

	<p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- adj-mundra@gov.in</p>	
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A. File No.	:	GEN/ADJ/ADC/2169/2025-Adjn-O/o Pr. Commr-Cus-Mundra
B. SCN No.	:	190/2025-26/ADC/AKM/MCH
C. Issued by	:	Additional Commissioner of Customs, Customs House, AP&SEZ, Mundra.
D. Noticess(s)/ Exporter	:	<ol style="list-style-type: none"> 1. M/s. Kuber Enterprises, A-811, Shelton Sapphire Building, Plot No.18/19, Sector15, CBD Belapur, Navi Mumbai-400604. 2. M/s. Taima International, Branch Code -1, B-25, 1st Floor Dayanand Colony, Lajpat Nagar - IV, New Delhi - India – 110024. 3. M/s. Arnav Trading Co., Office No. 502/503, Fortune Plaza, Sector 19, Vashi – Navi Mumbai – 400705. 4. Shri Hardik L. Bhanushali, Proprietor of M/s Shipjet Shipping and Services, Sadguru Smart City, Room No.81, Nana Kapaya, Mundra-370421. 5. M/s. Service Bureau Logistics LLP, duplex-1, Plot No. 366, Ward-6/A, Adipur, Gandhidham, Kachchh, Gujarat-370205.
E. DIN	:	20260271M0000000AD4F

Show Cause Notice

Intelligence was gathered by the Directorate of Revenue Intelligence (DRI), Regional Unit, Gandhidham that M/s. Kuber Enterprises (IEC No. AJJPG2558D) were exporting Natural Garnet by mis-declaring them as Refractory Bed Material and classified them under CTH 69021090 from the self-sealing premises. M/s Kuber Enterprises filed 05 Shipping Bills dated 22.04.2023, at Mundra Customs House, the details of which are as under:

Table-I

Shipping Bill No. & Date	Declared description in Shipping	Total Number of Containers in the	Container Nos.

	Bill	Shipping Bill	
9482745 22.04.2023	Refractory Bed Material	12	GESU1358797, PCIU2798266, PCIU1758253, CXDU1602195, PCIU1759727, PCIU1756081, TGCU2180050, PCIU2805690, SEGU1554665, PCIU2805386, PCIU2816190, BMOU2749242
9482808 22.04.2023	Refractory Bed Material	8	CSYU2019668, TGCU2297366, SEGU1553524, CSYU2019014, TGCU2313868, PCIU1759795, PCIU2796258, TGCU2180153
9482842 22.04.2023	Refractory Bed Material	9	TGCU2283233, TGCU2185406, SEGU1400361, CXDU1833229, TGCU2013881, PCIU2805350, CXDU1039522, CSYU2014183, GLDU9488474
9482887 22.04.2023	Refractory Bed Material	10	SEGU1701072, BMOU2639918, SYU2018907, PCIU2813062, TGCU2198471, TGCU2281816, GLDU9920510, TGCU2193377, PCIU2813057, SEGU1711445
9482927 22.04.2023	Refractory Bed Material	10	SEGU1040917, CSYU2008365, TGCU2253100, GESU1312055, CSYU2001144, TGCU2182027, CXDU2475217, SEGU1560415, SEGU1339533, TGCU2314709

2. Acting upon the intelligence, 05 export consignments of M/s. Kuber Enterprises covered under Shipping Bill Nos. 9482745, 9482808, 9482842, 9482887 and 9482927 all dated 22.04.2023 covered under 49 containers were put on hold by the DRI at Mundra Port. The containers containing the goods had been gated-in inside the port and thereafter goods pertaining to the shipping bills were registered and thereafter LEO granted for the Shipping Bills. For examination of the goods contained in those 49 containers, they were placed at Seabird CFS, Mundra and examination of the said goods under the said 05 consignments was carried out under panchnama dated 09.05.2023 drawn in presence of representative person of Customs Broker firm M/s. Bhanjee Jevath Khona & Co. and representative person of M/s. Seabird CFS, Mundra. On opening of the containers after tallying the container bottle seals, the containers were found stuffed with 28 jumbo bags weighing 1 ton each, which on being destuffed, on visual inspection, were found to be pinkish red coarse powder. Total 1372 MTs of such goods stuffed in 1372 jumbo bags was found during the examination in the subject 49 containers. The DRI Officers took three set of samples from each of the 49 containers, for the purpose of testing to ascertain the actual nature/identification of the said goods. The representative samples so drawn were sent for testing to the laboratory of Indian Rare Earth Ltd., Kollam (IREL), the notified STE for export of Natural Garnet from India, which provided its reports vide

Test Reports (**RUD-01 Coll'y**) dated **12.10.2023** (08 Containers), **27.10.2023** (10 Containers) and **28.10.2023** (31 Containers) for the 49 representative samples showed that the samples in all the 49 containers, were Natural Garnet.

3. The Govt. of India, vide Notification No. 26/2015-20 dated 21.08.2018 issued by the DGFT, Ministry of Commerce and Industry, Govt. of India, regarding Export Policy of Beach Sand Minerals (BSM) in Chapter 26 of Schedule 2 of ITC (HS) Classification of Export and Import Items-2028, has notified that **Export of Beach Sand Minerals have been brought under STE and shall be canalized through Indian Rare Earths Limited (IREL). Beach sand minerals, permitted anywhere in the export policy, will now be regulated in terms of policy under SI. No. 98A of Chapter 26 of Schedule 2 Export Policy.** Hence, export of all the Beach Sand Minerals (**including Natural Garnet/Garnet**), is allowed through Indian Rare Earths Limited (IREL) only. Hence, it was evident that M/s Kuber Enterprises were exporting Natural Garnet in violation of the said notification. Therefore, said goods were placed under seizure vide Seizure Memo dated 13.10.2023 by the DRI. Consequently, after completion of the investigation, in the matter of the live consignment of 49 containers covered under 05 shipping bills as per table-I above, Show Cause Notice dated 15.02.2024 (**RUD-02**) was issued by the Additional Commissioner (Export), Customs House, Mundra.

4. Further, during the said investigation, search was carried out on 24.05.2023 at office premise of M/s. Kuber Enterprises located at office No.811, 8th floor, Shelton Sapphire Building, Plot No.18-19, Sector-15, CBD-Belapur, Navi Mumbai – 400614 by the officers of DRI and relevant documents and two laptops pertaining to M/s. Kuber Enterprises were resumed under Panchnama dated 24.05.2023 (**RUD-03**). On going through the data extracted from the said two laptops, various export documents of other firms such as M/s. Arnav Trading Co. and M/s. Taima International, of Garnet Abrasive to overseas buyer were found. Further, it was also noticed that M/s. Kuber Enterprises has exported some similar consignments in the past, hence investigation into the same was also initiated. Summons were issued to the said firms/exporters to appear before DRI and tender their statement.

5. Further, various invoices of supply of Garnet/Abrasive by way of mis-declaration to M/s Kuber Enterprise and related firms such as M/s Noya Infrastructure LLP etc. were found. Summons were issued to all of the said suppliers, details of which are as under:

Table-II

Sr. No.	Trade Name	Legal Name	Address
1.	M/s. Bherunath Enterprises	BHERU LAL TELI	NO.15/2, SHIVAM GREEN COLONY, MALOLA ROAD, Bhilwara, Rajasthan, 311001
2.	M/s. Vijay Enterprises	SAYAR KANWAR	6, PRINTERS COLONY, SANGANER, Jaipur, Rajasthan, 302029

3.	M/s. Raj Enterprises	RAJESH KUMAR DHAKAR	01, VILLAGE-BOONTI, TEHSIL- KOTRI, BOONTI, Bhilwara, Rajasthan, 311202
4.	M/s. Balaji Enterprises	MAYA DEVI	1, DHOKLIYA ROAD, KOTRI, Bhilwara, Rajasthan, 311603
5.	M/s. Raghav Mineral	SUNIL NAWAL	Gadarmala Chouraha, Bhilwada Off: 1T-5-6, R.C. Vyas Colony, Gate No. 4, Bhilwara
6.	M/s. Ashish Enterprises	NARAYAN LAL DHAKAR	JAVDA, THARODA, MANDALGARH, Bhilwara, Rajasthan, 311001
7.	M/s. Zama Iron Works	MOHD SIKANDAR	KOTA ROAD, VILL-BIGOD, TEH-MANDALGARH, Bhilwara, Rajasthan, 311601
8.	M/s. Asmita Stone	SHIV LAL DHAKAR	DHAKAR MOHALLA, VILLAGE- KHADIPUR, POST- SALAWATIYA, TEHSIL- BIJOLIYA, Bhilwara, Rajasthan, 311602

