



कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,  
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,  
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421  
PHONE:02838-271426/271423 FAX:02838-271425 Email: adj-mundra@gov.in



DIN-20241271MO000000A97C

Date: 17.12.2024

**SHOW CAUSE NOTICE**

M/s. Valuce Glaze, Plot no. 4 & 5, opposite coral vitrified, Old Rafaleswarroad, at Lalpar, Morbi- 363641(IEC No. 2416905333) (hereinafter referred to as 'the importer') were engaged in import of 'Raw Magnesium carbonate lumps', 'Natural Magnesium Carbonate (Magnesite) lumps', 'Magnesium Carbonate lumps', 'Natural Magnesium Carbonate (Magnesite)', 'Raw Magnesite powder', etc. (hereinafter referred to as 'the subject goods') under declared CTH 25191000, 25199090 of the Customs Tariff Act, 1975. Intelligence gathered by the officers of Directorate of Revenue Intelligence (DRI) indicated that the importer was importing the subject goods originated from Pakistan, which were falling under CTH 98060000 of the Customs Tariff Act, 1975, but the same were mis-declared in the Bills of Entry by way of showing the same as originated from Oman/Malaysia/Turkey/Turkmenistan with intent to evade differential Customs Duty payable thereon. Intelligence further indicated that the goods when exported from or originated in Islamic Republic of Pakistan attract Basic Customs Duty @ 200% Adv under CTH 98060000 w.e.f. 16.02.2019 in terms of Notification No. 05/2019-Customs dated 16.02.2019 as briefed hereunder: -

"In the First Schedule to the Customs Tariff Act, in Section XXI, in Chapter 98, after tariff item 9805 90 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

1	2	3	4	5
"9806 00 00	All goods originating in or exported from the Islamic Republic of Pakistan	-	200 %	-

while the subject goods imported from countries other than Islamic Republic of Pakistan attract BCD at much lower rate i.e. @ 5%.

2. Acting upon the intelligence, the import consignment covered under Bill of Entry No. 9210017 dated 13.12.2023 was put on hold by the DRI for further examination. Further, on the basis of lead obtained during investigation, searches were conducted at the recent office premises of the importer situated at Plot No. 4 & 5, Survey No. 85 A2, Old Rafaleshwar Road, At Lalapar, Morbi, Gujarat-363642 under Panchnama dated 21.12.2023 (**RUD No.1**), and at the premises of CHA M/s Tulsidas Khimji Pvt. Ltd., 313/314, DevNandan Mega mall, Opp. Sanyas Ashram, Nr. M J Library, Ashram Road, Ahmedabad under Panchnama dated 21.12.2023 (**RUD No. -2**). During the Panchnama proceedings carried out at the said addresses, some files/ documents/records relating to sale/purchase/import of the importer and some printouts of email conversations held between the importer and the suppliers of subject goods were resumed by the visiting officers on a reasonable belief that the same were required for DRI investigation.

3. During the Panchnama proceedings dated 21.12.2023 carried out at the office premises of the importer, Shri Nishank C. Bhorania and Shri Sandeep Manhar Lal, Partners of the importer firm M/s. Valuce Glaze were present. On being asked by visiting

officers of DRI, Shri Nishank C. Bhorania informed during Panchnama that all the work relating to importer firm was looked after by him. The officers found that mobile phone belonging to Shri Nishank C. Bhorania, Model No. Samsung Galaxy S23 Ultra (IMEI 1 No. 353835882575790 and IMEI 2 No. 353901652575798) (**RUA No.1**) contains relevant data which might be useful in the on-going investigation. Therefore, on being asked by the officers, Shri Nishank C. Bhorania voluntarily submitted his mobile phone after removing SIM card himself for investigation purpose. The same was sent for data retrieval at Cyber Forensic Laboratory, DRI Zonal Unit, Mumbai where it was unsealed under Panchnama dated 04.01.2024. During the Panchnama, part of the data contained in the mobile phone of Shri Nishank C Bhorania was extracted and retrieved /stored in a Hard Disc Drive of Toshiba Model DTP310 (**RUA No. 2**).

4. Further, acting upon the information gathered during preliminary investigation, search was conducted at the premises of the Container Line Agent namely M/s Livro Shipping Pvt. Ltd. situated at DBZ South 137-A, First Floor, AU Small Finance building, Opp. Punjab Radiators, Gandhidham-Kutch under Panchnama dated 23.12.2023 (**RUD-No.-3**). During search, some copies of relevant documents were resumed for investigation purpose.

5. Statement of Shri Praveen Kumar, Senior Import Executive Documentation and operation, M/s Livro Shipping Pvt. Ltd., was recorded under Section 108 of the Custom Act, 1962, at Gandhidham, DRI office on 23.12.2023 (**RUD No.-4**) as detailed hereunder -

On being asked to provide the details of the work related to import of commodity "Natural magnesium Carbonate" or "Magnesite Lumps" handled by his firm M/s Livro Shipping Pvt. Ltd., he stated that he only handled one cargo for the commodity namely "Natural Magnesium Carbonate or Magnesite Lumps" imported vide Bill of Lading ASLJEAMUN109523 imported by the firms - M/s Arcus Overseas and M/s Valuce Glaze, both from Morbi.

On being asked if anyone contacted him or his firm regarding the clearance of subject cargo imported by M/s Arcus Overseas and M/s Valuce Glaze, he stated that M/s Tulsidas Khimji Pvt. Ltd., Customs Broker, approached him for the clearance of subject cargo.

On being asked to provide country of origin of subject cargo imported by M/s Arcus Overseas and M/s Valuce Glaze, he stated that as per the documents received from principal container line M/s Anchorage shipping line, the cargo was loaded from Jebel Ali, Dubai, UAE. However, the country of origin of the said cargo was not mentioned in the documents, only port of loading mentioned in the documents.

On being asked to provide the details of the person or firm who booked the container for the imports made in 10 containers vide Bill of Lading ASLJEAMUN109523, he stated that as per his knowledge the containers were booked by shipper from his principal container line, M/s Anchorage Shipping Line. All the correspondences on behalf of his principal container line M/s Anchorage Shipping Line regarding the arrival of the containers in India was made by Shri Syed Sohaib Ali who was the citizen of Pakistan.

**6. Statement of Shri Bhorania Nishank Chandulal, son of Shri Chandulal Amarsi Bhorania, Partner of M/s. Valuce Glaze, Plot no. 4 & 5, opposite coral vitrified, Old Rafaleswar road, at Lalpar, Morbi- 363641 recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, Regional Unit, Gandhidham on 06.02.2024 & 07.02.2024 (RUD No. 5).**

On being asked, Shri Nishank C Bhorania stated that only he was handling the work related to import, accounting, bargaining to the supplier, etc. He himself used to discuss the rates of the goods with the overseas suppliers i.e. Shri Maulik Atulbhai Shah for UAE and Shri Fayaz for Malaysia & Oman. Shri Maulik Atulbhai Shah resides in Ahmedabad and Shri Fayaz resides in Chennai. However, Shri Maulik Atulbhai Shah presently resides in Dubai and Shri Fayaz resides in Malaysia. He used to discuss the import related requirement with Shri Maulik Atulbhai Shah and Shri Fayaz who used to contact the Pakistani suppliers and convey him all the rates and charges for import from Pakistan via UAE.

On being asked about how many firms and companies were owned by him as a partner, proprietor/Director other than M/s. Valuce Glaze, he stated that he was not related to any firm other than M/s. Valuce Glaze.

On being asked he stated that M/s. Valuce Glaze is presently running business from the premises at Plot no. 4&5, opposite coral vitrified, Old Rafaleswar road, at Lalpar, Morbi- 363641. Their GST Registration No. is 24AANFB1092Q2ZG. His company M/s. Valuce Glaze mainly did the trading business as well as manufacturing activity in the firm. They do the work of import of Natural Magnesium Carbonate/Magnesite lumps.

On being asked he stated that they had started import in the year 2016. They had imported from 2016 to 2019 total 3-5 consignment from Pakistan directly. Further, they had imported total 18 consignments of 'Natural Magnesite Carbonate/Raw Magnesite/ Natural Magnesite Carbonates from 2020 till date.

On being asked he stated that all the 18 import consignments of 'Natural Magnesite Carbonate/Raw Magnesite/ Natural Magnesite Carbonates were imported by him from Pakistan. However, they were mis-declared in Customs as originating from Turkmenistan, Oman and Malaysia. He used to tell overseas suppliers Shri Fayaz and Shri Maulik that he wanted Pakistan origin 'Natural Magnesite Carbonate/Raw Magnesite/Natural Magnesite Carbonates. However, Shri Maulik and Shri Fayaz had taken money from him at the rate of only for Pakistan origin 'Natural Magnesite Carbonate/Raw Magnesite/ Natural Magnesite Carbonates and they had always said that the goods i.e 'Natural Magnesite Carbonate/Raw Magnesite/ Natural Magnesite Carbonates are of Pakistan origin only. One import consignment imported by him in the month of December 2023 covered under Bill of Entry No. 9210017 dated 13.12.2023 is presently lying at Mundra Port. The same has also been actually imported from Pakistan although in the Bill of Entry the country of origin has been mentioned as Turkmenistan.

On being asked about why had he mis-declared the country of origin of import goods as Turkmenistan and Turkey instead of actual Country of Origin, he stated that the applicable Basic Customs duty on the import consignments, if Country of origin is declared as Pakistan, is 200%; and to evade this duty, they have mis-declared the COO as Turkmenistan, Oman and Malaysia and paid the Customs duty at the rate of 5%.

On being asked about who used to arrange the supply from Pakistan of the subject goods for his firm and to whom he used to contact in Pakistan for supply of the subject goods 'Natural Magnesite Carbonate/Natural Magnesium Carbonate, he stated that most of the import consignments were supplied by Shri Maulik Atulbhai Shah and Shri Fayaz. He does not have much idea as to how and to whom these two contacted in Pakistan for

procuring the goods. On few occasions only, he has directly interacted with one Shri Amir Menon (Contact No. +923222047593), a supplier from Pakistan. He used to contact him through email and messages only. However, he had made very few conversations with him. He last contacted him in the year 2023 only, in relation with the supply "Natural Magnesite Carbonate/Raw Magnesite/ Natural Magnesite Carbonates. He had also contacted Shri Waheedbhai of K B I RAW MATERIALS TRADING L.L.C. (+971564506218), Dubai for importing goods from Pakistan in their firm.

On being asked he stated that following were the declared suppliers of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate' imported by his firm M/s. Valuce Glaze-

- i. Alkanz, Oman.
- ii. Alburamani, Oman
- iii. Gem Resources, Malaysia
- iv. Crescograph Solution, Malaysia
- v. Reliance Impex General Trading Llc, UAE
- vi. Oseveh Tradelink Fz-Llc, UAE

On being asked about the consignments which have been imported by his firm M/s. Valuce Glaze of declared goods - Natural Magnesium Carbonate/Magnesium Lumps/Raw Magnesite etc. after February, 2019 to till date, he stated that he had imported following import consignments of the declared goods - Natural Magnesium Carbonate/Magnesium Lumps/ Raw Magnesite etc.

Sr. No.	Bill of Entry No.	Date	Declared description of goods	Declared country of Origin
1	4032427	04-01-2023	RAW MAGANISITE	OM
2	4310697	23-01-2023	RAW MAGANISITE	MY
3	4630067	13-02-2023	RAW MAGNESITE	OM
4	4630068	13-02-2023	RAW MAGNESITE	OM
5	4944035	07-03-2023	RAW MAGNESITE	MY
6	6726406	05-07-2023	RAW MAGENSITE LUMPS	OM
7	7386749	17-08-2023	RAW MAGENSITE	OM
8	7997859	25-09-2023	RAW MAGNESITE	MY
9	8256233	12-10-2023	NATURAL MAGNESIUM CARBONATE	TM
10	8991262	29-11-2023	RAW MAGENSITE LUMPS	OM
11	9210017	13/12/2023	NATURAL MAGNESIUM CARBONATE	TM
12	3557784	01-12-2022	RAW MAGNESITE	MY
13	3703429	12-12-2022	RAW MAGANISITE	OM
14	7623392	24-02-2022	RAW MAGNESITE (NATURAL MAGNESIUM CARBONATE)	OM
15	4339173	16-06-2021	RAW MAGNESITE	MY
16	4700178	16-07-2021	RAW MAGNESITE	TR
17	6731452	18-12-2021	RAW MAGNESITE	OM

On being asked that how he used to talk to Shri Maulik Atulbhai Shah and Shri Fayaz, he stated that he used to talk with Shri Maulik Atulbhai Shah and Shri Fayaz through 'Botim' application and WhatsApp. Shri Maulik Atulbhai Shah and Shri Fayaz had conveyed him to talk through Botim app and WhatsApp only. However, he mostly used to talk with him through WhatsApp calling and chat.

