi and residing at 406, Sector 7, Faridabad, Haryana may be called upon to show cause in writing to the Commissioner of Customs, Custom House, Kandla, Near Balaji Temple Kandla-370210 (Gujarat) as to why Penalty should not be imposed on him under Section 112(a) & (b) of the Customs Act, 1962, for dealing with the above imported goods which would render the goods liable for confiscation u/s. 111 of the Customs Act, 1962.

38. Shri Tarun Kapoor, Director of M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi may be called upon to show cause in writing to the Commissioner of Customs, Custom House, Kandla, Near Balaji Temple Kandla-370210 (Gujarat) as to why Penalty should not be imposed on him under Section 112(a) & (b) of the Customs Act, 1962, for dealing with the above imported goods which would render the goods liable for confiscation u/s. 111 of the Customs Act, 1962.

39. Without prejudice to the foregoing findings, the department reserves the right to invoke the provisions of Section 28(7A) of the Customs Act, 1962 for issuance of a supplementary Show Cause Notice, should any fresh evidence or grounds come to light subsequently.

(Nitin Saini)
Commissioner,
Custom House Kandla

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F.No. GEN/ADJ/COMM/744/2025-Adjn-O/o Commr-Cus-Kandla

Encl: Annexure-A & Annexure-H

BY REGISTERED/SPEED POST/By email

1 . M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi

2 . Shri Lalit Kumar Babulal Tater alias Lalit Jain, resident of B-69, Upper Ground Floor, Raman Lamba Marg, Plastic Free Park, New Rajendra Nagar, Central Delhi, Delhi – 110060.

3 . Shri Sunil Jain, Director of M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi and residing at 406, Sector 7, Faridabad, Haryana.

4 . Shri Tarun Kapoor, Director of M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi.

5 . M/s. Sundaram Sales Private Ltd., situated at 338 & 339, Akbar-Malahi, P.O. Hajipur, P.S. – Sarai, Vaishali, Bihar – 844125

6 . M/s. Vishwas Refoils & Consumer Ltd., Plot No.12 & 13, Survey No.112/L, RUDA Transport Nagar, Anandpar-Navagam, Behind Saat Hanumaan Temple, Rajkot-Ahmedabad Highway, Rajkot – 360003.

7 . M/s. Vikram Industries, Plot No.5 to 8, Parekh Industrial Estate-3B, Tatithaiya, Taluka-Palsana, Dist. – Surat (Gujarat).

Copy to –

1. The Additional Director General, DRI, Zonal Unit, Ahmedabad, Unit No. 15, Magnet Corporate Park, S.G. Highway, Thaltej, Ahmedabad-380054.
2. The Additional/Joint DGFT, O/o the Addl. Director General of Foreign Trade, 4th Floor, Amruta Estate, Nr. Girnar Cinema, M.G. Road, Rajkot-360001.
3. Guard File.

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List of Relied upon Documents

**Show Cause Notice issued vide F.No. GEN/ADJ/COMM/744/2025-
Adjn-O/o Commr-Cus-Kandla in respect of M/s. Organitech Pvt. Ltd.**

S.No.	RUD No.	Description
1	RUD-1	Panchnama dt 03/04.11.2023 drawn at 602, Deep Shikha Tower, Rajendra Place, New Delhi and new premises situated at House No. 22, First Floor, BLK-H, Bali Nagar, Delhi-110015
2	RUD-2	Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain recorded u/s. 108 of the Customs Act, 1962 on 04.11.2023
3	RUD-3	Seizure memo dt. 24.11.2023 for seizure of 299.11 MT quantity of RBD Palm Olein (Edible Grade) lying at premises of M/s. Deepak estate Agency, Kandla(Kutch)
4	RUD-4	Panchnama dt. 03.11.2023 drawn at the premises of M/s. Vishwas Refoils & Consumer Ltd, Rajkot
5	RUD-5	Seizure Memo dt. 23.11.2023 for seizure of 49.986 MT quantity of RBD Palm Olein (Edible Grade) lying at premises M/s. Vishwas Refoils & Consumers Ltd
6	RUD-6	Panchnama dt. 03.11.2023 drawn at the premises of M/s. Vikram Industries, Surat
7	RUD-7	Seizure Memo dt. 23.11.2023 for seizure of 24.790 MT quantity of RBD Palm Olein (Edible Grade) lying at premises M/s. Vikram Industries
8	RUD-8	Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain recorded u/s. 108 of the Customs Act, 1962 on 06.11.2023
9	RUD-9	Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain recorded u/s. 108 of the Customs Act, 1962 on 07.11.2023
10	RUD-10	Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain recorded u/s. 108 of the Customs Act, 1962 on 08.11.2023
11	RUD-11	Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain recorded u/s. 108 of the Customs Act, 1962 on 09.11.2023
12	RUD-12	Statement of Shri Vikash Kumar Agarwal, recorded u/s. 108 of the Customs Act, 1962 on 04.11.2023
13	RUD-13	Statement of Ms. Kiran Morya, recorded u/s. 108 of the Customs Act, 1962 on 18.12.2023
14	RUD-14	Statement of Ms. Nancy Sharma, recorded u/s. 108 of the Customs Act, 1962 on 18.12.2023
15	RUD-15	Statement of Shri Sunil Jain, recorded u/s. 108 of the Customs Act, 1962 on 02.04.2024
16	RUD-16	Statement of Shri Piyush Pandya, recorded u/s. 108 of Customs Act, 1962 on 15.02.2024
17	RUD-17	Statement of Shri Mayurbhai Vallabhbhai Kavathiya, recorded u/s. 108 of Customs Act, 1962 on 22.02.2024
18	RUD-18	Statement of Ms. Anamika Devi, recorded u/s. 108 of Customs Act, 1962 on 01.04.2024
19	RUD-	Copy of letter F.No.GEN/ADJ/ADC/264/2024-Adjn-O/o Commr-Cus-Kandla/239-246 dated 16.04.2024(DIN-20240471ML0000000D35) regarding intimation of extension