5. Statements recorded during the investigation:

5.1. Statement of Shri Rajottam Ganguly, Proprietor of M/s. Kuber Enterprises, Belapur Mumbai, Maharashtra, was recorded on **07.07.2023 (RUD-04)**, wherein he provided his personal information and submitted that he was the owner of M/s. Nova Enterprises (name changed to M/s. JuveTrexim), M/s. Kuber Finance, M/s. Kuber Enterprises, Noya Infrastructure LLP, and Noya General Trading LLC, Dubai, also. He provided the bank account number of M/s Kuber Enterprises, and voluntarily submitted his mobile phone. In his further statement dated **08.08.2023 (RUD-05)**, he, interalia that the logistics of moving goods were managed by Shri Deepak Sahoo, who was also responsible for fieldwork and liaising with suppliers in Bhilwara, Bigod, Kekri, and nearby locations. The customs clearance operations of the firm were handled by Shri Hardik Bhanushali. An office premise was rented by them in Bhilwara, Rajasthan, to facilitate clients and employees. Additionally, a godown at Plot No.10, Shri Mahalaxmi Park-1, R.S.No.201/1, N.A. Commercial, Village-Zarpara, Taluka Mundra, was taken on rent, which was vacated in March 2023, although no supporting documents like the rent agreement or discontinuation proof were provided by him related to the same. M/s. Kuber Enterprises began exporting goods in March 2023, exploring market needs for petrochemical industries in the Middle East. The requirement for natural abrasives in sandblasting applications led to the procurement of materials in Rajasthan. He stated that he contacted Shri Bherulal Teli of M/s. Bherunath Enterprises and, upon testing samples, found the material suitable for sandblasting. Following the same, a deal was finalized, and other suppliers such as M/s. Raj Enterprises, M/s. Balaji Enterprises, and M/s. Vijay Enterprises were also engaged. However, no purchase ledger, invoices, e-way bills, or related transport documents were submitted by him related to the same. He stated that the purchase price ranged between ₹5000 to ₹8000 per MT, while the export price varied between USD 170 to USD 230 per MT. M/s. Kuber Enterprises had

previously exported 93 containers of garnet under the misdeclared description of "Refractory Bed Material," and a further 49 containers were being exported which were intercepted by the DRI. On being asked about the basis for such classification, he stated that local suppliers referred to the goods as "Natural Abrasive." Being aware of the restriction on Beach Sand Minerals export under DGFT Notification No. 26/2015-20, he claimed to have conducted testing at Gujarati Minerals Laboratory, Beawar, Rajasthan. Based on the test results, he concluded that the material was not covered under the Beach Sand Minerals category and subsequently provided a test report (Ref. No. 10818/22/O, dated 15.02.2023). On being asked further he stated that he could not verify whether the tested sample was representative of the exported goods. On being shown the purchase invoice (Tax Invoice No. 692 dated 08.04.2023) issued by M/s. Bherunath Enterprises and the export invoice (KE/23-24/001 dated 12.04.2023) from M/s. Kuber Enterprises which revealed change in product description and HS Code—from "Abrasive" under HS Code 2513 to "Refractory Bed Material" under HS Code 69021090, being asked to explain the same, the accused maintained that the classification was based on the chemical composition outlined in the test report. However, on being asked to state if the misdeclaration was intended to circumvent the restriction on Garnet exports via IREL, he stated that if proven to be Garnet, he was willing to pay the applicable fine and penalty. He admitted that his firm exported the goods to his own Dubai-based company, M/s. Noya General Trading LLC, which in turn supplied them to M/s. GMA Garnet (Middle East) FZE under the correct description, "Garnet Abrasive Mesh 20/40." On being asked about the discrepancy, where the overseas invoices correctly identified the goods as Garnet while the export invoices falsely described them—he stated that in Dubai, descriptions were based on end-use to facilitate marketing. On being asked to explain M/s. Noya General Trading LLC's sales of Garnet to buyers like M/s. Arnav Trading Co. and M/s. Taima International, he initially claimed no knowledge of M/s. Taima International but later stated he would verify details. Regarding M/s. Arnav Trading Co., he admitted it was run by Ms. Nikki Mishra, wife of his friend Shri Shashi Mishra. The presence of documents related to these firms on his office laptops was attributed to bookkeeping by his Head Accountant, Shri Sunil Singh. During the search of M/s. Kuber Enterprises' office on 24.05.2023, two laptops and several documents were seized. Examination of these devices revealed invoices from M/s. Noya General Trading LLC, which explicitly described the goods as "Garnet Abrasive Mesh 20/40." Additionally, ledger accounts, tax invoices, and communications regarding Dubai VAT were recovered. He was shown KYC registration forms and an IREL vendor registration application, which he claimed to have submitted in preparation for legal export through IREL. Shri Rajottam Ganguly, during the said statement, maintained that he was unaware that the goods sourced from Rajasthan could be considered Beach Sand Minerals and reiterated his willingness to accept penalties if found in violation.

5.2. Further statement of Shri Rajottam Ganguly, was recorded on 05.09.2023 (**RUD-06**). In his statement, he admitted that his Dubai-based company, M/s. Noya General Trading, had purchased goods from M/s.

Arnav Trading and M/s. Taima International. On being apprised that the overseas invoices showed that M/s. Noya General Trading had imported goods from M/s. Arnav Trading and M/s. Taima International and subsequently sold them to M/s. GMA Garnet by declaring them as "Garnet Abrasive," and being questioned about his awareness, he maintained that invoice descriptions are often based on the end-use of the goods rather than their source. He claimed that the material purchased from M/s. Arnav Trading was Bentonite, which had been inspected by Customs and legally exported in the previous year. He further explained that M/s. GMA Garnet uses various small projectile materials, including Bentonite, Garnet, and Steel Shots, as abrasives, and their invoices are created accordingly. He also stated that the documents recovered from his premises were from the personal laptop of Shri Sunil Singh (whose statement was not recorded). Regarding the five shipping consignments dated 22.04.2023, which had been declared as "Refractory Bed Material" but were suspected to be Garnet based on DRI's investigation, he initially reiterated his belief that Garnet falls under the category of Beach Sand Minerals (BSM) and is typically found near coastal areas. Since he had procured the goods from Bhilwara, Rajasthan, he assumed that the material could not be Garnet. However, after the DRI's investigation and examination of the goods, he acknowledged that the material could indeed be Garnet. In light of this, he expressed his willingness to take back the goods at the earliest and pay any fines or penalties as determined by the competent authority. He also assured full cooperation with the ongoing investigation. When questioned about his previous commitment to providing an email from IREL within three days regarding his application for registration to export Garnet, he confirmed that he had applied for IREL registration. However, he did not provide copy of the email he received from IREL and stated that he would submit a printout of the email.

5.3. Statement of Shri Hardik Bhanushali, Proprietor of M/s Shipjet Shipping Services, was recorded on 17.07.2023 (**RUD-07**), during which, he interalia stated that his firm was engaged in freight forwarding and Customs clearance at Mundra Port, using the CHA license of M/s Bhanji Jevath Khona & Co. through a mutual agreement with Shri Sharad Khona. This arrangement did not involve any monetary payment, as his firm handled the documentation and Customs clearance work for M/s Bhanji Jevath Khona & Co. in return for using their license. He mentioned that there was no written agreement between them and that his firm managed all Customs clearance work at Mundra Port. On being asked about his association with M/s Kuber Enterprises, he stated that he met Shri Rajottam Ganguly, the proprietor of the firm, in February 2023 when Ganguly approached him for handling customs clearance for mineral exports. He had agreed to handle the work, charging Rs. 20,000 per container for transportation, loading, unloading, and Customs clearance. He received KYC documents from M/s Kuber Enterprises and followed the standard procedure of obtaining approval for shipping bills before filing them. He confirmed that he had filed the shipping bills for five consignments dated 22.04.2023 based on invoices provided by M/s Kuber Enterprises and that he had previously cleared 93 containers for them.

The present consignment of 49 containers, however, was put on hold by DRI. When being asked about the classification of goods, he explained that the goods were declared as "Refractory Bed Material" under CTH 69021090 as per the invoices provided by M/s Kuber Enterprises. On being apprised that the supplier, M/s Bherunath Enterprises, had originally described the same goods as "Abrasive" under CTH 2513 and that Shri Rajottam Ganguly had admitted in his statement that the goods were sold in Dubai as "Garnet Abrasive" and that he was aware that the export of Garnet was restricted through IREL, he claimed that he had no knowledge of any misclassification and had only filed the shipping bills based on the export invoices provided to him. He also stated that he did not request any chemical composition or test reports before filing the shipping bills. After the cargo was put on hold by DRI, he asked Shri Rajottam Ganguly about the true composition of the goods, who had assured him that the classification in the invoices was correct and that the issue would be resolved after testing. In his second statement recorded on 05.02.2024, he perused and acknowledged the 49 test reports, which confirmed the presence of Garnet in the said 49 containers. He stated that initially, he relied on test reports from M/s Gujarati Minerals Laboratory, which suggested that the goods were not Garnet. However, after receiving test reports from IREL, he accepted that the goods contained in the 49 containers were indeed Garnet. He also confirmed that Rajottam Ganguly had admitted the same.