On being asked that whether Shri Maulik Atulbhai Shah and Shri Fayaz had discussed with him about actual Country of Origin of import goods of 18 Consignments, he stated that Shri Maulik Atulbhai Shah and Shri Faiyaz used to arrange the import of goods i.e. 'Natural Magnesite Carbonate/Natural Magnesium Carbonate' from Pakistan via UAE, Oman and Malaysia and manage to arrange documents of Oman, Malaysia, Turkmenistan etc. Shri Maulik Atulbhai Shah managed the shipments from Pakistan to

UAE and from UAE to Mundra Port. Shri Faiyaz managed the Shipments from Pakistan to Oman, Malaysia and thereafter from Oman, Malaysia to Mundra Port. Shri Maulik Atulbhai Shah and Shri Faiyaz are known to each other and both persons used to manage all the consignments together, of Pakistan Origin Cargo i.e. 'Natural Magnesite Carbonate/ Natural Magnesium Carbonate'. Shri Maulik Atulbhai Shah and Shri Faiyaz have send the goods i.e. 'Natural Magnesite Carbonate/ Natural Magnesium Carbonate' from Pakistan via UAE, Oman, and Malaysia. He didn't know how they managed the consignments, but both of them used to tell him about it and send him Pakistani invoices, B/Ls etc. of some consignments through email to make him believe that the goods were of Pakistan origin. He stated that although all his 18 consignments may have come from UAE, Oman and Malaysia but the actual country of origin was Pakistan. Shri Maulik and Shri Faiyaz used to take money from him at the same rate as Pakistan Origin Cargo i.e. Natural Magnesite Carbonate/ Natural Magnesium Carbonate.'

On being asked that how he made payments to the suppliers for his import consignments, he stated that on the directions of Shri Maulik Atulbhai Shah and Shri Fayaz, 7-8 months ago, he made all the payments through his firm's account No. 50200080451850 (HDFC Bank) to the suppliers' accounts as mentioned on the Invoices received by them against the import consignments. However, his old Account no. was with Indian Bank and he made all the payments 7-8 months ago through Indian Bank to Shri Fayaz. Now his Indian Bank account has already been closed since 7-8 months. He had made payments to Shri Fayaz from his Indian Bank account and HDFC Bank account also, however payments to Shri Maulik Atulbhai Shah were made from HDFC Bank account only.

On being asked to provide the copy of Bank Statements (Both Banks i.e. Indian Bank and HDFC Bank) of his firm since its incorporation, he stated that he had taken out the printouts of Bank Statement for the said period from HDFC Bank Account only. As on today, Indian Bank Account has already been closed and he cannot assess the closed Indian Bank Account. He had taken out the printouts of Bank Statement for the period from 01.05.2023 to 06.02.2024 of his firm and produced the same under his dated signature.

On being asked why did he closed his account in the Indian Bank, he stated that he had closed his account in Indian Bank to increase cash credit and he had opened an account in HDFC.

On being asked that who was handling the Customs clearing work for import consignments of his firm, he stated that at present Customs broker firm M/s. Tulsidas Khimji Pvt. Ltd. is handling his import consignments, however earlier Shri Miteshbhai (Mob. No. 8799226224) of Blackfin Shipping & Logistics was handling the Customs Clearance work of import consignments. However, initially his work was fine but later on due to lack of understanding between Shri Miteshbhai and himself, he stopped giving work to Shri Miteshbhai. Thereafter, he decided to get clearance of his import consignments from some other Customs Broker and thus he contacted M/s. Tulsidas Khimji Pvt. Ltd. after hearing their name from market. Thereafter, he contacted Shri Gopika Patel (Mob. No. 9638237477) of M/s. Tulsidas Khimji Pvt. Ltd. and he requested them to handle all the customs clearing work of his firm.

On being asked whether he had discussed the actual origin of the import goods with the Customs Broker M/s Blackfin Shipping & Logistics and M/s. Tulsidas Khimji Pvt.Ltd., he stated that he had not discussed this matter with M/s Blackfin Shipping & Logistics and M/s. Tulsidas Khimji Pvt. Ltd. They were not aware with the actual COO of the goods.

On being asked about the amount charged by Shri Miteshbhai of Blackfin Shipping & Logistics and M/s Tulsidas Khimji Pvt. Ltd. for clearance of the goods, he stated that

Shri Miteshbhai used to charge Rs. 5000/- per Container which includes Agency Charges, CFS charges, Container insurance etc. however his work was not good. Smt. Gopika Patel used to charge Rs. 9000/ per container which includes Agency Charges, CFS Charges, Container insurance etc. however work of Tulsidas Khimji was better than M/s Blackfin Shipping & logistics.

On being asked to state the names of other Customs Brokers who handled his import consignments, he stated that apart from the above-mentioned Custom Brokers no other Custom Broker has handled his import consignments directly. However, some consignments have been handled by some other Customs Broker - M/s. Eiffel Logistics through M/s Blackfin Shipping and logistics.

On being asked if he knew the applicable customs duty leviable on the import of goods, if imported from Pakistan, he stated that he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan is @200% from February, 2019 on all goods as per notification No. 05/2019-Customs dated 16th Feb, 2019. To avoid 200% Customs duty, he had imported the subject import consignments through UAE, Oman and Malaysia and mis-declared the same as originated from the said countries instead of the actual country of origin.

On being asked whether he was aware about the evasion of total Customs duty leviable on the imported goods imported by his firm which originated from Pakistan, he admitted that he was fully aware that he had imported total 17-18 import consignments of 'Natural Magnesium Carbonate/Magnesite' from Pakistan during February, 2019 till date. Total declared value of the goods was more than Rs. 3.5 Crores. As per the notification No. 05/2019 dated 16.02.2019, the applicable customs duty and other duties on the said goods comes to more than Rs. 10 Crores.

On being asked to explain, how his imported goods reach from Pakistan to Dubai, Oman and Malaysia and then into India, he stated that Shri Maulik Atulbhai Shah informed him that the goods will be imported from Pakistan to UAE. In UAE, the goods will be de-stuffed from these containers and again stuffed in new containers. Then the goods will be transported through other vessels with new documents showing their origin from Turkmenistan and supplier from UAE. And Shri Fayaz informed him that the goods will be imported from Pakistan to Oman and Malaysia and after conducting cross stuffing there the subject goods were then stuffed into different containers and transported through different Vessels into India. The said goods under different documents from Oman and Malaysia showing origin from Oman and Malaysia and supplier of these Countries.

He further stated that he had imported 275 MT of Raw Magnesium Carbonate under Bill of Entry No. 4700178 Dt 16.07.2021 from declared supplier M/s Reliance Impex General Trading with country of origin declared as "Turkey". He further stated that he used to talk to Mr. Mohsen for import of consignment supplied by M/s. Reliance Impex General Trading. He stated that he was aware that the goods supplied by M/s. Reliance Impex General Trading were originated from Pakistan, but mis-declared by him as originated from Turkey.

On being asked that who used to arrange the documents with declared supplier and COO of Turkmenistan, Oman, Malaysia, and Turkey for consignments imported by his firm, he stated that Shri Maulik Atulbhai Shah, Shri Fayaz and Shri Mohsen used to arrange all the documents on behalf of his suppliers.

On being shown some of the documents resumed during search at his firm's premises on 21.12.2023, and asked to offer his comment, he stated that he had perused all the documents placed in the made-up file resumed during search on 21.12.2023 from his premises. He further stated that these documents were resumed after printouts were

taken, by the officers of DRI from his email id - nishankbhorania@gmail.com and official email id - info.valuceglaze@gmail.com, and he had also put his dated signatures on every page of the made-up file.

On being asked that, had he ever placed order for import of goods from UAE, Oman and Malaysia as he had declared the COO for the said import consignments, he stated that he had never placed any Order to suppliers mentioned in the Bills of Entry. He does not know about any supplier and never talked with any person related to these companies. He placed order for import consignments to Shri Maulik Atulbhai Shah, Shri Fayaz, and Shri Mohsen and they used to manage all the related documents i.e. invoice, packing list, B/L etc. However, they informed him that goods were of Pakistan Origin and everything was managed by them.

On being asked that, when he had not placed any purchase order to any Malaysia, Turkmenistan, Turkey origin-based supplier then on what basis he had declared the goods originated from that country, he stated that he had not placed any purchase order to the suppliers of these countries. Further, he stated that he only used to talk to Shri Maulik Atulbhai Shah, Shri Fayaz and Shri Mohsen on behalf of these suppliers. They promised him to supply the goods from Pakistan and they would arrange all related documents in the name of these suppliers only. However, he was fully aware of the facts that the goods are being imported from Pakistan.

On being shown the tracking of the following import containers covered under BE No. 9210017 dated 13.12.2023, and was asked to offer his comments : -

Sr. No.	Container No.	Bill of Entry No. and date
1	CINU3040120	9210017 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923B dated 12.12.2023)
2	CINU3648743	
3	MCCU9133587	
4	WEDU1666458	
5	WSCU6694266	

he stated that he had seen the printouts of Container tracking Bill of Entry No. 9210017 dated 13.12.2023 and in token of having seen the same he put his dated signature on the printouts of the tracking of said containers. He further stated that the tracking of these containers is showing that these containers have originated from Pakistan and transshipped thereafter to Jebel Ali Port, UAE and then transshipped from Jebel Ali, UAE to Mundra port through different vessels. He agreed that the said goods have originated from Pakistan, however he had declared the same as originated from Turkmenistan. He further stated that these containers have been sent from Pakistan without cross-stuffing of the containers.

On being asked that, had he paid any extra charge for cross stuffing of the containers at Jebel Ali Port, he agreed that he used to pay an amount of USD 45 per MT for cross-stuffing of the goods to Shri Maulik Atulbhai Shah. Shri Maulik Atulbhai Shah had told him that cross-stuffing of imported goods at UAE was necessary to avoid interception by Customs authorities in India. However, from the above tracking, it appears that the cross-stuffing of the said containers have not been done and the said containers were directly re-loaded at Jebel Ali Port to Mundra on a different vessel. However, he used to pay an amount of USD 100 per MT for cross-stuffing and container freight charges of the goods to Shri Fayaz for importing goods from Pakistan to Mundra via Oman and Malaysia.

On being asked to state the names of the overseas suppliers of 'Natural Magnesite Carbonate/Raw Magnesite/Natural Magnesite Carbonates to his firm M/s. Valuce Glaze, he stated that the followings are the suppliers of 'Natural Magnesite Carbonate/Raw Magnesite/ Natural Magnesite Carbonates imported by his firm M/s. Valuce Glaze-



- i. AL KANZ MAWARID LLC,
- ii. AL BURAIMI MINERALS
- iii. CRESCOGRAPH SOLUTIONS SDN BHD
- iv. KENOZ AL MADINA INTERNATIONAL LLC
- v. K WIN RESOURCES
- vi. GEM MINERALS SDN BHD
- vii. Oseveh Tradelink Fz-Llc, UAE
- viii. M/S. RELIANCE IMPEX GENERAL TRADING

On being asked whether all the above suppliers used to arrange the goods 'Natural Magnesite Carbonate/Natural Magnesium Carbonate' from Pakistan or otherwise, he stated that the import consignments supplied by M/s Sohail Minerals, Karachi Suppliers have originated from Pakistan. M/s. Sohail Minerals supplied to M/s Oseveh Trade link FZ LLC, UAE. Further M/s Oseveh Trade link FZ LLC supplied to M/s Al Kanz Mawarid LLC, Oman, M/s GEM Minerals SDN BHD, Malaysia etc. Further, M/s Al Kanz Mawarid LLC, Oman, M/s GEM Minerals SDN BHD, Malaysia supplied to his firm i.e. M/s Valuce Glaze. However, he had mis-declared the same as originated from Oman, Malaysia, and Turkmenistan. He further stated that he had imported total 18 consignments of Natural Magnesite Carbonate/Natural Magnesium Carbonate from these suppliers. All these import consignments have originated from Pakistan. And these supply chains were managed by Shri Maulik Atulbhai Shah and Shri Faiyaz.

On being shown printouts of following email conversations, which have been resumed during investigation, and asked to offer his comments, he commented as under -

Sr. No.	Email dated	Name/email id of sender	Email/sent to/copy to	Comments offered by him
1	13.07.2023 (01:40 pm to 08.08.2023 (11:24 am))	<a href="mailto:info@oseveh.com">info@oseveh.com</a> (Maulikkumar Shah)	<a href="mailto:alkanzmawarid@gmail.com">alkanzmawarid@gmail.com</a> , <a href="mailto:nishankbhorania@gmail.com">nishankbhorania@gmail.com</a> , <a href="mailto:export@jktadelink.in">export@jktadelink.in</a> and others	He put his dated signature on every page of the said documents in token of having seen the same. He stated that Shri Maulik Shah shares quotation for supply of Natural Magnesium Carbonate to M/s. AL KANZ MAWARID LLC, one of our declared suppliers in Oman. He also shared the performa invoice and switched BL for his import consignments.
2	25.01.2022 (06:28 pm)	<a href="mailto:Shahmaulick263@gmail.com">Shahmaulick263@gmail.com</a> (Maulikkumar Shah)	<a href="mailto:nishankbhorania@gmail.com">nishankbhorania@gmail.com</a>	He put his dated signature on every page of the said documents in token of having seen the same. He stated that Shri Maulik Shah shares email communication of a Pakistani Supplier M/s. Shaheen Mining Corporation to assure him that the goods were actually originated from Pakistan.
3	21.08.2023 (07:22 pm) and 25.07.2023 at 04:22 pm)	<a href="mailto:info@oseveh.com">info@oseveh.com</a> (Maulikkumar Shah)	<a href="mailto:fayazcfa@gmail.com">fayazcfa@gmail.com</a> , <a href="mailto:mgemminerals87@gmail.com">mgemminerals87@gmail.com</a> , <a href="mailto:nishankbhorania@gmail.com">nishankbhorania@gmail.com</a> , <a href="mailto:export@jktadelink.in">export@jktadelink.in</a> and others	He put his dated signature on every page of the said documents in token of having seen the same. He stated that Shri Maulik Shah shared the invoice No. OTF/CI/2023/010 dated 18.08.2023, packing list, BL No. PSSKHIPKL11-24 dated 03.05.2023 related to supply of Raw Magnesite Lumps to M/s. Gem Minerals SDN BHD, of Malaysia. M/s. Gem Minerals SDN BHD, of Malaysia consequently supplied the said goods to his firm M/s. Valuce Glaze.