	19	for issuance of SCN
20	RUD-20	Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain was recorded on 06.05.2024
21	RUD-21	Statement of Shri Archit Picholiya alias Archit Jain, recorded u/s. 108 of the Customs Act, 1962 on 27.08.2024
22	RUD-22	statement of Shri Archit Picholiya alias Archit Jain, recorded u/s. 108 of the Customs Act, 1962 on 29.05.2025
23	RUD-23	Visit Note dt 03.04.2024 at the residence premises of Shri Tarun Kapoor
24	RUD-24	Copy of letter Nos. GEN/ADJ/ADC/264/2024-Adjn-O/o Commr-Cus-Kandla dt. 13.08.2024 & 30.10.2024 for provisional release by Customs Kandla
25	RUD-25	Copy of Page No.49 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 - copy of Tax Invoice No.55 dated 17.10.2023 issued by M/s. OPL to M/s. Parc Impex Solutions Pvt. Ltd., Mumbai
26	RUD-26	Copy of Page No.50 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023- copy of Eway Bill No.781376107882 dt. 17.10.2023 generated by M/s.OPL for movement of goods covered under Sale Invoice No.55 dt. 17.10.2023 to M/s. Parc Impex Solutions Pvt. Ltd
27	RUD-27	Copy of Page No.51 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 - copy of Tax Invoice No.PARC/IGST/071-2023-24 dt. 17.10.2023 issued by M/s. Parc Impex Solutions Pvt. Ltd. to M/s. Sundaram Sales Pvt. Ltd.
28	RUD-28	Copy of Page No.52 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 - copy of Eway Bill No.251662834108 dt. 17.10.2023 generated by M/s.Parc Impex Solutions Pvt. Ltd. for movement of goods covered under Sale Invoice No. PARC/IGST/071-2023-24 dt. 17.10.2023 to M/s. Sundaram Sales Pvt. Ltd.
29	RUD-29	Copy of Page No.177 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 - copy of Tax Invoice No.15 dated 18.07.2023 issued by M/s. OPL to M/s. Parc Impex Solutions Pvt. Ltd., Mumbai
30	RUD-30	Copy of Page No.178 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023- copy of Eway Bill No.761353309885 dt. 18.07.2023 generated by M/s.OPL for movement of goods covered under Sale Invoice No.15 dt. 18.07.2023 to M/s. Parc Impex Solutions Pvt. Ltd
31	RUD-31	Copy of Page No.180 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 - copy of tax Invoice No.PARC/IGST/015-2023-24 dt. 18.07.2023 issued by M/s. Parc Impex Solutions Pvt. Ltd. to M/s. Sundaram Sales Pvt. Ltd.
32	RUD-32	Copy of Page No.181 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023 - copy of Eway Bill No.201620290884 dt. 18.07.2023 generated by M/s.Parc Impex Solutions Pvt. Ltd. for movement of goods covered under Sale Invoice No. PARC/IGST/015-2023-24 dt. 18.07.2023 to M/s. Sundaram Sales Pvt. Ltd.
33	RUD-33	copy of page no.170 to 173 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023
34	RUD-34	copy of page no.166 to 169 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023

35	RUD-35	copy of page no.103 to 106 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023
36	RUD-36	copy of page no.79 to 82 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023
37	RUD-37	copy of page no.188 to 191 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023
38	RUD-38	copy of page no.184 to 187 of File No.15 resumed under Annexure-A to Panchnama dt. 03/04.11.2023
39	RUD-39	Copy of letter F.No. DRI/AZU/CI/ENQ-70(INT-29)/2023 dt 07.12.2023 to DGFT, Regional Authority Indore
40	RUD-40	Copy of Page No.09 to 18 of File No.14 withdrawn under Panchnama dt. 03/04.11.2023 contains copy of Statement of Account of M/s. Parc Impex Solutions Pvt. Ltd. held in IDFC FIRST Bank, Nehru Place Branch(IFSC – IDFB0020137), New Delhi, Account No.10143417722 for the period from 01.08.2023 to 23.08.2023
41	RUD-41	Copy of Page No.33 to 40 of File No.14 withdrawn under Panchnama dt. 03/04.11.2023 contains copy of Statement of Account of M/s. Parc Impex Solutions Pvt. Ltd. held in HDFC Bank, Safdarjung Enclave, New Delhi(IFSC – HDFC0000503) Account No.99999873196769 for the period from 01.09.2023 to 05.10.2023
42	RUD-42	Copy of letter F.No. DRI/AZU/CI/ENQ-70(INT-29)/2023 dt 13.12.2023 to Additional Commissioner, CGST & C.Ex, Delhi West Commissionerate
43	RUD-43	Copy of letter F.No. DRI/AZU/CI/ENQ-70(INT-29)/2023 dt 21.11.2025 to Additional Commissioner, CGST & C.Ex, Delhi West Commissionerate