5.4 Statement of Shri Mahato Anshu Krishna Prasad, H Card Holder of M/s. Service Bureau Logistics LLP, Customs Broker was recorded on 24.03.2025 (**RUD-08**), wherein he, inter alia stated that he personally handled the documentation for export consignments, including those of M/s Arnav Trading Co., a Navi Mumbai-based exporter. He revealed that around 14–15 consignments were cleared on behalf of the said exporter through Mundra Port. However, his firm received payment for only a few of those shipments, and subsequent follow-ups went unanswered as M/s Arnav Trading Co. ceased all communication. The customs clearance work for M/s Arnav Trading Co. had been arranged through one Shri Punit Joshi, an employee of the exporter, who approached their firm via a reference. All documentation—such as invoices, packing lists, and Annexure-1—was received via WhatsApp from Punit Joshi. The shipping bills were filed based on those documents, and checklists were also sent back for approval via WhatsApp prior to filing. Anshu clarified that his firm relied on KYC documents like PAN, IEC, GSTIN, and bank verification letters before taking on any exporter, but did not undertake any physical verification of goods or demand test reports, particularly as the shipments were being exported as "self-sealed". He explicitly stated that the documents provided by M/s Arnav Trading Co. described the goods as "Processed Bentonite Powder," and the same description was used in the customs declarations. On being shown Invoice No. CI/NS/EXP/2022/1017 dated 17.10.2022, recovered from the laptop resumed from the premises of M/s Kuber Enterprises, which showed M/s Arnav Trading Co. as the shipper of 280 MT of Garnet Abrasive to M/s Noya General Trading LLC (who then supplied it to M/s GMA Garnet, UAE), he acknowledged the document and confirmed that it contradicted

the earlier declarations made by M/s Arnav Trading Co. regarding the nature of the exported goods. He stated that he was unaware of the true nature of the cargo as his firm was only involved in documentation based on what was provided by the exporter. He further confirmed that both disputed consignments, shipped under SB Nos. 2201570 and 2201829 dated 17.06.202, had been exported to M/s Noya General Trading LLC and were likely the same consignments later invoiced as Garnet, revealing that M/s Arnav Trading Co. had misdeclared Garnet as Bentonite to bypass export restrictions. Anshu also acknowledged the provisions of DGFT Notification No. 26/2015-20 dated 21.08.2018, which mandates that the export of Beach Sand Minerals, including Garnet, can only be done through Indian Rare Earths Limited (IREL), thus indicating that such exports through private channels are prohibited. On being asked he categorically denied any knowledge of M/s Kuber Enterprises or any individual named Shri Rajottam Ganguly.

6. Findings of the investigation:

6.1 Directorate of Revenue Intelligence (DRI), Regional Unit, Gandhidham gathered intelligence that M/s. Kuber Enterprises (IEC No. AJJPG2558D) are exporting Natural Garnet by mis-declaring them as Refractory Bed Material and classified them under CTH 69021090. Acting upon the intelligence, 05 export consignments of M/s. Kuber Enterprises covered under Shipping Bill Nos. 9482745, 9482808, 9482842, 9482887 and 9482927 all dated 22.04.2023 covered under 49 containers were put on hold by the DRI at Mundra Port and investigation was initiated in respect of the said 05 export consignments.

6.2 During the investigation, searches were carried out and statements of concerned persons of the exporter and the Customs Broker were recorded. Further, samples were drawn from the said consignments and were sent for testing at the laboratory of M/s. IREL Ltd., Kollam. During the testing, the goods were found to be Natural Garnet. Accordingly, the goods were placed under seizure. After completion of investigation in the matter of the above said 05 live shipping bills (49 Containers), a Show Cause Notice dated 15.02.2024 was issued by the Additional Commissioner (Export), Customs House, Mundra.

6.2 In his statements recorded during the investigation in illegal export of Garnet by misdeclaration in 05 shipping bills by M/s. Kuber Enterprises, carried out by the DRI, Shri Rajottam Ganguly, proprietor of M/s. Kuber Enterprises, admitted that Garnet was being exported in the 49 containers being exported by his firm M/s. Kuber Enterprises vide 05 shipping bills dated 22.04.2023. He also admitted that he had also exported 93 containers of Garnet in past from his firm M/s. Kuber Enterprises, by misdeclaration. However, on going through the export data of M/s Kuber Enterprises, it was noticed that M/s. Kuber Enterprises had exported total 94 containers declared as **Refractory Bed Material** during March-April, 2023. Details of the said export consignments are as under:

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Table-III

Sr. No.	Shipping Bill No. and Date	Total Quantity (in MTs) in the Shipping Bill	Declared description of the goods	Container No.
1.	8369756 dated 10.03.2023	280	REFRACTORY BED MATERIAL	TTNU3541434, TTNU3802348, UETU2070919 WDLU2677400, WHLU2648708, TTNU1858646 TGHU3934554, LGEU2132725, CCLU2617420 WHLU2813320
2.	8370580 dated 10.03.2023	280	REFRACTORY BED MATERIAL	EMKU7889149, FCIU2090050, FCIU3185464, CMAU1136819, CMAU1143593, CNIU1173735, DFSU2370440, FSCU7695547, MSCU3439734 MSCU6357809
3.	8370574 dated 10.03.2023	280	REFRACTORY BED MATERIAL	EOLU3287951, GESU3206411, GESU3412650, GLDU3572778, HPSU2553126, MEDU2451813, TCKU1934008, TCKU2597581, TCKU3312657 OOLU1236488
4.	8384227 dated 10.03.2023	252	REFRACTORY BED MATERIAL	LEGU6127352, MEDU1546529, CLHU3713178, MOAU7700410, DFSU2789843, MSCU3779138, ECMU2024502, EGHU3125690, MSCU6887856
5.	8653029 dated 21.03.2023	281	REFRACTORY BED MATERIAL	GVCU2017000, HLXU3249642, JZPU1079672, MEDU1695414, OSKU2200010, RRMU0488609, TDRU3247483, TGHU0601544, XINU1137196 UETU2070312
6.	8653066 dated 21.03.2023	168	REFRACTORY BED MATERIAL	MOAU0478174, CBHU5567719, MSCU3901797, TSLU0227328, JIGU2442316, TCKU3373210
7.	8653053 dated 21.03.2023	281	REFRACTORY BED MATERIAL	HNSU2070150, FCIU3087215, FSCU3443552, GESU1146946, BAXU2613874, CMAU0104340, CLHU3934081, BAXU2615331, GLDU3387240, GESU2698600
8.	8653145	112	REFRACTORY	EMCU3710981, GLDU3917123,

	dated 21.03.2023		BED MATERIAL	VSKU7865485, CSLU1030050
9.	9044571 dated 03.04.2023	140	REFRACTORY BED MATERIAL	PCIU1760923, CXDU1029015, CXDU1803498, GESU1312395, PCIU2802432
10.	9044575 dated 03.04.2023	280	REFRACTORY BED MATERIAL	PCIU1777422, SEGU1086517, SEGU1150344, CXDU1568721, SEGU1693721, GESU1329633, SEGU1408681, SEGU1898613, PCIU2830630, PCIU2798970
11.	9044573 dated 03.04.2023	280	REFRACTORY BED MATERIAL	GESU1419357, GESU1358230, SEGU1093347, SEGU1150112, CXDU1182277, GESU1392404, SEGU1085980, GESU1393352, SEGU1086414, GESU1389376
Total		2634		

6.3. Shri Rajottam Ganguly, proprietor of M/s. Kuber Enterprises, admitted during his statements recorded before the DRI, that he had exported 93 containers of Garnet in the past from M/s. Kuber Enterprises. However, in export data, total of 94 export containers under 11 Shipping Bills as per **Table-III** above, were found to have been exported by M/s. Kuber Enterprises. Therefore, it was evident that the said 94 containers were also mis-declared by M/s. Kuber Enterprises, as **Refractory Bed Material**, however the export goods in the said containers were actually **Natural Garnet**, and M/s. Kuber Enterprises had mis-declared the same, to avoid detection by the Customs Authorities, as the said containers were loaded on self-sealing basis. Thus the export made through the said 11 shipping bills as above, by M/s. Kuber Enterprises, was in violation of the provisions of the Notification No. 26/2015-20 dated 21.08.2018 issued by the DGFT, Ministry of Commerce and Industry, Govt. of India, thus the exporter had rendered the subject export goods liable for confiscation under the provisions of the Customs Act, 1962, and also rendered themselves liable to penal action under the provisions of the Customs Act, 1962.

6.4. Further, during the investigation initiated in the matter of M/s. Kuber Enterprises, search was carried out at the office premises of M/s. Kuber Enterprises, and two laptops were resumed under panchnama. On going through the data extracted from the said two laptops, various e-way bills, supply invoices, Shipping Bills, Export invoices, packing lists. From the said documents, it was noticed that M/s. Noya General Trading LLC, Dubai, in which Shri Rajottam Ganguly was one of the directors, has issued sales invoices to one firm namely M/s. GMA Garnet (Middle East) FZE, wherein the goods description was **Garnet Abrasive Mesh 20/40**. In the said invoices, suppliers were found to be M/s Taima International, and M/s Arnav Trading Co.