On being shown the following documents printed and resumed from his email conversations during investigation and asked to offer his comments, he stated as under -

Sr. No.	Description of the documents	Name mentioned on the documents	Comments offered by him
---------	------------------------------	---------------------------------	-------------------------



1	Sale Contract No: 001 dated 11.09.2023	M/s. Sohail Minerals, Haroon Bahria Co. Operative Housing society, Baldia Town, Hub River Road, Karachi and declared Buyer- Oseveh Tradlink FZ LLC, of UAE	He put his dated signature on every page of the said documents in token of having seen the same. <u>He stated that the said contract was shared by Shri Maulik Shah for supply of Magnesite Lumps from Pakistan to UAE in the name of M/s. Oseveh Tradlink FZ-LLC who consequently supply the said goods to his firm.</u>
2	Country of origin Certificate No. 133839 and other related invoice	Exporter name -M/s. Oseveh Tradlink FZ-LLC, UAE, Consignee-M/s. Al Kanz Mawarid LLC, Muscat, Oman	He put his dated signature on every page of the said documents in token of having seen the same. <u>He stated that this is COO which is showing the goods i.e. Raw Magnesite Lumps is actually originated from Pakistan and supplied by M/s. Oseveh Tradlink FZ-LLC, UAE to M/s. Al Kanz Mawarid LLC, Muscat, Oman who is his supplier in Oman.</u>

On being asked that had he ever visited UAE, Oman and Malaysia or any other country, he stated that he never went outside India or any foreign country.

**08. Statement of Partner of M/s Valuce Glaze, recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, Regional Unit, Gandhidham. The details are as under -**

Name of Partner	Date of Recording of Statement	RUD No.
Shri Marvania Hitesh	07.02.2024	RUD No. 06
Shri Marvaniya Ashish Hirjibhai	26.02.2024	RUD No. 07
Shri Marvaniya Nayankumar Bhanjibhai	26.02.2024	RUD No. 08
Shri Bapodaria Sandipkumar Mabharlal	27.02.2024	RUD No. 09
Shri Nileshkumar Mavjibhai Rangpadiya	29.02.2024	RUD No. 10
Shri Rajkotiya Virenbhai shantilal	01.03.2024	RUD No. 11

The above said partners of M/s Valuce Glaze, stated that they were sleeping/inactive partners in M/s Valuce Glaze and hence they were not involved in the daily operations or decision-making processes of the business. They denied having knowledge of specific import details, such as the country of origin, import consignments, or suppliers (including those in Dubai or Pakistan). They maintained that they were not involved in the import activities, which were solely managed by their active partner, Shri Nishank Bhorania.

Further they stated that they were unaware of any customs duty evasion related to 18 consignments of Natural Magnesium Carbonate imported from Pakistan by M/s Valuce Glaze by way of mis-declaration of COO. Further they stated that all import-related matters were handled by Shri Nishank Bhorania, and as a sleeping partner, they were not informed about these operations. On being asked they stated that they had no knowledge about Shri Maulik Atulbhai Shah.

They stated that although they were not directly involved, the individual acknowledges that the responsibility for paying the evaded customs duty, which exceeds Rs. 10 crores, lies with all partners of M/s Valuce Glaze. Further they stated that all the partners will collectively ensure the payment of the duty along with any applicable interest.

**09. Statement of Shri Yuvraj Jadeja, son of Shri Kalubha Jadeja, Aged 27 years, Branch Manager of M/s. Livro Shipping Pvt. Ltd., agent of M/s. Anchorage Shipping Line, recorded under Section 108 of the Custom Act, 1962 on 14.02.2024 (RUD No.- 12), wherein he interalia stated as under: -**

On being asked that who issued the Bills of Lading ASLJEAMUN115923A dated 00/12/2023, ASLJEAMUN115923B dated 00/12/2023 and ASLJEAMUN109523 dated 06/12/2023 as provided by him, he stated that his Principal Line M/s. Anchorage Shipping Line issued these 03 Bills of Lading.

On being asked that from where his principal M/s. Anchorage Shipping Line is operating their business, he stated that his principal M/s. Anchorage Shipping Line have their Main office in Dubai at Office # 518, Al Hudaiba Award Building, Block B 11/2, P. O. Box # 123941, Jumeirah Road. Dubai – UAE, also, they have branches at Malaysia, UAE, Oman and in other countries also.

On being shown the tracking of the import containers covered under Bills of Entry No. 9107961 dated 07.12.2023 and BE No. 9210015 dated 13.12.2023 (total 15 Containers BLs No. ASLJEAMUN115923A and ASLJEAMUN115923B) as detailed below, and was asked to offer his comments;

Sr. No.	Container No.	Bill of Entry No. and date
1	CINU3657370	9210015 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923A dated 12.12.2023)
2	MSCU6363524	
3	TGHU0422024	
4	WEDU6806737	
5	WSCU6820575	

he stated that he has seen the printouts of Container tracking BLs No. ASLJEAMUN115923A and ASLJEAMUN115923B and in token of having seen the same he put his dated signature on the printouts of the tracking of said containers. He stated that the tracking of these containers is showing that these containers have originated from Pakistan and transshipped thereafter to Jebel Ali, Port, UAE and then transshipped from Jebel Ali, UAE to Mundra through different vessel. He further stated that he agreed that the said goods have originated from Pakistan.

On being asked that was he aware with the provisions of Notification No. 05/2019 dated 16.02.2019 and the levability of Customs Duty on all the goods when originated from Pakistan, he stated that he is aware that all the goods originated from Pakistan falls under HS Code 98060000 and attract 200% customs duty when imported into India.

On being shown the copies of BL No. ASLJEAMUN115923A dated 00/12/2023, ASLJEAMUN115923B dated 00/12/2023 and ASLJEAMUN109523 dated 06/12/2023, wherein the HS code mentioned in the said Bills of Lading is 25199090 whereas as per tracking of the containers the goods were actually originated from Pakistan therefore appears to accurately classifiable under HS Code 98060000, he was asked to explain why the HS Code has been mis-declared by his principal company for the said consignments when the previous journey of the said consignments were also handled by his principal M/s. Anchorage Shipping Lines, he stated that he is working only as agent of M/s. Anchorage Shipping Line and the subject BLs were prepared by the principal line so he is not aware why the HS Code has been mis-declared. He further stated that he will ask his principal and revert within 02-03 days.

On being asked that whether he had ever asked his principal line about actual country of origin of the subject goods when imported into India, he stated that he never asked his principal line about actual origination of the goods when imported by the importer into India.

On being asked that did he know Shri Maulik Atulbhai Shah, he stated that he did not know any person by the name Shri Maulik Atulbhai Shah.

On being asked to provide the copies of corresponding Bills of Lading to the Containers covered under ASLJEAMUN115923A dated 12/12/2023, ASLJEAMUN115923B dated 12/12/2023 and ASLJEAMUN109523 dated 06/12/2023 for the journey from Pakistan to UAE, he stated that at present the copies of the Bills of Lading for the journey of the said containers from Pakistan to UAE are not available with him. However, he assured that he will arrange the same from his principal and will produce within 07 days' time.

On being asked to provide the copies of all the Bills of Lading from Pakistan to UAE, Oman, Malaysia, Iran, Turkey having description of Magnesite Lumps/Natural Magnesite Lumps/Natural Magnesium Carbonate/Raw Magnesium Carbonate etc. or having similar description pertaining to any Shipper in Pakistan and any consignee in these countries, he stated that the said details are not readily available with him. However, he assured to arrange to get the same from his principal line and will produce the same within 07 days' time.

**10. Statement of Shri Gautam Chandru Lakhwani, son of Shri Chandru, Aged 27 years, Regional Manager of M/s. Livro Shipping Pvt. Ltd., agent of M/s. Anchorage Shipping Line recorded under Section 108 of the Custom Act, 1962 on 17.02.2024 (RUD No.- 13), wherein he interalia stated that: -**

On being shown the statement of Shri Yuvraj Jadeja, Branch Manager, M/s. Livro Shipping Pvt. Ltd., was asked to offer his comments, he stated that he had seen the said statement. In token of having perused the said statement, he put his dated signature on every page of the statement. He further stated that he agrees with all the facts stated by Shri Yuvraj Jadeja. However, he also added that M/s. Anchorage Shipping LLC also has their office in Karachi, Pakistan including UAE, Dubai, Oman, Malaysia and other countries. He further submitted the copies of Bills of Lading No. ASL/KHI/JEA109523 dated 27.11.2023, ASL/KHI/JEA-115923 dated 04.12.2023, corresponding to the BLs No. ASLJEAMUN109523 dated 06.12.2023 and ASLJEAMUN115923A dated 12.12.2023 & ASLJEAMUN115923B dated 12.12.2023 alongwith their email conversations with their principal line. The above BLs indicated that the containers imported vide Bill of Entry No. 9210017 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923B dated 12.12.2023) by M/s Valuce Glaze at Mundra Port, India were the same which were exported from Karachi Port, Pakistan to UAE.

**11. Statement of Shri Chandran Gangadharan Nair (DOB: 10/02/1965), Son of Late Shri Gangadharan Nair, G-Card holder of M/s Tulsidas Khimji Pvt. Ltd., recorded under Section 108 of the Customs Act, 1962, on 21.02.2024 (RUDNo. - 14),**

On being asked about the Bills of Entry which he had filed for M/s Valuce Glaze, what kind of goods have been imported and from where did the goods come into Mundra Port, he stated that as per documents submitted by importers, all Bills of Entry were filed by him, that for importer M/s Valuce Glaze, goods were imported from Oman, Malaysia and the UAE.

On being asked what was the actual country of origin of the import consignments filed by him of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by M/s Valuce Glaze in the year 2022 and 2023, he stated that he had filed the Bills of Entry on behalf of M/s Valuce Glaze on the basis of documents received from importers like B/L, Invoices, COO; that as per documents submitted by M/s Valuce Glaze, the country of origin mentioned were Oman, Malaysia, UAE, however, he does not know the actual Country of Origin of the import consignments filed by him for the said Importers.

On being asked about whether he had asked from the above said importers about the actual Country of Origin of the subject goods or otherwise, whether the importers ever told him that the actual country of origin was Pakistan, he stated that he had never asked them about the actual Country of Origin of the imported goods related to B/Es filed by him.

On being asked if Shri Hardik Shah has told him about his conversation with Maulik Atulbhai Shah, he admitted and stated that Shri Hardik Shah told him that

Maulik Atulbhai Shah contacted him on company mobile number for import consignments of Shri Deep Sitapara of M/s Arcus Overseas. Later, Shri Hardik Shah introduced Shri Deep Sitapara of M/s Arcus Overseas to him and his team on phone and he had called upon documents related to KYC and he had offered his quotation to client for approval after getting all required documents and thereafter, he had decided to undertake their clearance of import consignment at Mundra port. Later Shri Deep Sitapara had introduced Shri Nishank Bhorania of M/s Valuce Glaze to him and his team.

On being asked about how long had Maulik Shah and Hardik Shah known each other, he stated that Shri Maulik Atulbhai Shah contacted Shri Hardik Shah in 2015-16 when his company made clearance of two exports consignments for NMC Tradelink Company as Shri Hardik Shah, being in the sales section, had to go to the market. Further, he stated that after 2015-16, Shri Maulik Atulbhai Shah again contacted Shri Hardik Shah in May 2023 only, for import consignments of M/s Arcus Overseas.

On being asked whether Shri Hardik Shah has told him about the actual country of origin of the goods being Pakistan, he stated that he had received the documents from importers side, with country of origin named other than Pakistan, and after that Shri Hardik Shah told him the same. However, no such documents were received from M/s Arcus Overseas and M/s Valuce Glaze by him or his team, in which the Country of origin of the goods was mentioned as Pakistan. Further, he stated that even Shri Hardik Shah did not know that the actual country of origin was Pakistan.

On being asked about had he ever talked with the overseas suppliers of M/s Arcus overseas and M/s Valuce Glaze, he stated that he never talked with the overseas suppliers of M/s Arcus Overseas and M/s Valuce Glaze.

On being asked was he aware of the applicable customs duty leviable on the import of goods, when imported from Pakistan, he affirmed and stated that he was aware that the applicable rate of Customs Duty on all the goods imported from Pakistan is @200% from February, 2019, as per notification No. 05/2019-Customs dated 16th Feb, 2019.

During his statement, Shri Chandran Gangadharan Nair was shown the tracking of the import containers covered under Bill of Entry No. 9210015 dated 13.12.2023 of M/s Arcus Overseas and BE No. 9210017 dated 13.12.2023 of M/s Valuce Glaze and was asked to offer his comments, he stated that he had seen the tracking of the import containers covered under Bill of Entry No. 9210015 dated 13.12.2023 of M/s Arcus Overseas and BE No. 9210017 dated 13.12.2023 of M/s Valuce Glaze and it appeared that the actual country of origin was Pakistan. Further, he stated that, normally he checked each shipment only ETA (expected time of arrival) at port. Accordingly, he had filed prior bill of entry.