6.5. One such invoice, INVOICE NO: CI/NS/EXP/2022/1017 dated 17.10.2022 (**RUD-09**), issued by M/s. Noya General Trading LLC, Dubai, to M/s. GMA Garnet (Middle East) FZE, wherein the shipper was M/s. Arnav Trading Co., Office No. 502/503, Fortune Plaza, Sector 19, Vashi – Navi Mumbai – 400705, was found. Through the said invoice, 280 MTs of Garnet Abrasive Mesh 20/40, having value of USD 84,000.00, was supplied by M/s. Noya General Trading LLC, Dubai to M/s. GMA Garnet (Middle East) FZE. On going through the export data, it was noticed that M/s. Arnav Trading Co. (IEC- CNXPM2350P), has exported 280 MTs of goods declared as **Processed Bentonite Powder** to M/s. Noya General Trading LLC, Dubai, in the month of June-2022, details of which are as given in below table:

Table-IV

Sr. No.	Shipping Bill No. and Date	Total Quantity (in MTs) in the Shipping Bill	Declared description of the goods
1.	2201570 dated 17.06.2022	140	Processed Bentonite Powder
2.	2201829 dated 17.06.2022	140	Processed Bentonite Powder
Total		280	

6.6. Therefore, from the said export details and the said invoice issued by M/s. Noya General Trading LLC, Dubai, wherein Shipper was M/s. Arnav Trading Co., for supply of Garnet Abrasive Mesh 20/40, it is evident that the goods supplied by M/s. Arnav Trading Co., as per details in the above **table-IV**, were indeed **Natural Garnet** and the said exporter had mis-declared the export goods as **Processed Bentonite Powder** to avoid detection by the Customs Authorities, since the goods were loaded in the containers on self-sealing basis, and therefore violated the provisions of the Notification No. 26/2015-20 dated 21.08.2018 issued by the DGFT, Ministry of Commerce and Industry, Govt. of India, thus the exporter had rendered the subject export goods liable for confiscation under the provisions of the Customs Act, 1962, and also rendered themselves liable to penal action under the provisions of the Customs Act, 1962.

6.7. Further, two invoices, INVOICE NO # CI/NOYA/EXP/2023/0120 dated 20.01.2023 (**RUD-10**) and INVOICE NO # CI/NOYA/EXP/2023/0121 dated 21.01.2023 (**RUD-11**) issued by M/s. Noya General Trading LLC, Dubai, to M/s. GMA Garnet (Middle East) FZE, wherein the shipper was M/s. Taima International, Branch Code -1, B-25, 1st Floor Dayanand Colony, Lajpat Nagar - Iv, New Delhi - India - 11002, was found. Packings lists (**RUD-12 Coll'y**) in respect of the both the said invoices were also found, in which container no. were mentioned. It was

noticed that M/s. Noya General Trading supplied total of 25 containers (10 and 15 Containers respectively, for INVOICE NO # CI/NOYA/EXP/2023/0120 dated 20.01.2023 and INVOICE NO # CI/NOYA/EXP/2023/0121 dated 21.01.2023), of goods having description Garnet Abrasive Mesh 20/40, to M/s. GMA Garnet (Middle East) FZE through the said 2 invoices as above. On going through the export data, it was noticed that M/s. TAIMA INTERNATIONAL (IEC- 0312078064), has 700 MT of goods declared as **Refractory Bed Material**, during the month of January-2023, under 05 Shipping Bills dated 17.01.2023, details of which are as given in below table:

Table-V

Sr. No.	Shipping Bill No. and Date	Total Quantity (in MTs) in the Shipping Bill	Declared description of the goods	Container No. (as per Shipping Bills)	Invoice No. and corresponding packing list of M/s. Noya General Trading LLC
1.	7042351 dated 17.01.2023	140	REFRACTORY BED MATERIAL	WSCU3509683, SCLU1000039, SCLU1005200, TDRU3959238, TTNU1488460	INVOICE NO CI/NOYA/EXP/2023 dated 20.01.2023
2.	7042369 dated 17.01.2023	140	REFRACTORY BED MATERIAL	MEDU1189735, MEDU1437894, PONU0653232, GLDU5718619, MSKU3412202	
3.	7042354 dated 17.01.2023	140	REFRACTORY BED MATERIAL	TGHU0158288, TGHU0871344, UACU3358464, UACU3371390, UACU3401811	
4.	7042357 dated 17.01.2023	140	REFRACTORY BED MATERIAL	JAYU1090234, LLYU2220175, MEDU1513206, NYKU3117480, TCKU1557136	INVOICE NO CI/NOYA/EXP/2023 dated 21.01.2023
5.	7042367 dated 17.01.2023	140	REFRACTORY BED MATERIAL	UACU3521294, UACU3653665, WHLU2639861, WHLU2822126, WHLU2846600	
Total		700			

6.8. The containers no., in the packing list of the invoices issued by M/s. Noya General Trading LLC, were found to be matching with the shipping bills as above. Therefore, from the said export details and the said invoice

issued by M/s. Noya General Trading LLC, Dubai, wherein Shipper was M/s. TAIMA INTERNATIONAL, for supply of Garnet Abrasive Mesh 20/40, it is evident that the goods supplied by M/s. TAIMA INTERNATIONAL, as per details in the above **table-V**, were actually **Garnet** and the said exporter had mis-declared the export goods as **Refractory Bed Material** to avoid detection by the Customs Authorities, since the goods were loaded in the containers on self-sealing basis, and therefore violated the provisions of the Notification No. 26/2015-20 dated 21.08.2018 issued by the DGFT, Ministry of Commerce and Industry, Govt. of India, thus the exporter had rendered the subject export goods liable for confiscation under the provisions of the Customs Act, 1962, and also rendered themselves liable to penal action under the provisions of the Customs Act, 1962.

6 . 9 Summons dated 14.12.2023, 23.04.2024 and 04.07.2025 were issued to the concerned persons of the exporters, M/s. Taima International, and M/s Arnav Trading Co., however no one from the said firms appeared against the said summons. Further, summons were also issued to the domestic suppliers of the goods, as per table-II above, exported by the said 03 firms, as above, however, no person from the said firms appeared against the said summons.

7. Valuation:

7.1. Rule 8 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 read as under:

“Rule 12. Rejection of declared value -

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

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

Explanation. -

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

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with

rules 4 to 9.

(ii) *The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.*

(iii) *The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include*

(a) *the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;*

(b) *the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;*

(c) *the sale involves special discounts limited to exclusive agents;*

(d) *the misdeclaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;*

(e) *the non-declaration of parameters such as brand, grade, specifications that have relevance to value;*

(f) *the fraudulent or manipulated documents. ”*

7.2. Therefore, since the said offending goods exported by M/s. Kuber Enterprises, M/s. Arnav Trading Co., and M/s. Taima International as per table-III, table-IV, and table-V above, respectively, were mis-declared by the said exporters in the documents submitted before the Customs Authorities, the value declared by the said exporters in the respective exports documents cannot be taken as the actual transaction value and therefore, the value such declared by the said exporters in the respective consignments is liable to be rejected as per the provisions of Rule 8 of the Customs Valuation (Determination of value of exported goods) Rules, 2007 and the same needs to be reassessed as per Section 17(4) of the Customs Act, 1962.

7.3. Further Rule 3 and Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 are being reproduced below:

“3. Determination of the method of valuation

1. *Subject to rule 8, the value of export goods shall be the transaction value.*
2. *The transaction value shall be accepted even where the buyer and seller are related, provided that the relationship has not influenced the price.*
3. *If the value cannot be determined under the provisions of sub-rule (1) and sub-rule (2), the value shall be determined by proceeding sequentially through rules 4 to 6.*

4. Determination of export value by comparison

1. *The value of the export goods shall be based on the transaction value of goods of like kind and quality exported at or about the same time to other buyers in the*

same destination country of importation or in its absence another destination country of importation adjusted in accordance with the provisions of sub-rule (2).

2. In determining the value of export goods under sub-rule (1) the proper officer shall make such adjustments as appear to him reasonable, taking into consideration the relevant factors, including-

- i. difference in the dates of exportation,
- ii. difference in commercial levels and quantity levels,
- iii. difference in composition, quality and design between the goods to be assessed and the goods with which they are being compared,
- iv. difference in domestic freight and insurance charges depending on the place of exportation.

7.4. A Show Cause Notice dated 15.02.2024 was issued by the Additional Commissioner (Export), Customs House, Mundra, in the related matter of export of Garnet by M/s. Kuber Enterprises by way of mis-declaration, wherein the valuation of Garnet has been discussed at length. In the said Show Cause Notice, similar goods i.e. "Natural Garnet" are being exported by M/s IREL, Kollam. Therefore, the value declared by M/s IREL, Kollam in their Shipping Bills has been taken as value of Contemporaneous export. The following shipping bills of M/s IREL, Kollam containing "Natural Garnet" were relied upon for valuation purpose:

Sr No	Shipping Bill No and date	Description of goods	Quantity (in Kgs)	FOB (Rs.in Lakhs)
1	8012334 dated.23.02.2023	GARNET 30/60 MESH	280 MTs	56.18
2	8067642 dated.25.02.2023	GARNET 20/40 MESH	280 MTs	61.92
3	8362434 dated.10.03.2023	GARNET 30/60 MESH	252 MTs	47.38
4	8426975 dated.13.03.2023	GARNET 20/40 MESH	280 MTs	61.8
5	8593813 dated.20.03.2023	GARNET 20/40 MESH	28 MTs	6.01
6	8610095 dated.20.03.2023	GARNET 20/40 MESH	168 MTs	33.04
7	8638085 dated.21.03.2023	GARNET 20/40 MESH	280 MTs	62.41

7.5. As per the said Shipping Bills, FOB Value of Natural Garnet, considering the lowest value of the export, works out to be **Rs.18,801/- per MT** and value of the export consignments has been re-determined accordingly, as **Rs. 18,801 per MT**. Therefore, as per the provisions of the Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007, the said value can be taken for the shipping bills appearing in the table-III, table-IV, and table-V, above, as the said offending goods, are being exported to same countries, around the same time, from the

same port of export.

7.6. As per the said valuation, the value of the said export consignments as discussed above, considering FOB Value as Rs. **18,801 per MT** has to be redetermined as under:

Table-VI

Consignments exported by M/s. Kuber Enterprises						
Sr. No.	Shipping Bill No. and Date	Total Quantity (in MTs) in the Shipping Bill	Declared description of the goods	Actual Export Goods	Declared FOB Value (Rs.)	Redetermined FOB Value at Rs. 18,801 per MT
1.	8369756 dated 10.03.2023	280	REFRACTORY BED MATERIAL	Natural Garnet	51,74,775	52,64,280
2.	8370580 dated 10.03.2023	280	REFRACTORY BED MATERIAL	Natural Garnet	51,74,775	52,64,280
3.	8370574 dated 10.03.2023	280	REFRACTORY BED MATERIAL	Natural Garnet	51,74,775	52,64,280
4.	8384227 dated 10.03.2023	252	REFRACTORY BED MATERIAL	Natural Garnet	39,28,905	47,37,852
5.	8653029 dated 21.03.2023	281	REFRACTORY BED MATERIAL	Natural Garnet	51,94,810.5	52,83,081
6.	8653066 dated 21.03.2023	168	REFRACTORY BED MATERIAL	Natural Garnet	31,12,461	31,58,568
7.	8653053 dated 21.03.2023	281	REFRACTORY BED MATERIAL	Natural Garnet	51,94,810.5	52,83,081
8.	8653145 dated 21.03.2023	112	REFRACTORY BED MATERIAL	Natural Garnet	20,74,974	21,05,712
9.	9044571 dated 03.04.2023	140	REFRACTORY BED MATERIAL	Natural Garnet	25,93,717.5	26,32,140
10.	9044575 dated 03.04.2023	280	REFRACTORY BED MATERIAL	Natural Garnet	51,87,435	52,642,80
11.	9044573 dated 03.04.2023	280	REFRACTORY BED MATERIAL	Natural Garnet	51,87,435	52,64,280
Total		2634			4,79,98,	4,95,21,834

874						
Consignments exported by M/s. Arnav Trading Co.						
S	Shippin	Total Quantity	Declared d	Actual	Declare	Redetermined
r.	g Bill No	(in MTs) in the	escription	Export	d FOB V	FOB Value at R
N	. and Da	Shipping Bill	of the good	Goods	alue (Rs	s. 18,801 per M
o.	te		s		.)	T
1.	2201570 dated 17 .06.2022	140	Processed B entonite Po wder	Natura l Garn et	4,21,01 2.5	26,32,140
2.	2201829 dated 17 .06.2022	140	Processed B entonite Po wder	Natura l Garn et	6,49,38 0	26,32,140
Total		280			10,70,3 92.50	52,34,280
Consignments exported by M/s. Taima International						
S	Shippin	Total Quantity	Declared d	Actual	Declare	Redetermined
r.	g Bill No	(in MTs) in the	escription	Export	d FOB V	FOB Value at R
N	. and Da	Shipping Bill	of the good	Goods	alue (Rs	s. 18,801 per M
o.	te		s		.)	T
1.	7042351 dated 17 .01.2023	140	REFRACTO RY BED MA TERIAL	Natura l Garn et	10,57,1 55	26,32,140
2.	7042369 dated 17 .01.2023	140	REFRACTO RY BED MA TERIAL	Natura l Garn et	10,57,1 55	26,32,140
3.	7042354 dated 17 .01.2023	140	REFRACTO RY BED MA TERIAL	Natura l Garn et	10,57,1 55	26,32,140
4.	7042357 dated 17 .01.2023	140	REFRACTO RY BED MA TERIAL	Natura l Garn et	10,57,1 55	26,32,140
5.	7042367 dated 17 .01.2023	140	REFRACTO RY BED MA TERIAL	Natura l Garn et	10,57,1 55	26,32,140
Total		700			52,85,7 75	1,31,60,700

8. Legal Provisions:

8.1. The Govt. of India, vide Notification No. 26/2015-20 dated 21.08.2018 issued by the DGFT, Ministry of Commerce and Industry, Govt. of India, regarding Export Policy of Beach Sand Minerals (BSM) in Chapter 26 of Schedule 2 of ITC (HS) Classification of Export and Import Items-2028, has notified that Export of Beach Sand Minerals have been brought under STE and shall be canalized through Indian Rare Earths Limited (IREL). Beach sand minerals, permitted anywhere in the export policy, will now be regulated in terms of policy under SI. No. 98A of

Chapter 26 of Schedule 2 Export Policy. The notification is pasted below:

(To be Published in the Gazette of India Extraordinary Part-II, Section - 3, Sub-Section (ii))
Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

Notification No 26/2015-2020
New Delhi, Dated : 21 August, 2018

Subject: Export policy of Beach Sand Minerals (BSM) in Chapter 26 of Schedule 2 of ITC(HS) Classification of Export and Import Items 2018 - regarding.

S.O.(E) In exercise of the powers conferred by Section 3 of the Foreign Trade (Development & Regulation) Act, 1992 (No.22 of 1992), read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2015-2020, as amended from time to time, the Central Government hereby, with immediate effect, makes amendment in export policy of 'Beach Sand Minerals' in Chapter 26 of Schedule 2 of ITC(HS) Classification of Export and Import Items.

2. The existing entries in the 'Note' of Chapter 26 of Schedule 2 of ITC(HS) Classification of Export and Import Items 2018 are substituted as under :

"NOTE:

1. Export of Rare Earth compounds classified as Beach Sand Minerals (BSM) , namely [Ilmenite, Rutile, Leucoxene(Titanium bearing mineral), Zircon, Garnet, Sillimanite and Monazite (Uranium and Thorium)], shall be regulated in terms of Sl. No. 98A of Chapter 26 Schedule 2 of ITC(HS) Classification.
2. Other minerals under code 2617 are freely exportable, except those which have been notified as prescribed substances and controlled under Atomic Energy Act, 1962".

3. A new entry at Sl. No. 98A is inserted in Chapter 26 of Schedule 2 of ITC (HS) Classification of Export & Import Items 2018 as follows:

S.No.	Tariff Item HS Code	Unit	Item Description	Export Policy	Policy Condition
98A	2508 5031	Kg	Beach Sand Minerals [Ilmenite, Rutile, Leucoxene(Titanium bearing mineral), Zircon, Garnet, Sillimanite and Monazite (Uranium and Thorium)]	STE (State Trading Enterprise)	Export through Indian Rare Earths Limited (IREL)
	2508 5032				
	2508 5039				
	2612 1000				
	2612 2000				
	2614 0010				
	2614 0020				
	2614 0031				
	2614 0039				
	2614 0090				
	2615 1000				
	2513 2030				

4. **Effect of this Notification:**

Export of Beach Sand Minerals have been brought under STE and shall be canalized through Indian Rare Earths Limited (IREL). Beach sand minerals, permitted anywhere in the export policy, will now be regulated in terms of policy under at Sl. No. 98A of Chapter 26 of Schedule 2 Export Policy.

(Atok Vardhan Chaturvedi)
Director General of Foreign Trade
Ex-officio Additional Secretary, Government of India
E-mail: dgft@nic.in

(Issued from F.No.01/91/171/22/AM19/EC)

8.2. Para 4 of the above said notification, explicitly states that **Export of Beach Sand Minerals have been brought under STE and shall be canalized through Indian Rare Earths Limited (IREL). Beach sand minerals, permitted anywhere in the export policy, will now be regulated in terms of policy under SI. No. 98A of Chapter 26 of Schedule 2 Export Policy.** Therefore, pursuant to this notification, export of all the Beach Sand Minerals (**including Natural Garnet/Garnet**), is allowed through Indian Rare Earths Limited (IREL) only. Consequent to issue of aforesaid Notification dtd.21.08.2018, M/s. IREL being canalizing agency, placed on their website the SOP for export of Natural Garnet etc. Beach Sand Minerals by the producers/sellers, who were desirous to export the Beach Sand Minerals.

8.3. M/s. Kuber Enterprises, M/s. Taima International and M/s. Arnav Trading Co., being private entities, were not permitted to export Beach Sand and Minerals. M/s. IREL, who were notified as canalizing Agency for export of Natural Garnet falling under CTH No. 25132030, which also published SOP for Export Policy of Beach Sand Minerals and Production/Selling. Therefore, the said exports, as discussed in the foregoing paras by the said 3 exporters, were in violation of the said

notification and therefore, liable for confiscation under the relevant provisions of Customs Act, 1962.