On being asked whether M/s Tulsidas Khimji Pvt. Ltd. too is involved with M/s Arcus Overseas and M/s Valuce Glaze in evasion of Customs duty of more than 25 Crores & more than 10 Crores respectively, by way of mis-declaration of actual country of Origin i.e. Pakistan, he stated that based on the documents received from the importers, he had prepared the checklist and send to importers for approval and after their approval only he had filed all Bills of entry related to M/s Valuce Glaze, however, no such documents from M/s Valuce Glaze had been received by him or his team in which the Country of origin of the goods was mentioned to be Pakistan.

**12. Statement of Shri Maheep Pratap Shahi (DOB: 08/07/1991), Son of Shri Rana Pratap Shahi, G-Card holder of M/s Eiffel Logistics Pvt. Ltd., recorded under Section 108 of the Customs Act, 1962, on 14.03.2024 (RUD No. - 15),**

On being asked whether he knows anyone in M/s Valuce Glaze and since when, he stated that he doesn't know any person in M/s Valuce Glaze directly. Further, he stated that he had done clearance work of M/s Valuce Glaze through Shri Mitesh Malsatar, Forwarder from M/s Blackfinn Shipping and Logistics. He had been working for both importers since 2022. However, since past 6 months, Shri Mitesh has not sent any document to his company for clearance of import consignments in respect to M/s Valuce Glaze.

On being asked does he know Shri Deep Sitapara, Partner of M/s Arcus Overseas, and Shri Nishank Bhorania, Partner of M/s Valuce Glaze, he stated that he doesn't know about Shri Deep Sitapara and Shri Nishank Bhorania and that he received the documents of M/s. Arcus Overseas and M/s Valuce Glaze via email ID of M/s Blackfinn Shipping and Logistics.

On being asked about how long had he known Shri Mitesh Malsatar and what the discussion was with Mitesh related to the import of M/s Valuce Glaze, he stated that he knew Shri Mitesh since December-2021. Shri Mitesh told him regarding import of M/s Arcus Overseas, that an importer had been contacted for importation of Natural Magnesium Carbonate/Raw Magnesium Carbonate and if he agreed then documents of M/s Arcus Overseas will be supplied to him. Further, he stated that he agreed and received the documents like KYC and import related documents like Invoice, B/L, Packing list etc. from email from M/s Blackfinn Shipping and Logistics. Further, Shri Mitesh had contacted for importation of M/s Valuce Glaze and on similar line he had also started the work of M/s Valuce Glaze.

On being asked about whether he knew any other associates of the importer firms and physically visited the offices of the importers, he stated that he had never physically visited the offices of M/s Valuce Glaze and never met any person of the said importer.

On being asked about Bills of Entry he had filed for M/s Valuce Glaze, what kind of goods had been imported and from where did the goods come at Mundra Port, he stated that as per documents submitted by the forwarder, all Bills of Entry were filed by him for import of "Natural Magnesium Carbonate", which were imported from Oman and Malaysia in case of M/s Valuce Glaze.

On being asked what was the actual country of origin of the import consignments filed by him of Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by M/s Valuce Glaze in the year 2022 and 2023, he stated that he had filed the Bills of Entry on behalf of M/s Valuce Glaze on the basis of documents like B/L, Invoices, COO received from the forwarder. As per documents submitted by M/s Valuce Glaze, the country of origin mentioned were Oman & Malaysia, however, he doesn't know the actual Country of Origin of the import consignments filed by him.

On being asked, whether he has asked the above said importer/forwarder about the actual Country of Origin of the subject goods or otherwise, and did the importers/forwarder ever tell him that the actual country of origin was Pakistan, he stated that he had neither asked them nor the importers/forwarder told him about the actual Country of Origin of the imported goods related to B/Es filed by him. However, he filed the B/Es on the basis of documents submitted by Shri Mitesh.

On being asked about who approved the checklist of import consignments of M/s Valuce Glaze, he stated that he had sent the checklist to Shri Mitesh on email id of M/s Blackfinn Shipping and logistics. Further, he had received the approval from M/s Blackfinn Shipping and Logistics.

On being asked whether he knows Shri Maulik Atulbhai Shah, he stated that he doesn't know Shri Maulik Atulbhai Shah.

On being asked had he ever talked with the overseas suppliers of M/s Valuce Glaze, he stated that he had never talked with the overseas suppliers of M/s Valuce Glaze.

On being asked was he aware about the applicable customs duty leviable on the import of goods when imported from Pakistan, he affirmed that he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019.

On being asked if M/s Eiffel Logistics Pvt. Ltd. too were involved with M/s Arcus overseas and M/s Valuce Glaze in evasion of Customs duty of more than 25 Crores & more than 10 Crores respectively, by way of mis-declaration of actual country of Origin i.e. Pakistan, and to offer his comments, he stated that based on the documents received from the forwarders he prepared the checklist and send to forwarders for approval and after their approval only he had filed all Bills of entry related to M/s Valuce Glaze, however, no such documents were received from M/s Valuce Glaze by him in which the Country of origin of the goods was mentioned to be Pakistan.

**13. Statement of Shri Digpal Singh Bhupat Singh Sodha, G-Card holder of M/s Kashish Impex., recorded under Section 108 of the Customs Act, 1962, on 15.03.2024 (RUD No. - 16), wherein he interalia stated that: -**

On being asked that whom does he know in M/s Valuce Glaze and since when, he stated that he knows Shri Nishank Bhorania, Partner in M/s Valuce Glaze since Dec-2017. However, after July-2021 he has not done any clearance of his import consignments and after that Shri Nishank Bhorania is not in his touch.

On being asked that as per above table it appears that before Feb-2019 he had filed 07 bills of entry with declared country of origin as Pakistan but after Feb-2019 he had filed 03 bills of entry with declared country of origin as Iran, Malaysia, Turkey in respect of M/s Valuce Glaze; that why he had changed Country of Origin to other than Pakistan and had he asked to Shri Nishank Bhorania about this, he stated that as per documents submitted by Shri Nishank Bhorania, partner of M/s Valuce Glaze, he had filed all 10 Bills of Entry. However, he had never asked Shri Nishank Bhorania about sudden change in the country of origin in the documents after Feb 2019.

On being asked that in Bills of Entry he had filed for M/s Valuce Glaze, what kind of goods have been imported and from where did the said goods come at Mundra Port, he stated that as per documents submitted by importer, all Bills of Entry had been filed by him for importer M/s Valuce Glaze with declared country of origin in invoice, packing list, B/L. All 10 Bills of entry had been filed with declared descriptions of goods mentioned in documents i.e. "Raw Magnesium Carbonate/Raw Magnesite.

On being asked that whether he had asked the above said importers about the actual Country of Origin of the subject goods or otherwise; Did the importers ever tell him that the actual country of origin was Pakistan in 03 Bills of entry filed by him from 2019 to 2021, he stated that he had neither asked them nor they told him about the actual Country of Origin of the imported goods related to 03 B/Es filed by him for M/s Valuce Glaze. However, he had filed the B/Es on the basis of documents submitted by Shri Nishank Bhorania, Partner of M/s Valuce Glaze.

On being asked who approved the checklist of import consignments of M/s Valuce Glaze, he stated that he had been sent the checklist to Shri Nishank Bhorania on email id. Further he had received the approval from Shri Nishank Bhorania.

On being asked that did he know about Shri Maulik Atulbhai Shah, he stated that he didn't know about Shri Maulik Atulbhai Shah.

On being asked that was he aware with the applicable customs duty leviable on the import of goods when imported from Pakistan, he stated that he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan is @200% from February, 2019 on all goods.

On being asked that when he knew that, whatever cargo will come from Pakistan from February 2019, there will be 200% Customs duty applicable on it, even after changing the country of origin by Shri Nishank Bhorania in his import documents, why did he not asked Shri Nishank Bhorania, he stated that he had never asked about sudden change of Country of origin from Pakistan to Iran, Turkey, Malaysia in 03 import consignments imported by M/s Valuce Glaze and filed by him. However, he had filed the B/Es on the basis of documents submitted by Shri Nishank Bhorania and checklist approved by them.

On being asked that did Shri Nishank Bhorania ever offer him extra charges per container after Feb-2019 in respect of import consignments, he stated that Shri Nishank had never offered any extra charges for import consignments after or before Feb-2019 except agency charges and transportation charges.

On being asked to offer his comments on whether M/s Kashish Impex too were involved with M/s Valuce Glaze in evasion of Customs duty of more than 10 Crores, by way of mis-declaration of actual country of Origin i.e. Pakistan, he stated that he had no idea about the mis-declaration done by M/s Valuce Glaze. Further, he stated that based on the documents received from the Shri Nishank Bhorania, Partner of M/s Valuce Glaze he prepared the checklist and sent to him for approval and after their approval he had filed all Bills of entry related to M/s Valuce Glaze. However, no such documents received from M/s Valuce Glaze by him in which the Country of origin of the goods mentioned is to be Pakistan, after Feb-2019.

**14. Statement of Shri Mitesh Keshavji Malasatar Son of Shri Malasatar Keshavji, Managing Director of M/s. Blackfinn Shipping and Logistics, recorded under Section 108 of the Custom Act, 1962 on 01.04.2024 (RUD No.-17).**

On being asked to state the nature of business of his firm M/s. Blackfin Shipping and Logistics, he stated that M/s. Blackfin Shipping and Logistics was forwarding firm and they were doing work related to export forwarding, export clearance and import clearance and also they were doing third party transportation and he was a Managing Director in this firm.

On being asked that how long had he known M/s Arcus Overseas and which person did he know in this firm, he stated that he had been working for Shri Dharmit Bhai of M/s Fine Colors since 2021. Shri Dharmit Bhai told him that his brother had a firm M/s Valuce Glaze which was also involved in import and he needs a forwarder, then he contacted with Shri Nishank Bhai and he had been working for his company as a forwarder. He did work of approx. 07-08 consignments of M/s Valuce Glaze. He left the work of M/s Valuce Glaze in Feb 2023.

On being asked that what was the actual country of origin of the 07-08 import consignments in respect of M/s Valuce Glaze of Natural Magnesite Carbonate/Natural



Magnesium Carbonate imported for which he had done customs clearance in the year 2022 and 2023, he stated that as per the import documents provided by M/s Valuce Glaze in which the country of origin was mentioned as Oman, Turkey. On the basis of submitted documents, he further submitted the same to CHAs - M/s Freight Link Logistics and M/s. Eiffel Logistics Pvt. Ltd. for Customs clearance. However, Country of origin mentioned in one consignments of Rock Salt which had been cleared by him for M/s Arcus Overseas was Pakistan and importer had paid 200% duty on the said consignment.

On being asked that why had he mis-declared the country of origin of import goods as Turkmenistan and Turkey instead of actual Country of Origin which were imported by M/s Arcus Overseas and M/s Valuce Glaze, he stated that in the import documents provided by M/s Valuce Glaze the country of origin was mentioned as Oman, Turkey. On the basis of submitted documents. He had further submitted the same to CHA M/s Freight Link Logistics and M/s Eiffel Logistics Pvt. Ltd. for Customs clearance. Hence, he had no idea about actual country of Origin of the goods imported by M/s Arcus Overseas and M/s Valuce Glaze.

On being asked whether the actual Customs Broker M/s. Eiffel Logistics Pvt. Ltd. and M/s Freight Link Logistics were knowing the actual importers i.e. M/s Valuce Glaze and M/s. Arcus Overseas, he stated that they did not know any of the importers.

On being asked that as per statement of Shri Deep Sitapara recorded on 22.12.2023 he had knowledge about mis-declaration of country of origin then why had not he told to Customs department/DRI or other agency regarding this mis-declaration, he stated what Shri Deep Sitapara had stated in his statement on 22.12.2023 (**RUD No.18**) was wrong and he was not aware regarding fact that country of Origin had been mis-declared for consignments imported by M/s Arcus Overseas and M/s Valuce Glaze.

On being asked whether he know any Shri Maulik Atulbhai Shah or any person at supplier's end and whether he used to talk to any person at supplier's end, he stated that he had no idea about Shri Maulik Atulbhai Shah and also, he had never talked to any person at supplier's end.

On being asked whether he was aware with the applicability of Notification No.05/2019-Customs dated 16.02.2019 related to the goods imported from Pakistan, he affirmed that he was fully aware with the applicability of Notification No.05/2019-Customs dated 16.02.2019. As per this Notification all the goods originated in Pakistan and imported into India attract Customs Duty at 200 % and classifiable under HS Code 98060000.

On being asked whether he agrees that he had handled the import consignments of M/s Valuce Glaze so casually that resulted into evasion of huge Customs duty as the goods were actually originated in Pakistan, he stated that he agreed that he had dealt with the import consignments of M/s. Arcus Overseas and M/s. Valuce Glaze in a very casual manner. He must have tried to get some more documents from the importers to verify the actual Country of Origin.

**15. Statement of Shri Atulbhai Shah, Son of Late Shri Jaswant Lal Shah, Proprietor of M/s J K Tradelink, 2888, Sudarshan Nagar, Opp. GHB Office, GHB, Chandkheda, Ahmedabad-382424, recorded under section 108 of Customs Act 1962, on 04.04.2024 (RUD No.- 19).**

On being asked, when did he started M/s J K Tradelink and what was the type of his business, he stated that about three to four years ago, his son Mr. Maulik Atulbhai Shah (nickname Ravi) asked him for his Aadhaar card and PAN card and said that he wanted to open a company and he gave him his Aadhaar card and PAN card. Then after a few days, he said that he has opened a company in their name and its name was M/s J K

Tradelink. Further, he stated that he doesn't know what business was being done in the name of M/s J K Tradelink, but Mr. Maulik Atulbhai Shah knew about it.

On being asked that was there any other company in his name other than M/s J K Tradelink, he stated that as far as he knew, his son had opened only one company in his name, whose name was M/s J K Tradelink.

On being asked that when he never went to the office then how did he get the summons he stated that he received these summons at the same address where he used to live about two years ago, i.e. house no. 2888, Sudarshan Nagar, opp. GHB Office, GHB, Chandkheda, Ahmedabad-382424. The postman called him and told him that a paper had come from Gandhidham and requested to collect it and therefore, he received it. However, he doesn't live in that house now and he had given one of the downstairs rooms on rent to a lady and there was a room upstairs too in which some of his old stuff was kept and sometimes he went there to look after it.

On being asked whether he know about the email IDs info@jktradelink.in and export@jktradelink.in and who used to handle them, he stated that he did not know anything about computers and he did not have any information related to M/s J K Tradelink, his son Mr. Maulik Atulbhai Shah knew everything about M/s J K Tradelink.

On being asked, where was his son Mr. Maulik Atulbhai Shah now and what does he do, he stated that his son went to Dubai about three to four years ago and he comes to Ahmedabad sometimes. However, his son last came to Ahmedabad, 7-8 months ago and he doesn't know what work his son does there and his son does not talk to him.

On being asked to tell about the business of the firm M/s Arcus Overseas, Morbi and M/s Valuce Glaze, Morbi, he stated that he does not know anything about M/s Arcus Overseas, Morbi and M/s Valuce Glaze, Morbi and neither does he know anything about their business. Further, he stated that he had heard their name for the first time.

On being asked, how long had he known Shri Deep Chandulal Sitapara, Morbi and Nishank Bhoraniya, Morbi, he stated that does not know Deep Chandulal Sitapara and Nishank Bhoraniya, that he had heard their names only that day, perhaps his son Mr. Maulik Atulbhai Shah might know them.

On being asked, that a copy of an excel sheet had been received from the email ID of Deep Chandulal Sitapara, Morbi which was related to Magnesium Actual Costing and it mentioned the commission of M/s J K Tradelink, he stated that neither he had knowledge of computers nor did he know anything about natural magnesium and nor about commission because he had studied only till eighth standard and he had been making plastic torans for the last ten years and sell them at his shop. Further, he knew that there was a company in his name called M/s J K Tradelink (which Maulik Atulbhai Shah told him about three-four years ago), apart from this he does not know anything about M/s J K Tradelink. His son Mr. Maulik Atulbhai Shah had all the information related to M/s J K Tradelink, his son opened this company in his name and his son knows everything. He stated that he did not know anything further.

**16. Statement of Shri Bhagirath Jayantilal Varmora Son of Shri Jayantilal Ranchhodbhai Varmora, Partner of M/s. M G Micron, recorded under Section 108 of the Custom Act, 1962 on 18.04.2024 (RUD NO.-20).**

On being asked, since when his factory was operational and from whom did he buy lumps form of Natural Magnesium Carbonate, he stated that when his factory was in working of grinding, he had purchased the goods from some importers name as M/s Arcus Overseas, M/s Baldev Marcentile and sometimes purchased from M/s Valuce Glaze.

On being asked how long had he known M/s Arcus Overseas and M/s Valuce Glaze and which person did he know in that firm, he stated that about 5-6 years ago, his uncle introduced him to Nishank Bhorania, partner of M/s Valuce Glaze for business purpose. Further, he stated that when he left the private company in Mumbai and came to Morbi in 2020, he started talking to Nishank Bhorania about business related matters and then he joined M/s M G Micron where natural magnesium lumps were sold after grinding, later, Nishank introduced him to Shri Deep Sitapara. Further, he stated that earlier M/s MG Micron used to import natural magnesium from Dubai, then his company stopped importing and started purchasing locally from Shri Nishank and his relative Shri Deep Sitapara, Partner of M/s Arcus Overseas, because both of them used to import.

On being asked about how did he know Shri Maulik Atulbhai Shah, he stated that he had known Shri Maulik Atul bhai Shah through Shri Nishank Bhorania, Partner of M/s Valuce Glaze.

On being shown his email conversation dated 10.04.2022 at 11.47 PM with [info@saifeexpo.com](mailto:info@saifeexpo.com) in which the proforma invoice of Saifee Expo, Lahore, Pakistan for consigned to Veritas Energy LLC, UAE for shipped from Karachi to Jebel Ali in respect of Natural Magnesium Carbonate had found downloaded from his email id [bhagirath.varmora@gmail.com](mailto:bhagirath.varmora@gmail.com) and it appeared that he was knowingly and deliberately involved in importation of Natural Magnesium Carbonate from Pakistan to India and was asked to offer his comments. To which, he stated that he had seen the printout of email conversation dated 10.04.2022 at 11.47 PM with [info@saifeexpo.com](mailto:info@saifeexpo.com) in which proforma invoice of Saifee Expo Lahore, Pakistan for consigned to Veritas Energy LLC, UAE for shipped from Karachi to Jebel Ali in respect of Natural Magnesium Carbonate had found. Having seen the same, he put his dated signature on every page of the said printouts and invoice. Further, he stated that the said email was sent by Shri Abbas Ali of Saifee Exports, Pakistan to Shri Maulik Shah, and Shri Abbas Ali of Saifee Exports used to send details through email to Maulik Shah and him along with Shri Nishank Bhorania confirming that the goods actually originated in Pakistan. Further, the emails were copied to him for assuring him actual origination of goods as the Pakistani Raw Magnesium Carbonate was in demand in the market being better quality. Further, he stated that he was fully aware with actual origination of the goods imported by Shri Nishank Bhorania through his firm M/s. Valuce Glaze and Shri Deep Sitapara of M/s. Arcus Overseas.

On being asked about who was handling the email id of [bhagirath.varmora@gmail.com](mailto:bhagirath.varmora@gmail.com), he stated that he himself was handling the said email id. The said email id was active at present and he was making regular conversations through the said email Id, apart from him no one operates the said email id.

On being asked that it appeared that he was buying Pakistan originated goods from M/s. Arcus Overseas as well as M/s. Valuce Glaze. Apart from these 02 firms, had he bought the imported goods from any other firm/company. He stated that he was buying Pakistan originated goods from M/s. Arcus Overseas as well as M/s. Valuce Glaze only and apart from these 02 firms, he had not bought the imported goods from any other firm/company.

On being asked to peruse the email conversations dated 16.07.2022 sent by [ravi@veritasenergy.co](mailto:ravi@veritasenergy.co) sent to [gohar@ebverridgeshipping.com](mailto:gohar@ebverridgeshipping.com), [gohar@veritasevergy.co](mailto:gohar@veritasevergy.co) and copied to [Shahmaulik263@gmail.com](mailto:Shahmaulik263@gmail.com), [nishankbhorania@gmail.com](mailto:nishankbhorania@gmail.com) and asked who was Ravi Shah ([ravi@veritasenergy.co](mailto:ravi@veritasenergy.co)) and to explain the said email conversations, he stated that the other name of Shri Maulik Shah was Ravi Shah, the email id [ravi@veritasenergy.co](mailto:ravi@veritasenergy.co) was being handled by Maulik Shah. Further, he stated that the email conversations dated 16.07.2022 was sent by Shri Maulik Shah to Shri Gohar owner of M/s. Veritas Energy LLC., however, Shri Maulik Shah was handling all the import/export related work of M/s.

Veritas Envergy, LLC at UAE. M/s. Veritas Energy, LLC was a company in UAE which used to receive Raw Magnesium Carbonate from Pakistan and then shipped to India in the name of M/s. Valuce Glaze and M/s. Arcus Overseas. Further, he stated that in order to assure him the cross stuffing of Pakistan originated goods at UAE, Shri Maulik Shah used to copy email conversations to him and through said email Shri Maulik Shah informed him various charges on import of goods as under -

- o Cross stuffing of Pakistani Goods at UAE - USD 10802
- o Freight- USD 780
- o Preparation of documents of Turkmenistan origin- USD 2 per MT

Further, he stated that he doesn't remember the charges mentioned as USD 1 to 1.50, however, it appeared that the said charges were freight charges from UAE to Mundra.

On being asked about from his email conversations with the Pakistani persons and Shri Maulik Shah, it appeared that he was knowingly and deliberately indulged into acquiring, purchasing, selling of the offending goods which were actually originated in Pakistan but mis-declared the same as being originated in country other than Pakistan. He stated that he was maintaining regular communication with Pakistani persons and Shri Maulik Shah and also monitoring the conversations in the WhatsApp group. He admitted that he was aware with the facts that the subject goods were actually originated in Pakistan but were being mis-declared as being originated in country other than Pakistan. He stated that he had never imported any import directly from Shri Maulik Shah.

**7. Statement of Shri Bhorania Nishank Chandulal, recorded under Section 108 of the Custom Act, 1962 before Sr. Intelligence Officer, Regional Unit, Gandhidham on 10.06.2024 (RUD No.-21), wherein he interalia stated that-**

On being asked about the proforma invoice dated 24.03.2022 issued by Seair Exim Solutions, New Delhi to him and his Company M/s Valuce Glaze. He stated that In token of having seen he put dated Signature on said documents. Further he stated that he contacted Seair Exim Solutions, New Delhi through online for collecting the data of export from Pakistan in respect of Natural magnesium, Raw magnesite. Suppliers name, his mobile number, email address etc. were mentioned in export data of Pakistan. Further he stated that he contacted to Pakistani persons named Shri Salman, Amir, Ahmed, Ashquar, Waheed etc. for importation purpose of Natural Magnesium, Raw Magnesite into India via Oman, Malaysia, Dubai etc.. However, documents and shipment were managed by Fayaz at Oman, Malaysia and Shri Maulik Shah at Dubai.

During statement he was being shown the proforma invoice Number OTF/PI/2023/11 dated 25.07.2023 issued by seller Oseveh Tradelink FZ-LLC, FAMC2921, Compass Building, Al Shohada Road, UAE to buyer GEM Minerals SDN BHD, Malaysia in which goods i.e Natural Magnesium Carbonate quantity 280 Tons, Country of Origin Pakistan, Port of loading Karachi, Port of Discharge Port Klang, Malaysia, have mentioned in invoice which was downloaded from his Mobile phone and Email ID nishankbhorania@gmail.com & info.valuceglaze@gmail.com. It seems that GEM minerals SDN. BHD, Malaysia was his supplier and bought from Oseveh Tradelink FZ-LLC, UAE and the same goods imported by him into India and further offer his comments.

He stated that he had seen the proforma invoice number OTF/PI/2023/11 dated 25.07.2023 issued by seller Oseveh Tradelink FZ-LLC, FAMC2921, Compass Building, Al Shohada Road, UAE to buyer GEM Minerals SDN BHD, Malaysia in which goods i.e Natural Magnesium Carbonate quantity 280 Tons, country of Origin Pakistan, Port of loading Karachi, Port of Discharge Port Klang, Malaysia have mentioned in invoice. In token of having Seen he put his dated Signature on said documents. Further he stated that GEM Minerals SDN.BHD , Malaysia was our supplier and he bought the goods Natural

Magnesium Carbonate from Oseveh Tradelink FZ-LLC which was Pakistan originated and that was the same goods which has been imported by M/s Valuce Glaze.

On being asked about Whether the Raw Material goods 371901 Kg and Finished Goods 79728 Kg of Natural magnesium Carbonate found lying at Plot no. 4 & 5, Survey No. 85, A2, Old Rafaleshwar Road, At lalapar, Morbi, at the time of Panchnama dated 21.12.20223, were imported goods or otherwise.

He stated that grinding machine and storage area were situated in his factory premises i.e Plot no. 4& 5, Survey No. 85, A2, Old Rafaleshwar Road, At lalapar, Morbi and he had stored the imported goods as well as the locally procured goods from salem, Tamilnadu at the said premises i.e. Plot no. 4& 5, Survey No. 85, A2, Old Rafaleshwar Road, At lalapar, Morbi. Sometimes imported goods were stored in the said storage area as raw materials. Further he stated that Raw Material goods 371901 Kg and Finished Goods 79728 Kg of Natural magnesium Carbonate which were lying at the said premises contains his imported goods from Pakistan as well as locally procured goods and they used to store the imported goods as Raw material and also after grinding thereof. Further he stated that also it was not possible to explain about the stored imported goods pertains to which Bills of entry.

On being asked about could he provide the details of imported goods and locally procured goods total Raw Material goods 371901 Kg and Finished Goods 79728 Kg of Natural magnesium Carbonate lying at Plot no. 4& 5, Survey No. 85, A2, Old Rafaleshwar Road, At lalapar, Morbi.

He stated that the goods presently stored in mixed form and It was not possible to bifurcate the quantity of imported goods and locally procured goods. Further he also stated that they were not maintaining such bifurcated details at his business premises so he was not able to produce the said details.

**17. Statement of Shri Shubham Kumar Yadav, G-Card holder of M/s Freight Link Logistics, recorded under Section 108 of the Customs Act, 1962, , Gandhidham on 03.12.2024 (RUD No. 22)**

On being asked that whom did he know in M/s Valuce Glaze and since when, he stated that he don't know any person of M/s Valuce Glaze directly. His company had done clearance work of only 2 consignments of M/s Valuce Glaze through Shri Mitesh Malasatar, Forwarder, M/s Blackfinn Shipping and Logistics.