9. Confiscation of the subject export goods:

9.1. Relevant provisions of Section 113 of the Customs Act, 1962, are being reproduced below:

113. *Confiscation of goods attempted to be improperly exported, etc.*

..

(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

...

(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;

...

(ia) any goods entered for exportation under claim for drawback which do not correspond in respect of value or in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under Section 75;

...

(ja) any goods entered for exportation under claim of remission or refund of any duty or tax or levy to make a wrongful claim in contravention of the provisions of this Act or any other law for the time being in force;

9.2. Therefore, since the goods exported by M/s. Kuber Enterprises, M/s. Arnav Trading Co., and M/s. Taima International as per table-III, table-IV, and table-V above, respectively, being prohibited for export, and found mis-declared in terms of description and value, are liable to be confiscated under the Section 113 (d), 113(i), 113(ia), and 113(ja), of the Customs Act, 1962.

10. Rejection of Drawback and RODTEP claimed: -

As the goods exported by M/s. Kuber Enterprises, M/s. Arnav Trading Co., and M/s. Taima International as discussed above, were found to be mis-declared in terms of description and value, and prohibited for export, rendering the said goods liable for confiscation under the provisions of the Customs Act, 1962; therefore, the drawback and RODTEP as claimed by the said exporters in respect of the said consignments as below are liable to be rejected under the provisions of Rule 17 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 2017 and Para 4.55 of the Foreign Trade Policy, 2015-20, respectively:

Table-VII

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Consignments exported by M/s. Kuber Enterprises					
Sr. No.	Shipping Bill No. and Date	Declared description of the goods	Actual Export Goods	Drawback claim amount (in Rs.)	RoDTEP export benefit claimed (in Rs.)
1.	8369756 dated 10.03.2023	Refractory Bed Material	Natural Garnet	93,146	51748
2.	8370580 dated 10.03.2023	Refractory Bed Material	Natural Garnet	93,146	51748
3.	8370574 dated 10.03.2023	Refractory Bed Material	Natural Garnet	93,146	51748
4.	8384227 dated 10.03.2023	Refractory Bed Material	Natural Garnet	70,720	39289
5.	8653029 dated 21.03.2023	Refractory Bed Material	Natural Garnet	93,507	51948
6.	8653066 dated 21.03.2023	Refractory Bed Material	Natural Garnet	56,024	31125
7.	8653053 dated 21.03.2023	Refractory Bed Material	Natural Garnet	93,507	51948
8.	8653145 dated 21.03.2023	Refractory Bed Material	Natural Garnet	37,350	20750
9.	9044571 dated 03.04.2023	Refractory Bed Material	Natural Garnet	46,687	25937
10.	9044575 dated 03.04.2023	Refractory Bed Material	Natural Garnet	93,374	51874
11.	9044573 dated 03.04.2023	Refractory Bed Material	Natural Garnet	93,374	51874
Total				8,63,981	4,99,989
Consignments exported by M/s. Arnav Trading Co.					
Sr. No.	Shipping Bill No. and Date	Declared description of the goods	Actual Export Goods	Drawback claim amount (in Rs.)	RoDTEP export benefit claimed (in Rs.)
	2201570	Refractory Bed	Natural		

1.	dated 17.06.2022	Material	Garnet	-	-
2.	2201829 dated 17.06.2022	Refractory Bed Material	Natural Garnet	-	-
Total				-	-
Consignments exported by M/s. Taima International					
Sr. No.	Shipping Bill No. and Date	Declared description of the goods	Actual Export Goods	Drawback claim amount (in Rs.)	RoDTEP export benefit claimed (in Rs.)
1.	7042351 dated 17.01.2023	Refractory Bed Material	Natural Garnet	19,029	10,572
2.	7042369 dated 17.01.2023	Refractory Bed Material	Natural Garnet	19,029	10,572
3.	7042354 dated 17.01.2023	Refractory Bed Material	Natural Garnet	19,029	10,572
4.	7042357 dated 17.01.2023	Refractory Bed Material	Natural Garnet	19,029	10,572
5.	7042367 dated 17.01.2023	Refractory Bed Material	Natural Garnet	19,029	10,572
Total				95,145	52,860

11. Penal Provisions:

11.1. Relevant portion of the Section 114 of the Customs Act, 1962, which provides for Penalty for attempt to export goods improperly, etc., is reproduced below:

114. Penalty for attempt to export goods improperly, etc.

-Any person who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 113, or abets the doing or omission of such an act, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty [not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act] whichever is the greater;

11.2. Section 114AA of the Customs Act, 1962, which provides for Penalty for use of false and incorrect material, is reproduced below:

114AA. Penalty for use of false and incorrect material.

-If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or

document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.]

...

11.3. The exporters M/s. Kuber Enterprises, M/s. Arnav Trading Co., and M/s. Taima International have exported prohibited goods i.e. Natural Garnet in violation of the provisions of the Notification No. 26/2015-20 dated 21.08.2018 issued by the DGFT, therefore they are liable for penalty under Section 114(i) of the Custom Act, 1962. Further, they have furnished false and incorrect material to clear the said export goods from Customs Authorities, therefore, they are also liable for penalty under Section 114AA of the Customs Act, 1962.

12. Role and culpability of various firms/person/s in the illegal export of Natural Garnet by way of mis-declaration at Mundra Port by M/s. Kuber Enterprises, M/s. Arnav Trading Co., and M/s. Taima International:

12.1. M/s. Kuber Enterprises, Exporter:

12.1.1. Shri Rajottam Ganguly is the Proprietor of M/s. Kuber Enterprises and was handling and monitoring all sale/purchase/export of the goods pertaining to M/s. Kuber Enterprises. Shri Rajottam Ganguly was not only related to M/s. Kuber Enterprises but also owners of M/s. Noya Infrastructure LLP, Noya General Trading LLC, Dubai and other firms. Shri Rajottam Ganguly also possessed office at Bhilwara, Rajasthan for facilitating his clients and employees.

12.1.2. Shri Rajottam Ganguly was very well aware of the facts that local suppliers of the goods called the subject goods as 'Natural Abrasive'. He was also very well aware with the provisions of DGFT Notification No. 26/2015-20 dated 21.08.2018. He was also well aware that export of Beach Sand Minerals was restricted and allowed for export only through Indian Rare Earths Limited (IREL). It is revealed that the supplier supplied the subject goods to M/s. Kuber Enterprises with description 'Abrasive and classified the same under CTH 2513 whereas, M/s. Kuber Enterprises used to declare the said goods as 'Refractory Bed Material' and mis-classified the same under CTH 69021090.

12.1.3. Shri Rajottam Ganguly had established firms in Dubai which were being used by him to deal in natural abrasive/Garnet, which was being supplied by his own firms from India. This indicates that he was intentionally and deliberately indulged in exporting Natural Garnet by way of mis-declaring same in the name of Refractory Bed Material through M/s. Kuber Enterprises, and also involved in export of natural Garnet through other firms, such as M/s. Arnav Trading Co. and M/s. Taima International. The documents recovered from the laptops resumed during the search at the premises of M/s. Kuber Enterprises during investigation clearly indicate that he was knowingly mis-declaring the description of the export goods as well as mis-classifying the said restricted goods. Further Shri Rajottam Ganguly also admitted during his statements recorded

before the DRI, that he had exported Natural Garnet in past, in 93 containers, by way of misdeclaration.

12.1.4 Operating under the pretense of exporting permissible goods, he used multiple front firms including M/s Kuber Enterprises, M/s Arnav Trading Co., M/s. Taima International etc. to execute the exports. He was actively involved in coordinating with various parties such as overseas buyers, shipping agents, and Customs Brokers, and ensured the creation and circulation of fabricated documents including invoices and packing lists that falsely described Garnet as Refractory Bed Material/ Processed Bentonite Powder. Shri Ganguly remained in control of the overall operation, from sourcing the restricted mineral to its misdeclaration and overseas shipment. His name also appeared in various internal communications, evidencing that he was instrumental in orchestrating the concealment and logistics necessary to carry out the fraudulent exports.

12.1.5. Therefore, from the facts discussed in foregoing paras, it is evident that Shri Rajottam Ganguly was indulged in exporting total **2634 MTs of Natural Garnet** having declared value of the goods as **Rs. 4,79,98,874/-** under 11 Shipping Bills mentioned in the above **Table-III** through M/s. Kuber Enterprises, by way of misdeclaration. M/s. Kuber Enterprises deliberately mis-declared the subject goods with respect to material particulars such as description and classification and attempted to illegally export the same even when they were not having the canalization certificate from M/s. Indian Rare Earth Limited (IREL) as required in terms of Notification No. 26/2015-20 dated 21.08.2020 issued by DFGT.

12.1.6. By the said act of commission and omission of mis-declaring the subject goods export of which was restricted and attempting to export illegally the same, M/s. Kuber Enterprises have rendered the subject goods covered under the 11 Shipping Bill mentioned in the above **Table-III** liable for confiscation under Section 113 (d), 113(i), 113 (ia) & 113 (ja) of the Customs Act, 1962. Therefore, M/s. Kuber Enterprises through its Proprietor Shri Rajottam Ganguly have rendered themselves liable for penalty under Section 114 (i) of the Customs Act, 1962.