On being asked that did he know about Shri Nishank Bhorania, Partner of M/s ValuceGlaze, he stated that he don't know about Shri Nishank Bhorania. His company had received the documents of M/s Valuce Glaze from email ID of M/s Blackfinnshipping and logistics.

On being asked that in whatever Bills of Entry he had filed for M/s Valuce Glaze, what kind of goods have been imported and from where did the goods come at Mundra Port, he stated that as per documents submitted by forwarder, all Bills of Entry had filed by his company for importer M/s Valuce Glaze in respect of the goods description of "Natural Magnesium Carbonate" were loading from UAE and declared country of origin i.e. Turkey and Oman.

On being asked that what was the actual country of origin of the import consignments filed by him of Natural Magnesite Carbonate/Natural Magnesium Carbonate imported by M/s Valuce Glaze, he stated that his company had filed the Bills of Entry on behalf of M/s Valuce Glaze on the basis of documents like B/Ls, Invoices, COO received from forwarder. As per documents submitted by M/s Valuce Glaze the country of

origin mentioned were Turkey and Oman for the said consignments. However, he don't Know actual Country of Origin of the import consignments filed by them for both said Importers.

On being asked that whether he had asked the above said importer/forwarder about the actual Country of Origin of the subject goods or otherwise and did the importer/forwarder ever told him about the actual country of origin is Pakistan, he stated that he had no idea about this. His company informed him that they had filed the Bills of Entry on behalf of M/s Valuce Glaze on the basis of documents like B/Ls, Invoices, COO received from forwarder. As per documents submitted by M/s Valuce Glaze the country of origin mentioned was Turkey and Oman.

On being asked that who approved the checklist of import consignments of M/s ValuceGlaze, he stated that his company had been sent the checklist to Shri Mitesh on email id of M/s Blackfinn Shipping and logistics. Further, his company had received the approval from M/s Blackfinn Shipping and logistics.

On being asked that did he know about Shri Maulik Atulbhai Shah, he stated that he doesn't know about Shri Maulik Atulbhai Shah.

**18. Statement of Shri Fayaz Ahamed, Son of Shri Jahabar Ali, Partner of M/s Al Kanz Mawarid LLC , recorded under Section 108 of the Customs Act, 1962, at Gandhidham on 11.12.2024 (RUD No. 23).**

On being asked, he stated that he was partner of the firm M/s Al Kanz Mawarid LLC, Oman, which was established in 2023. Apart from this firm, he was also one of the Directors in a company named M/s. Gulf Stone Engineering Pvt. Ltd., Chennai, with other director being Shri Abdul Azeez, who was also one of the partners in M/s Al KanzMawarid LLC, Oman.M/s. Gulf Stone Engineering Pvt. Ltd., Chennai was established in 2012, however he became director in it in the year 2019. In M/s. Al KanzMawarid LLC, Oman, they exported Industrial Minerals and Chemicals, such as Limestone, Garnett, Magnesite, Micro-Silica, Steel Slag etc. from Oman to India and other countries such as Dubai, Turkey, Malaysia. Further he stated that he looked over sales, marketing and finance in M/s. Al KanzMawarid LLC. M/s. Gulf Stone Engineering Pvt. Ltd. was also involved in export of Bentonite, Quartz, Feldspar, Dunite, and Steel Slag in which he looked over sales, marketing and finance and Sometimes, he also looked after the procurement and quality assurance/checks, if required.

On being asked he stated that he had gone to Malaysia in 2009 and started new Job in Malaysian Company name M/s. Umpan Global, Malaysia as Supervisor. Then after that company got closed and he worked as a commission agent for 2 years in Malaysia. After that he returned to India and did different jobs. In 2015, he went to Dubai, where he started working as a commission agent dealing in non-metallic Industrial Minerals such as Quartz, Magnesite, Feldspar, etc.

Further on being asked he stated that he was shown statements dated 06.02.2024 & 07.02.2024 of Shri Nishank Bhorania (BhoraniaNishankChandulal), Partner of firm M/sValuce Glaze, Morbi and he have read both the statements and put his dated signature on the last page of both the statements in token of having read and understood the same.

On being asked he stated that he came in contact with Shri Nishank Bhorania around year 2020. His known person working in M/s. Crescograph Solutions & M/s SS Victory Trades, who were Magnesite exporters from Malaysia, asked him to deliver one sample of Magnesite lump to Shri Nishank Bhorania, which he brought with him from Malaysia, and then dispatched to Shri Nishank Bhorania. M/s. Crescograph Solution & M/s SS Victory Trades, were involved in export of Pakistan Origin Magnesite Lumps to different countries including India, from Malaysia. Thereafter, he and Nishank Bhorania, were in contact



regularly, for export of Magnesite lumps/Natural Magnesite carbonate export from Oman and Malaysia to India as well as export of Tiles and Clay, from India to Gulf Countries, on his behalf.

On being asked he stated that he started M/s. Al Kanz Mawarid LLC, Oman, as they needed a firm in Oman to take over one limestone mine in Oman, however the plan did not work out. Thereafter, they started procuring/importing Industrial Minerals and Chemicals, such as Limestone, Garnet, Magnesite, Micro-Silica, Steel Slag etc. and exporting them to different countries including India.

On being shown the statement dated 06.02.2024, where Shri Nishank Bhorania, Partner of M/s Valuce Glaze, has stated that Shri Nishank Bhorania told him to supply Pakistan Origin Natural/Raw Magnesite/Natural Magnesite Carbonates, to his firm M/s Valuce Glaze, he agreed that Shri NishankBhorania asked him to send Pakistan Origin Natural/Raw Magnesite/Natural Magnesite Carbonates, Accordingly, he exported Raw Magnesite/Raw Magnesite Lumps from M/s.Crescograph Solutions, M/s. Al KanzMawarid LLC, M/s Gem Minerals BHD etc. to M/s.Valuce Glaze of Shri NishankBhorania. All the consignments were containing Pakistan Origin Natural Magnesium carbonate/Raw Magnesite Lumps.

On being shown the statement dated 06.02.2024, Shri Nishank Bhorania, of M/s Valuce Glaze, has stated that the actual country of origin of Natural Magnesium carbonate/Raw Magnesite Lumps, was Pakistan, and the same was mis-declared, as Oman, and Malaysia, to avoid 200% Customs Duty applicable on Pakistan Origin goods, and on being asked to explain, he stated that he agreed that he mis-declared the country of origin of the goods as Oman and Malaysia, as per agreement/purchase order with Shri NishankBhorania.

On being shown in the statement dated 07.02.2024, Shri Nishank Bhorania of M/s Valuce Glaze has stated that he and Maulik Bhai Atulbhai Shah had promised him goods of Pakistan Origin and had assured him that he would manage all the related documents i.e. invoice, packing list, B/L etc., he stated that they supplied him Pakistan Origin goods only and the documents which were given by them to him, in respect of the consignments of Raw Magnesite/Raw Magnesite Lumps, were shown country of origin as Oman and Malaysia.

On being shown that in the statement dated 07.02.2024, Shri Nishank Bhorania of M/s Valuce Glaze has stated that he used to pay USD 100 per MT for Pakistan origin import goods shipped to Mundra via Oman and Malaysia for cross stuffing and container freight charges, he stated that shri Nishak Bhorania used to pay him USD 100 per MT for cross stuffing, labor charges, material charges and container freight charges.

On being shown import details of M/s Valuce Glaze, wherein it can be seen that M/s. Crescograph Solutions, M/s. Al KanzMawarid LLC, M/s Gem Minerals BHD, etc. supplied maximum consignments to M/s Valuce Glaze, and being asked to comment, he put his dated signature on the printout of the said details, in token of having seen the same and further, agree that the said consignments were arranged by him, from Pakistan, and shipped via Oman and Malaysia, at the request of Shri NishankBhorania to M/s Valuce Glaze, Morbi.

On being shown WhatsApp chat on the group "MGO Valuce" in which he was also a member, wherein he had sent a message to other members on 04.07.2023 which reads as "we have been doing the same thing from Malaysia since 2019", recovered from the phone of Shri NishankBhorania, and being asked to explain the said chat, he stated that all members on the said group conversed about Pakistan originated goods exported to India via Oman, Malaysia and UAE with cross stuffing at Oman, Malaysia and UAE and he had



told them that they on behalf of M/s. Crescograph Solutions, Malaysia had been doing the said work since 2019.

**Examination and Seizure of goods imported vide Bill of Entry No. 9210017 dated 13.12.2023**

19. Further, the import consignment covered under Bill of Entry No. 9210017 dated 13.12.2023 was put on hold by the DRI and examination of the goods was carried out by DRI Officers under Panchnama dated 28.12.2023 at M/s. Mundhra CFS, Mundra port, Mundra (RUD No.-24). The details of the import consignment are as follows:

Bill of Entry No. and date	Name of Importer	Container No.	Declared Descriptions	Found during examination
9210017 dated 13.12.2023	M/s Valuce Glaze, Survey No. 81/2, Plot no. 4P, Shop No.-14, first floor, Maruti chamber, Morbi	CINU3040120, MSCU3648743, MCCU9133587, WEDU1666458, WSCU6694266	Natural Magnesium Carbonate	Lumps of Natural Magnesium carbonate

The goods of above said 05 containers covered under B/E No. 9210015 dated 13.12.2023 seized under seizure memo dated 28.12.2023 under section 110 of Customs Act, 1962, as the import consignment were originated in Pakistan whereas same have been mis-declared as originated in Turkmenistan.

20. Further, system data analysis and investigation revealed that there are total **18 import consignments (RUD No.-25)** of Natural Magnesite Carbonate/Natural Magnesium Carbonate which had been imported by M/s Valuce Glaze in the years 2021, 2022 and 2023. The details are as under-

**Table-1**

Sr. No.	Bill of Entry No.	Date	Declared description of goods	Declared country of Origin
1	4032427	04-01-2023	RAW MAGANISITE	OM
2	4310697	23-01-2023	RAW MAGANISITE	MY
3	4630067	13-02-2023	RAW MAGNESITE	OM
4	4630068	13-02-2023	RAW MAGNESITE	OM
5	4944035	07-03-2023	RAW MAGNESITE	MY
6	6726406	05-07-2023	RAW MAGENSITE LUMPS	OM
7	7386749	17-08-2023	RAW MAGENSITE	OM
8	7997859	25-09-2023	RAW MAGNESITE	MY
9	8256233	12-10-2023	NATURAL MAGNESIUM CARBONATE	TM
10	8991262	29-11-2023	RAW MAGENSITE LUMPS	OM
11	9210017	13/12/2023	NATURAL MAGNESIUM CARBONATE	TM
12	3557784	01-12-2022	RAW MAGNESITE	MY
13	3703429	12-12-2022	RAW MAGANISITE	OM
14	7623392	24-02-2022	RAW MAGNESITE (NATURAL MAGNESIUM CARBONATE)	OM
15	4339173	16-06-2021	RAW MAGNESITE	MY
16	4700178	16-07-2021	RAW MAGNESITE (REST AS PER INVOICE AND PACKING LIST)	TR
17	6731452	18-12-2021	RAW MAGNESITE	OM
18	5188679	25-08-2021	RAW MAGENSITE LUMPS	TR

21. As per Notification No. 05/2019-Cus dated 16.02.2019 (RUD No.- 26), all the goods originated in Islamic Republic of Pakistan or exported from Islamic Republic of Pakistan, were attracting Basic Customs Duty @200%. Investigation revealed that to evade 200% customs duty, M/s Valuce Glaze had mis-declared the COO as Oman/Malaysia/Turkmenistan and Turkey and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, M/s Valuce Glaze in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the

route of transportation of subject goods from Pakistan- India to Pakistan-Oman/Malaysia/UAE and Oman/Malaysia /UAE-India.

**Notification No. 05/2019-Cus dated 16.02.2019-**

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB- SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

Notification No.05/2019-Customs

New Delhi, the 16<sup>th</sup> February, 2019

G.S.R. ....(E). – WHEREAS, the Central Government is satisfied that the import duty leviable on all goods originating in or exported from the Islamic Republic of Pakistan, falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), should be increased and that circumstances exist which render it necessary to take immediate action.

NOW, therefore, in exercise of the powers conferred by sub-section (1) of section 8A of the Customs Tariff Act, the Central Government, hereby directs that the First Schedule to the Customs Tariff Act, shall be amended in the following manner, namely:-

In the First Schedule to the Customs Tariff Act, in Section XXI, in Chapter 98, after tariff item 9805 90 00 and the entries relating thereto, the following tariff item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"9806 00 00	All goods originating in or exported from the Islamic Republic of Pakistan	-	200 %	-"

[F.No.354/40/2019 -TRU]

(Gaurav Singh)  
Deputy Secretary to the Government of India

**22.** Upon reviewing the printouts from Shri Nishank Bhorania's mobile phone, statements from him and his partners and the WhatsApp group chats associated with the importer, it has been confirmed that the importer has imported a total of 18 consignments of Natural Magnesium Carbonate/Magnesite Lumps from year 2021 to 2023. These consignments originated from Pakistan and were shipped to Mundra by changing the country of origin to Malaysia, Turkey, Turkmenistan and Oman, with variations in handling that included both cross-stuffing and non-cross-stuffing.

**Import of goods from Pakistan without cross stuffing**

(I). It is revealed that the goods were purchased from Pakistan based exporters/shippers by suppliers based in UAE. These were sent from Pakistan to UAE, and then transshipped from Jebel Ali, UAE to Mundra Port, India through a different vessel and the same were declared as having originated in Turkmenistan. The importer and other key persons involved in this conspiracy were attempting to camouflage the actual country of origin of the subject goods by way of changing the route of transportation only in documents.

The details in respect of 01 B/E which was brought into India through this modus are as under-

Sr. No.	B/E	Date	Name of Importer	Quantity	Unit	Overseas supplier
1	9210017	13.12.2023	Valuce Glaze	140	MT	OSEVEH TRADELINK FZ-LLC

**For B/E No. 9210017 dated 13.12.2023**

M/s Oseveh Tradlink FZ-LLC purchased the Natural Magnesium Lumps/Magnesium Carbonate from Sohail Minerals Suppliers, Haroon Bahria, Co-operative Housing Society, Balula Town, Hub River Road, Karachi, Pakistan and shipped 280 MTs Magnesite Lumps/Magnesium Carbonate with 10 Containers from Pakistan to Oseveh Tradeline FZ-LLC, UAE and arrived to UAE vide Bill of Lading No. ASL/KHI/JEA-1159/23 dated 04.12.2023 (**RUD No.-27**) and the same subject goods with same 10 containers were loaded on another vessel and further arrived at Mundra Port with UAE shipper name Oseveh Tradeline FZ LLC. Further M/s Valuce Glaze filed the B/E no. 9210017 dated 13.12.2023 for same 05 containers no. CINU3040120, MSCU3648743, MCCU9133587, WEDU1666458, WSCU6694266 and for another five containers B/E filed by M/s Arcus Overseas, Morbi. In order to verify the Country of Origin of subject goods imported at Mundra port vide the above-mentioned containers, inquiries were made from the website of M/s. Karachi International Container Terminal Ltd. ([www.kictl.com](http://www.kictl.com)) (**RUD-NO.28**). The details are as under-

BILL OF LADING FROM PAKISTAN TO JABEL ALI (In respect of Pakistan Based Supplier) BL NO. ASL/KHI/JEA/1159-23 dated 04.12.2023 (RUD No.29)			Invoice of Sohail Minerals Supplier, Pakistan SMS-0007 dated 29.11.2023(RUD No.-30)		Tracking of Containers CINU3040120 and WEDU1666458 on ( <a href="http://www.kictl.com">www.kictl.com</a> )	Containers imported vide B/E no. 9210017 dated 13.12.2023 by M/s Valuce Glaze
Name of Supplier/ shipper and load port	Consignee	No. of Containers and quantity / Goods	Buyer/ Importer / Consignee / Goods	Containers Total:10		
Sohail Minerals Supplier, Haroon Bahria, Co-operative Housing Society, Balula Town, Hub River Road, Karachi, Pakistan	Oseveh Tradeline LLC, UAE	10 containers and 280MTs; Natural Magnesium Carbonate  Out of 10 Containers, 5 are as mentioned below:  CINU3040120, MSCU3648743, MCCU9133587, WEDU1666458, WSCU6694266	Oseveh Tradeline LLC, UAE; Magnesite Lumps	Out of 10 Containers, 5 are mentioned below:  CINU3040120, MSCU3648743, MCCU9133587, WEDU1666458, WSCU6694266	Showing movement from Karachi (29.12.2023) to Jabel Ali (Arrival on 03.12.2023)	CINU3040120, MSCU3648743, MCCU9133587, WEDU1666458, WSCU6694266

### **Import of goods from Pakistan after cross stuffing**

**23.** For the Containers covered under 17 B/Es (Mentioned at above said Table -1, except Sl No. 11), the importer and other key persons involved in this conspiracy were attempting to camouflage the actual country of origin of the subject goods by way of changing the route of transportation in documents and changing containers (**Cross stuffing**) at Oman/Malaysia/UAE.

**23.1** Shri Maulik Atulbhai Shah used to import these goods from Pakistan to UAE. In UAE the goods will be de-stuffed from these containers and again stuffed in new containers. Then the goods will be transported through other vessels to Mundra Port, India with new documents showing origin from Turkmenistan and supplier from UAE. In a similar manner Shri Fayaz used to import these goods from Pakistan to Oman and Malaysia and after conducting cross stuffing there the subject goods used to be stuffed in different containers and transported through different Vessels to Mundra Port in India. The said goods under different documents from Oman and Malaysia used to show country of origin from Oman and Malaysia and supplier of these Countries. In similar Fashion, Mr. Mohsen would arrange for import of these goods from Pakistan. After cross stuffing, these goods were sent

to Mundra Port, India with supplier name as M/s. Reliance Impex General Trading and country of origin mentioned as Turkey.

For this purpose, they were preparing two sets of documents i.e. one for Pakistan to Oman/Malaysia/UAE for movement of goods from Pakistan to these countries. Then, they were preparing another set of documents for movement of these goods from Oman/Malaysia/UAE to Mundra Port, India. However, for this movement, they would declare the goods by declaring the country of origin as UAE/Oman/Malaysia/Turkey/Turkmenistan. In these documents the suppliers were mentioned as M/s OSEVEH TRADELINK FZ-LLC, M/s AL KANZ MAWARID LLC,, M/s GEM MINERALS SDN BHD, M/s K WIN RESOURCES, M/s AL BURAIMI MINERALS, M/s CRESCOGRAPH SOLUTIONS SDN BHD, M/s KENOZ AL MADINA INTERNATIONAL LLC, M/S. RELIANCE IMPEX GENERAL TRADING, UAE.

**23.2** It is revealed that the below 17 B/Es which are Pakistan originated goods shipped from Pakistan port which were arrived at Mundra port via UAE/Oman/Malaysia by way of **cross stuffing** at UAE/Oman/Malaysia etc.-The details of 17 B/Es are as under-

**Table- 2**

Sr. No.	Bill of Entry No.	Date	Declared description of goods	Declared country of Origin
1	4032427	04-01-2023	RAW MAGANESITE	OM
2	4310697	23-01-2023	RAW MAGANESITE	MY
3	4630067	13-02-2023	RAW MAGNESITE	OM
4	4630068	13-02-2023	RAW MAGNESITE	OM
5	4944035	07-03-2023	RAW MAGNESITE	MY
6	6726406	05-07-2023	RAW MAGENSITE LUMPS	OM
7	7386749	17-08-2023	RAW MAGENSITE	OM
8	7997859	25-09-2023	RAW MAGNESITE	MY
9	8256233	12-10-2023	NATURAL MAGNESIUM CARBONATE	TM
10	8991262	29-11-2023	RAW MAGENSITE LUMPS	OM
11	3557784	01-12-2022	RAW MAGNESITE	MY
12	3703429	12-12-2022	RAW MAGANISITE	OM
13	7623392	24-02-2022	RAW MAGNESITE (NATURAL MAGNESIUM CARBONATE)	OM
14	4339173	16-06-2021	RAW MAGNESITE	MY
15	4700178	16-07-2021	RAW MAGNESITE (REST AS PER INVOICE AND PACKING LIST)	TR
16	6731452	18-12-2021	RAW MAGNESITE	OM
17	5188679	25-08-2021	RAW MAGENSITE LUMPS	TR

The details of evidences in respect of some B/Es are as under-

**(i) For B/E No. 6726406 dated 05.07.2023**

M/s Bakhtawar Industries, C-225, Ground Floor, PECHS, near Tariq Road, Karachi, Pakistan, shipped 280 MTs (10 containers) of Pakistan-originated goods i.e. "Raw Magnesite Lumps," to M/s Al Kanz Mawarid LLC, Oman. The goods were initially stuffed into 10 containers and loaded for shipment from Karachi, Pakistan.

Subsequently, cross-stuffing operations was carried out in Oman, where the same 280 MTs of goods were reloaded into another set of 10 containers. These goods then arrived at Mundra Port aboard a different vessel. For this shipment of 280 MTs, the Bill of Entry (B/E) No. 6726406, dated 05.07.2023, was filed by M/s Valuce Glaze, mentioned with supplier name i.e. M/s Al Kanz Mawarid LLC, Oman.

The details are as under-

As per Bill of Lading No. KSOHML14914 DATED 21.06.2023 (RUD:31 )				As per Bill of Entry No. 6726406 dated 05.07.2023 filed by M/s Valuce Glaze	
Shipper	Port of Loading/ Shipped of Board Date	Consignee	Quantity, No. of Containers, Country of Origin, and, Description of goods	Name of Supplier	Quantity, No. of Containers, and, Description of goods
M/s Bakhtawar Industries, C- 225, Ground Floor, PECHS, Near Tariq Road, Karachi, Pakistan	Karachi, Pakistan  21.06.2023	M/s Al kanz Mawarid LLC,PC 114,PO Box-235, Al saeab, Muscut, Oman	Quantity -280 MTs, No. of Containers- 10 Containers Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s Al kanz Mawarid LLC, PC 114, PO Box-235, Al saeab, Muscut, Oman	Quantity -280 MTs, No. of Containers- 10 Containers, Description of goods- Raw Magnesite Lumps

## (ii) For B/E No. 7386749 dated 17.08.2023

M/s Oseveh Tradelink FZ LLC, UAE, purchased Raw Magnesite Lumps/Natural Magnesite Carbonate originating from Pakistan from a Pakistan-based supplier. The shipment, totalling 280 MTs, was sent to M/s Al Kanz Mawarid LLC, Oman, from Karachi, Pakistan. The invoice for this transaction was issued by M/s Oseveh Tradelink FZ LLC, UAE, under Invoice No. OTF/PL/2023/009, dated 27.07.2023. Additionally, a Certificate of Origin, issued by the UAE Chamber of Commerce, was provided, bearing Certificate No. 133439, dated 08.08.2023 (RUD 32), which confirmed the country of origin as Pakistan, aligned with the same Invoice No.

Subsequent to the shipment, cross-stuffing was carried out in Oman. The same 280 MTs of goods were then reloaded onto different containers and vessels for onward transportation. Upon arrival at Mundra Port, the goods were cleared under Bill of Entry (B/E) No. 7386749, dated 17.08.2023, which was filed by M/s Valuce Glaze, with the supplier name, M/s Al Kanz Mawarid LLC, Oman, as mentioned.

The details are as under-

As per Commercial Invoice No. OTF/PL/2023/009 dated 27.07.2023 issued by M/s Oseveh Tradelink FZ LLC, UAE (RUD-33)				As per Bill of Entry No.7386749 dated 17.08.2023 filed by M/s Valuce Glaze	
Shipper and Authorized Signatory	Port of Loading and Discharge port	Consignee	Quantity, No. of Containers, Country of Origin, and, Description of goods	Name of Supplier	Quantity, and, Description of goods
M/s Oseveh Tradelink FZ LLC, UAE, Authorized Signatory- Maulik Atulbhai Shah	Port of Loading- Karachi, Pakistan, Discharge Port- Sohar	M/s Al kanz Mawarid LLC,PC 114,PO Box-235, Al saeab, Muscut, Oman	Quantity -280 MTs, Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s Al kanz Mawarid LLC, PC 114, PO Box-235, Al saeab, Muscut, Oman	Quantity - 280 MTs, Description of goods- Raw Magnesite

**(iii) For B/E No. 7997859 dated 25.09.2023**

M/s Oseveh Tradelink FZ LLC, UAE, purchased Raw Magnesite Lumps/Natural Magnesite Carbonate originating from Pakistan from a Pakistan-based supplier. The shipment, totalling 280 MTs, was sent to M/s Gem Minerals SDN-BHD, C-2G, Jalan SS15/4D, 47500, Subang Jaya, Selangor Darul Ehsan, Malaysia, departing from Karachi, Pakistan. The transaction was invoiced by M/s Oseveh Tradelink FZ LLC, UAE, under Invoice No. OTF/CI/2023/010, dated 18.08.2023.

Subsequently, cross-stuffing was carried out in Malaysia, where the same 280 MTs of goods were reloaded into different containers. These goods were then shipped to Mundra Port aboard another vessel. For this shipment, the Bill of Entry (B/E) No. 7997859, dated 25.09.2023, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s Gem Minerals SDN-BHD, Malaysia.

The details are as under –

As per Commercial Invoice No.OTF/CI/2023/010 dated 18.08.2023 issued by M/s Oseveh Tradelink FZ LLC, UAE (RUD-34 )				As per Bill of Entry No. 7997859 dated 25.09.2023 filed by M/s Valuce Glaze	
Shipper and Authorized Signatory	Port of Loading and Discharge port	Consignee	Quantity, Country of Origin, and, Description of goods	Name of Supplier	Quantity, and, Description of goods
M/s Oseveh Tradelink FZ LLC,UAE, Authorized Signatory- Maulik Atulbhai Shah	Port of Loading- <b>Karachi, Pakistan,</b> Discharge Port- <b>Port kalang, Malaysia</b>	M/s Gem Minerals SDN-BHD, C-2G,Jalan SS15/4D,47500,Dubang Jaya, Selangor Darul, Ehsan, Malaysia	Quantity -280 MTs, Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s Gem Minerals SDN-BHD, C-2G, Jalan SS15/4D, 47500, Dubang Jaya, Selangor Darul, Ehsan, Malaysia	Quantity - 280 MTs, Description of goods- Raw Magnesite

**(IV) For B/ E No. 4630068 dated 13.02.2023**

M/s Al Buraimi Minerals (CR 1205333), P.O. Box 123, PC 311, Al Buraimi, Sultanate of Oman, purchased Raw Magnesite Lumps/Natural Magnesite Carbonate originating from Pakistan from M/s 5 Star Stones and Metals import and export company , Office A-2, Plot ST 10, 1st Floor, Jumani Arcade, Block D-14, Gulshan-e-Iqbal, Karachi East, Pakistan. The shipment, totalling 280 MTs, was sent from Karachi, Pakistan, to Sohar, Oman. The transaction was invoiced by M/s 5 Star Stones and Metals, Pakistan, under Invoice No. 5STAR/MG/39/22, dated 02.01.2023.