12.1.7. Further, M/s. Kuber Enterprises through its proprietor Shri Rajottam Ganguly, knowingly and intentionally produced and submitted false & incorrect documents, and also made incorrect declaration before the Customs Authorities, and exported prohibited goods, therefore by the said acts of Shri Rajottam Ganguly, M/s. Kuber Enterprises are also liable for penalty under Section 114AA of the Customs Act, 1962.

12.2. M/s. Arnav Trading Co., Exporter:

12.2.1. M/s. Arnav Trading Co. was involved in the illegal export of Natural Garnet through misdeclaration and non-compliance with export regulations. The company falsely declared the exported goods as "Processed Bentonite Powder" instead of Natural Garnet in an attempt to circumvent the export restrictions imposed by DGFT Notification No. 26/2015-20 dated 21.08.2018, in the 02 export consignments as per

Table-IV above. This notification mandates that the export of Beach Sand Minerals, including Natural Garnet, must be routed exclusively through Indian Rare Earths Limited (IREL).

12.2.2. During the investigation, it was found that M/s. Arnav Trading Co. had misdeclared the export goods, which was actual **Natural Garnet**, as **Processed Bentonite Powder** and also undervalued the same. The declared FOB value was significantly lower than the re-determined value of ₹18,801 per MT. By mis declaring the goods and suppressing their true value, the company attempted to evade customs scrutiny and export restrictions. Although no duty drawback or RoDTEP benefits were claimed, the company's actions constituted a clear violation of customs laws. Therefore, the goods exported by M/s. Arnav Trading Co. under the said 02 Shipping Bills were liable for confiscation under Section 113 (d), 113(h), 113(i), 113 (ia) & 113 (ja) of the Customs Act, 1962.

12.2.3. Therefore, it is evident that M/s. Arnav Trading Co. engaged in fraudulent export practices by exporting prohibited goods i.e. Natural Garnet, undervaluing shipments, and violating export control regulations, therefore they were liable for penalty under Section 114 (i)of the Customs Act, 1962. Further, M/s. Arnav Trading Co. knowingly and intentionally produced and submitted false & incorrect documents, and also made incorrect declaration before the Customs Authorities, and exported prohibited goods, therefore they are also liable for penalty under Section 114AA of the Customs Act, 1962.

12.3. M/s. Taima International, Exporter:

12.3.1. M/s. Taima International, was involved in the illegal export of Natural Garnet through misdeclaration and non-compliance with export regulations. The company falsely declared the exported goods as " Refractory Bed Material " instead of Natural Garnet to circumvent the export restrictions imposed by DGFT Notification No. 26/2015-20 dated 21.08.2018, in the 05 export consignments as per **Table-V** above. This notification mandates that the export of Beach Sand Minerals, including Natural Garnet, must be routed exclusively through Indian Rare Earths Limited (IREL).

12.3.2. During the investigation, it was found that M/s. Taima International had misdeclared the export goods, which was actual **Natural Garnet**, as **Refractory Bed Material** and also undervalued the same. The declared FOB value was significantly lower than the re-determined value of ₹18,801 per MT. By mis declaring the goods and suppressing their true value, the company attempted to evade customs scrutiny and export restrictions. Therefore, the goods exported by M/s. Taima International under the said 05 Shipping Bills were liable for confiscation under Section 113 (d), 113(h), 113(i), 113 (ia) & 113 (ja) of the Customs Act, 1962.

12.3.3. Therefore, it is evident that M/s. Taima International engaged in fraudulent export practices by exporting prohibited goods i.e. Natural Garnet, undervaluing shipments, and violating export control regulations, therefore they were liable for penalty under Section 114 (i)of the Customs

Act, 1962. Further M/s. Taima International knowingly and intentionally produced and submitted false & incorrect documents, and also made incorrect declaration before the Customs Authorities, and exported prohibited goods, therefore they are also liable for penalty under Section 114AA of the Customs Act, 1962.

12.4. M/s. Bhanji Jevath Khona & Co., Customs Broker, represented by Shri Hardik Bhanushali, Proprietor, M/s. Shipjet Shipping Services:

12.4.1. Shri Hardik Bhanushali was handling the Customs clearing work on behalf of M/s Bhanji Jevath Khona & Co., using their Custom Broker License for filing documents and Custom clearance of Import/export consignments of clients of his firm M/s Shipjet Shipping and Services in lieu of handling Custom Clearance work for their clients. In his statements, recorded before the DRI, he stated that he had handled and arranged Custom clearance for 93 containers of export goods declared as Refractory bed Material in previous consignments for M/s. Kuber Enterprises. Further, during the investigation by the DRI, it was noticed that for the subject 05 Shipping Bills of M/s. Taima International, as per Table-V above, documentation and Customs Clearance was also done by M/s. Bhanji Jevath Khona & Co. Therefore, it was evident that Shri Hardik Bhanushali handled the clearance of the said 05 consignments of M/s. Taima International also.

12.4.2. During investigation, it was revealed that Shri Hardik Bhanushali was fully aware with the consignee at Dubai to which M/s. Kuber Enterprises used to supply their export goods. He was aware with the facts that the said consignee was also owned by Shri Rajottam Ganguly and were dealing in the business of Natural Garnet/abrasive at Dubai. Shri Hardik Bhanushali was also fully aware with the provisions of DGFT notification No.26/2015-20 dated 21.08.2018; that the export of rare earth compounds classified as Beach Sand Minerals (BSM) and items covered under CTH 25132030 is regulated by Indian Rare Earth Limited (IREL) and can only be exported under permission from IREL.

12.4.3. During investigation, it appeared that they never made effort to verify the business activities of M/s. Kuber Enterprises, and also related firm M/s. Taima International, and nature of goods being exported by them. They simply received the documents and they had filed the Shipping Bills as per the export documents. It is evident Hardik Bhanushali not even bothered to enquire about the exporter and casually filed the Shipping Bills using their Customs Broker License, which was desired of them, as per the provisions of Regulation 10 of the Customs Broker Licensing Regulations, 2018.

12.4.4. Therefore, it is evident that M/s. Bhanji Jevath Khona & Co., Customs Broker, through Shri Hardik Bhanushali, Proprietor, M/s. Shipjet Shipping Services engaged in clearance of fraudulent practices by exporting prohibited goods i.e. Natural Garnet, undervaluing shipments, and violating export control regulations, therefore they were liable for

penalty under Section 114 (i) of the Customs Act, 1962. Further they have knowingly and intentionally produced and submitted false & incorrect documents, and also made incorrect declaration before the Customs Authorities, and exported prohibited goods, therefore they are also liable for penalty under Section 114AA of the Customs Act, 1962.

12.5. M/s. Service Bureau Logistics LLP, Customs Broker

12.5.1. M/s. Service Bureau Logistics LLP, Customs Broker were handling the Customs clearing work of M/s. Arnav Trading Co., for filing documents and Custom clearance of export consignments. In the statements of the H Card holder of the said firm, recorded before the DRI, he stated that they had handled 14-15 export consignments for M/s. Arnav Trading Co., for which documents were received by them through Whatsapp from Shri Punit Joshi, employee of M/s. Arnav Trading Co. On being shown Invoice No. CI/NS/EXP/2022/1017 dated 17.10.2022, recovered from the laptop resumed from the premises of M/s Kuber Enterprises, which showed M/s Arnav Trading Co. as the shipper of 280 MT of Garnet Abrasive to M/s Noya General Trading LLC (who then supplied it to M/s GMA Garnet, UAE), he confirmed that it contradicted the earlier declarations made by M/s Arnav Trading Co. regarding the nature of the exported goods. He stated that he was unaware of the true nature of the cargo as his firm was only involved in documentation based on what was provided by the exporter.

12.5.2 He acknowledged that M/s Arnav Trading Co. had misdeclared Garnet as Processed Bentonite Powder to bypass export restrictions, of DGFT Notification No. 26/2015-20 dated 21.08.2018, which mandates that the export of Beach Sand Minerals, including Garnet, can only be done through Indian Rare Earths Limited (IREL), thus indicating that such exports through private channels are prohibited. However, from the said statement, it was evident that the Customs Broker failed to verify the nature of goods, as they never asked for test reports/composition of the export goods from the exporter, and only relied on the documentation provided by the exporter, due to the exports being on self-sealing basis. Thus involving themselves into clearance of prohibited goods, which were misdeclared to circumvent prohibition for export, they have made themselves liable for penal action under the provisions of the Customs Act, 1962.

12.5.3 Therefore, it is evident that Service Bureau Logistics LLP Customs Broker, engaged in clearance of fraudulent practices by exporting prohibited goods i.e. Natural Garnet, undervaluing shipments, and violating export control regulations, therefore they were liable for penalty under Section 114 (i) of the Customs Act, 1962. Further they have knowingly and intentionally produced and submitted false & incorrect documents, and also made incorrect declaration before the Customs Authorities, and exported prohibited goods, therefore they are also liable for penalty under Section 114AA of the Customs Act, 1962.

13. Now therefore, M/s. Kuber Enterprises, A-811, Shelton Sapphire Building, Plot No.18/19, Sector-15, CBD Belapur, Navi Mumbai-400604,

through their proprietor Shri Rajottam Ganguly, may be called upon to Show Cause to the Additional Commissioner of Customs, Customs House, Mundra having his office at O/o the Pr. Commissioner of Customs, Port User Building, Adani Port and SEZ, Mundra, as to why:

- i. The classification of 2634 MTs of goods declared as “Refractory Bed Material” under CTH 69021090, exported under 11 Shipping Bills as per **Table-III** above, should not be rejected and the same should not be re-classified as Natural Garnet under CTH 25132030.
- ii. The total declared value of the export goods covered under the subject 11 shipping bills, as Rs. 4,79,98,874/- should not be rejected as per the provisions of Rule 8 of the Customs Valuation (Determination of value of exported goods) Rules, 2007 and the same should not be redetermined as Rs. 4,95,21,834/-, as per the provisions of the Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- iii. The export goods having total quantity 2634 MTs, declared as “Refractory Bed Material” and found to be Natural Garnet, exported under the subject 11 Shipping Bills, should not be held liable for confiscation under Section 113 (d), 113(i), 113(ia), and 113(ja), of the Customs Act, 1962.
- iv. Total Drawback amounting to Rs. 8,63,981/- claimed by them, in respect of the subject 11 Shipping Bills, as per table-VII, above, should not be disallowed and recovered from them under Section 28 (4) of the Customs Act, 1962 along-with interest under Section 28AA of the Customs Act, 1962.
- v. Total RoDTEP export benefit amounting to Rs. 4,99,989/- claimed by them, in respect of the subject 11 Shipping Bills, as per **table-VII** above, should not be disallowed and recovered from them under Section 28 (4) of the Customs Act, 1962 alongwith interest under Section 28AA of the Customs Act, 1962.
- vi. Penalty should not be imposed upon them under Section 114(i) and Section 114AA of the Customs Act, 1962.

14. Now therefore, M/s. Taima International, Branch Code -1, B-25, 1st Floor Dayanand Colony, Lajpat Nagar - IV, New Delhi - India - 11002, may be called upon to Show Cause to the Additional Commissioner of Customs, Customs House, Mundra having his office at O/o the Pr. Commissioner of Customs, Port User Building, Adani Port and SEZ, Mundra, as to why:

- i. The classification of 700 MTs of goods declared as “Refractory Bed Material” under CTH 69021090, exported under 05 Shipping Bills as per Table-V above, should not be rejected and the same should not be re-classified as Natural Garnet under CTH 25132030.
- ii. The total declared value of the export goods covered under the subject 11 shipping bills, as Rs. 52,85,775/- should not be rejected as per the provisions of Rule 8 of the Customs Valuation (Determination of value of exported goods) Rules, 2007 and the same should not be redetermined as Rs. 1,31,60,700/-, as per the provisions of the Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- iii. The export goods having total quantity 700 MTs, declared as “Refractory Bed Material” and found to be Natural Garnet, exported under the subject 05

Shipping Bills, should not be held liable for confiscation under Section 113 (d), 113(i), 113(ia), and 113(ja), of the Customs Act, 1962.

- iv. Total Drawback amounting to Rs. 95,145/- claimed by them, in respect of the subject 05 Shipping Bills, as per **table-VII** above, should not be disallowed and recovered from them under Section 28 (4) of the Customs Act, 1962 alongwith interest under Section 28AA of the Customs Act, 1962.
- v. Total RoDTEP export benefit amounting to Rs. 52,860/- claimed by them, in respect of the subject 05 Shipping Bills, as per table-VII, above, should not be disallowed and recovered from them under Section 28 (4) of the Customs Act, 1962 alongwith interest under Section 28AA of the Customs Act, 1962.
- vi. Penalty should not be imposed upon them under Section 114(i) and Section 114AA of the Customs Act, 1962.

15. Now therefore, M/s. Arnav Trading Co., Office No. 502/503, Fortune Plaza, Sector 19, Vashi – Navi Mumbai – 400705, may be called upon to Show Cause to the Additional Commissioner of Customs, Customs House, Mundra having his office at O/o the Pr. Commissioner of Customs, Port User Building, Adani Port and SEZ, Mundra, as to why:

- i. The classification of 280 MTs of goods declared as “Processed Bentonite Powder” under CTH 25081090, exported under 02 Shipping Bills as per Table-IV above, should not be rejected and the same should not be re-classified as Natural Garnet under CTH 25132030.
- ii. The total declared value of the export goods covered under the subject 02 shipping bills, as Rs. 10,70,392.50/- should not be rejected as per the provisions of Rule 8 of the Customs Valuation (Determination of value of exported goods) Rules, 2007 and the same should not be re-determined as Rs. 52,34,280/-, as per the provisions of the Rule 4 of the Customs Valuation (Determination of Value of Export Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.
- iii. The export goods having total quantity 280 MTs, declared as “Processed Bentonite Powder” and found to be Natural Garnet, exported under the subject 02 Shipping Bills, should not be held liable for confiscation under Section 113 (d), 113(i), 113(ia), and 113(ja), of the Customs Act, 1962.
- iv. Penalty should not be imposed upon them under Section 114(i) and Section 114AA of the Customs Act, 1962.

16. Now therefore, M/s Bhanji Jevath Khona & Co., Customs Broker, through its representative Shri Hardik Bhanushali, Proprietor of M/s. Shipjet Shipping Services, Mundra, may be called upon to Show Cause to the Additional Commissioner of Customs, Customs House, Mundra having his office at O/o the Pr. Commissioner of Customs, Port User Building, Adani Port and SEZ, Mundra, as to why:

- i. Penalty should not be imposed upon them under Section 114(i) and Section 114AA of the Customs Act, 1962.

17. Now therefore, M/s. Service Bureau Logistics LLP, duplex-1, Plot No. 366, Ward-6/A, Adipur, Gandhidham, Kachchh, Gujarat-370205, Customs Broker, may be called upon to Show Cause to the Additional Commissioner of Customs, Customs House, Mundra having his office at O/o the Pr. Commissioner of Customs, Port User Building, Adani Port and SEZ, Mundra, as to why:

- i. Penalty should not be imposed upon them under Section 114(i) and Section 114AA of the Customs Act, 1962.

18. Noticees are required to submit a written reply to the Adjudicating Authority within 30 days from the date of receipt of this notice. In their written reply, the noticees may also indicate as to whether they would like to be heard in person. In case, no reply is received within the time limit stipulated above or any further time which may be granted and/or if nobody appears for personal hearing when the case is posted for the same, the case will be decided ex-parte on the basis of evidence on record and without any further reference to the noticee.

19. All the relied upon documents as enlisted in '**Annexure-A**' to this notice are enclosed.

21. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. The department reserves its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to this notice, if any, at a later stage. The department also reserves its right to issue separate Notice/s for other Noticees, offences etc. related to the above case, if warranted.

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

To,

1. M/s. Kuber Enterprises, A-811,
Shelton Sapphire Building, Plot No.18/19,
Sector15, CBD Belapur, Navi Mumbai-400604.
2. M/s. Taima International, Branch Code -1,

B-25, 1st Floor Dayanand Colony, Lajpat Nagar - IV,
New Delhi - India – 110024.

3. M/s. Arnav Trading Co., Office No. 502/503,
Fortune Plaza, Sector 19, Vashi – Navi Mumbai – 400705.
4. Shri Hardik L. Bhanushali, Proprietor of
M/s Shipjet Shipping and Services,
Sadguru Smart City, Room No.81, Nana Kapaya, Mundra-370421.
5. M/s. Service Bureau Logistics LLP,
duplex-1, Plot No. 366, Ward-6/A, Adipur,
Gandhidham, Kachchh, Gujarat-370205

Copy to:

1. The Joint Director, Directorate of Revenue Intelligence, Gandhidham
Regional Unit.
2. The DC/AC, EDI, Mundra.

Annexure-A
Relied Upon Documents:

Sr no.	Document
RUD- 1	Copy of Test Reports
RUD- 2	Show Cause Notice dated 15.02.2024
RUD- 3	Panchnama dated 24.05.2023
RUD- 4	Statement of Shri Rajottam Ganguly, Proprietor of M/s. Kuber Entprises dated 07.07.2023
RUD- 5	Statement of Shri Rajottam Ganguly, Proprietor of M/s. Kuber Entprises dated 08.08.2023

RUD-6	Statement of Shri Rajottam Ganguly, Proprietor of M/s. Kuber Entprises dated 05.09.2023
RUD-7	Statement of Shri Hardik Bhanushali, Proprietor of M/s Shipjet Shipping Services, dated on 17.07.2023
RUD-8	Statement of Shri Mahato Anshu Krishna Prasad, H Card Holder of M/s. Service Bureau Logistics LLP, Customs Broker on 24.03.2025
RUD-9	INVOICE NO: CI/NS/EXP/2022/1017 dated 17.10.2022 issued by M/s. Noya General Trading LLC, Dubai
RUD-10	INVOICE NO # CI/NOYA/EXP/2023/0120 dated 20.01.2023
RUD-11	INVOICE NO # CI/NOYA/EXP/2023/0121 dated 21.01.2023
RUD-12	Packing lists