Subsequently, cross-stuffing operations were carried out in Oman, and the same 280 MTs of goods were reloaded into different containers. These goods then arrived at Mundra Port aboard another vessel. For this shipment, Bill of Entry (B/E) No. 7997859, dated 25.09.2023, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s Al Buraimi Minerals, Sultanate of Oman.

The details are as under-

As per Invoice No.5STAR/MG/39/22 dated 02.01.2023 issued by M/s 5 Star stones and Metals, Import and export company (RUD-35 )	As per Bill of Entry No.4630068 dated 13.02.2023 filed by M/s Valuce Glaze
---	--

Shipper and Authorized Signatory	Shipped at and Discharge port	Consignee	Quantity, Country of Origin, and, Description of goods	Name of Supplier	Quantity, and, Description of goods
M/s 5 Star stones and Metals, Import and export company, Office- A-2, Plot- ST 10, 1st Floor Juman Arcade, Block D-14, Gulshan -E-Iqbal, Karachi East Gulshan Town, Pakistan  Authorized Signatory- Asquar Duraid	Port of Loading- Karachi, Pakistan, Discharge Port- Sohar, Oman	M/s AL BURAIMI MINERALS (CR 1205333) P.O BOX 123, PC 311 AL BURAIMI, SULTANATE OF OMAN	Quantity -280 MTs, Country of Origin-Pakistan, Description of goods- Raw Magnesite Lumps	M/s AL BURAIMI MINERALS (CR 1205333) P.O BOX 123, PC 311 AL BURAIMI, SULTANATE OF OMAN	Quantity - 279.32 (approx. 280 MTs), Description of goods- Raw Magnesite

**(V) For Bill of Entry No. 4310697 dated 23.01.2023**

M/s 5 Star Stones and Metals import and export company, Office A-2, Plot ST 10, 1st Floor, Juman Arcade, Block D-14, Gulshan-e-Iqbal, Karachi East, Pakistan, shipped 280 MTs of Raw Magnesite Lumps/Natural Magnesite Carbonate originating from Pakistan to M/s Crecrograph Solution SDN BHD, located at A-1, 06-07, Arcorius Business Suite, Block A1, No. 10, Jalan Kiara, Mont Kiara, 50480, Kuala Lumpur, Malaysia. The shipment was made from Karachi, Pakistan, to Port Klang, Malaysia, under Bill of Lading No. OSLKHIPKG105822, dated 31.10.2022.

Subsequent to the shipment, cross-stuffing operations were carried out in Malaysia, and 196 MTs of the original 280 MTs were reloaded into different containers. These 196 MTs of goods then arrived at Mundra Port aboard a different vessel. For this shipment of 196 MTs, Bill of Entry (B/E) No. 4310697, dated 23.01.2023, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s Crecrograph Solution SDN BHD, Malaysia.

The details are as under-

As per Bill of Lading No. OSLKHIPKG105822 dated 31.10.2022 issued by M/s Oceanic Star Line (RUD no.-36 )				As per Bill of Entry No.4310697 dated 23.01.2023 filed by M/s Valuce Glaze	
Shipper	Port of Loading and Discharge port	Consignee	Quantity, Country of Origin and Description of goods	Name of Supplier	Quantity, and, Description of goods
M/s 5 Star stones and Metals, Import and export company	Port of Loading- Karachi, Pakistan, Discharge Port- Port Klang, Malaysia	M/s Crecrograph Solution SDN BHD, A-1,06-07, Arcorius Business suite, Block-A1, No. 10, Jalan Kiara, Mont Kiara, 50480, Kualalampur, Malaysia	Quantity -280 MTs, Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s Crecrograph Solution SDN BHD, A-1,06-07, Arcorius Business suite, Block-A1, No. 10, Jalan Kiara, Mont Kiara, 50480, Kualalampur, Malaysia	Quantity - 196 MTs, Description of goods- Raw Magnesite

**(vi ) For Bill of Entry No. 7623392 dated 24.02.2022**



M/s 5 Star Stones and Metals import and export company, Office A-2, Plot ST 10, 1st Floor, Jumani Arcade, Block D-14, Gulshan-e-Iqbal, Karachi East, Pakistan, shipped 277.05 MTs of Raw Magnesite Lumps/Natural Magnesite Carbonate, originating from Pakistan, to M/s KENOZ ALMADINA INTERNATIONAL LLC, CR- 129830, P.O. Box 310, P.C. 314, Sultanate of Oman. The shipment was made from Karachi, Pakistan, to Sohar, Oman, under Bill of Lading No. CAPEKHISOH0066, dated 27.12.2021 (container tracking shown at [www.kictl.com](http://www.kictl.com) (RUD-37).

Subsequent to the shipment, cross-stuffing operations were carried out in Oman, and the goods were reloaded into different containers. These goods then arrived at Mundra Port aboard a different vessel. For the same 277.05 MTs of goods, Bill of Entry (B/E) No. 7623392, dated 24.02.2022, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s KENOZ ALMADINA INTERNATIONAL LLC, Oman.

The details are as under-

As per Bill of Lading No. CAPEKHISOH0066 dated 27.12.2021 (RUD No.- 38)				As per Bill of Entry No.7623392 dated 24.02.2022 filed by M/s Valuce Glaze	
Shipper	Port of Loading and Discharge port	Consignee	Quantity, Country of Origin, and, Description of goods	Name of Supplier	Quantity, and, Description of goods
M/s 5 Star stones and Metals, Import and export company	Port of Loading- Karachi, Pakistan, Discharge Port- Sohar, Oman	M/s KENOZ ALMADINA INTERNATIONAL LLC, CR# 129830, PO BOX 310, P.C 314, SULTANATE OF OMAN	Quantity -277.05 MTs, Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s KENOZ ALMADINA INTERNATIONAL LLC, CR# 129830, PO BOX 310, P.C 314, SULTANATE OF OMAN	Quantity - 277.05 MTs, Description of goods- Raw Magnesite (Natural Magnesium Carbonate)

**(vii) For Bill of Entry No. 6731452 dated 18.12.2021**

M/s 5 Star Stones and Metals import and export company, Office A-2, Plot ST 10, 1st Floor, Jumani Arcade, Block D-14, Gulshan-e-Iqbal, Karachi East, Pakistan, shipped 280 MTs (10 containers) of Raw Magnesite Lumps/Natural Magnesite Carbonate, originating from Pakistan, to M/s KENOZ ALMADINA INTERNATIONAL LLC, CR- 129830, P.O. Box 310, P.C. 314, Sultanate of Oman. The shipment was dispatched from Karachi, Pakistan, to Sohar, Oman, under Bill of Lading No. HLCUKHI211127266, dated 16.11.2021 (container tracking shown at [www.kictl.com](http://www.kictl.com) (RUD-39).

Subsequent to the shipment, cross-stuffing operations were carried out in Oman, and the goods were reloaded into different containers. These goods then arrived at Mundra Port aboard a different vessel. For the same 280 MTs of goods, Bill of Entry (B/E) No. 6731452, dated 18.12.2021, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s KENOZ ALMADINA INTERNATIONAL LLC, Oman,

The details are as under-

As per Bill of Lading No. HLCUKHI211127266 dated 16.11.2021 (RUD No.-40)				As per Bill of Entry No. HLCUKHI211127266 dated 16.11.21 filed by M/s Valuce Glaze	
Shipper	Port of Loading and	Consignee	Quantity, No. of Containers, Country of Origin,	Name of Supplier	Quantity, and, Description of goods

	Discharge port		and, Description of goods		
M/s 5 Star stones and Metals, Import and export company	Port of Loading- <b>Karachi, Pakistan,</b> Discharge Port- <b>sohar, Oman</b>	M/s KENOZ ALMADINA INTERNATIONAL AL LLC, CR# 129830, PO BOX 310, P.C 314, SULTANATE OF OMAN	Quantity -280 MTs, No. Of Containers-10 Containers Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s KENOZ ALMADINA INTERNATIONAL LLC, CR# 129830, PO BOX 310, P.C 314, SULTANATE OF OMAN	Quantity -280 MTs, No. of Containers-10 containers Description of goods- Raw Magnesite

**(Viii) For B/ E No. 4944035 dated 07.03.2023**

M/s Kwin Resources, located at No. 6B, Jalan Batu Unjur 1, Taman Bayu Perdana, 41200 Klang, Selangor Darul Ehsan, Malaysia, purchased Raw Magnesite Lumps/Natural Magnesite Carbonate, originating from Pakistan, from M/s 5 Star Stones and Metals import and export company ,A-2, Plot ST 10, 1st Floor, Jumani Arcade, Block D-14, Gulshan-e-Iqbal, Karachi East, Pakistan. The shipment, totalling 280 MTs, was sent from Karachi, Pakistan, to Sohar, Oman, with the transaction invoiced by M/s 5 Star Stones and Metals import and export company, Pakistan, under Invoice No. 5STAR/MG/42/23, dated 23.01.2023.

Subsequent to the shipment, cross-stuffing operations were carried out in Malaysia, and the same 280 MTs of goods were reloaded into different containers. These goods were then shipped to Mundra Port aboard a different vessel. For this shipment of 280 MTs, Bill of Entry (B/E) No. 4944035, dated 07.03.2023, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s Kwin Resources, Malaysia.

The details are as under-

As per Invoice No.5STAR/MG/42/23 dated 23.01.2023 issued by M/s 5 Star stones and Metals, Import and export company (RUD-41 )				As per Bill of Entry No.4944035 dated 07.03.2023 filed by M/s Valuce Glaze		
Shipper and Authorized Signatory	Shipped at and Discharge port	Consignee	Quantity, No. of Containers, Country of Origin and Description of goods	Name of Supplier	Quantity, and, Description of goods	
M/s 5 Star stones and Metals, Import and export company, Office- A-2, Plot- ST 10, 1st Floor Jumani Arcade, Block D-14, Gulshan -E-Iqbal, Karachi East Gulshan Town, Pakistan  Authorized Signatory- Asquar Duraid	Port of Loading- <b>Karachi, Pakistan</b> , Discharge Port- <b>Kalang, Malaysia</b>	M/s, KWIN RESOURCES NO. 6B, JALAN BATU UNJUR 1, TAMAN BAYU PERDANA, 41200 KLANG, SELANGOR DARUL EHSAN, MALAYSIA	Quantity -280 MTs, No. of Containers-10, Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s, KWIN RESOURCES NO. 6B, JALAN BATU UNJUR 1, TAMAN BAYU PERDANA, 41200 KLANG, SELANGOR DARUL EHSAN, MALAYSIA	Quantity- 280 MTs, No. of Containers-10, Description of goods- Raw Magnesite	

The relevant documents taken from the mobile phone/email of Shri Nishank Bhorania, Partner of M/s Valuce Glaze.

**(ix) For B/ E No. 4630067 dated 13.02.2023**

M/s Al Buraimi Minerals (CR 1205333), P.O. Box 123, PC 311, Al Buraimi, Sultanate of Oman, purchased Raw Magnesite Lumps/Natural Magnesite Carbonate, originating from Pakistan, from M/s Bailey Trading Company (Pvt.) Ltd., M-1-94C, Jami Comm: St 11, Phase VII, DHA Karachi, Pakistan. The shipment, totalling 280 MTs ( $\pm 10\%$ ), was sent from Karachi, Pakistan, to the Sultanate of Oman, with the transaction invoiced by M/s Bailey Trading Company (Pvt.) Ltd., Pakistan, under Invoice No. BTC-ABM-2023, dated 19.01.2023.

Subsequent to the shipment, cross-stuffing operations were carried out in Oman, and the same 280 MTs ( $\pm 10\%$ ) of goods were reloaded into different containers. These goods then arrived at Mundra Port aboard a different vessel. For the same goods, totalling 278.51 MTs ( $\pm 10\%$ ), Bill of Entry (B/E) No. 4630067, dated 13.02.2023, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s Al Buraimi Minerals, Sultanate of Oman.

The details are as under-

As per Invoice No. BTC-ABM-2023 dated 19.01.2023 issued by M/s Bailey Trading Company (pvt.) ltd, Pakistan (RUD-42 )				As per Bill of Entry No.4630067 dated 13.02.2023 filed by M/s Valuce Glaze	
Shipper	Loading port and Discharge at	Consignee	Quantity, Country of Origin, and, Description of goods	Name of Supplier	Quantity, and, Description of goods
M/s Bailey Trading Company (pvt.) Ltd., M-1-94C, Jami Comm: St 11, Phase VII, DHA Karachi, Pakistan	Port of Loading- Karachi, Pakistan, Discharge at-Oman	M/s AL BURAIMI MINERALS (CR 1205333) P.O BOX 123, PC 311 AL BURAIMI, SULTANATE OF OMAN	Quantity -280 MTs, Country of Origin- Pakistan, Description of goods- Magnesite (MGO) Lumps	M/s AL BURAIMI MINERALS (CR 1205333) P.O BOX 123, PC 311 AL BURAIMI, SULTANATE OF OMAN	Quantity - 278.51 (approx. 280 MTs), Description of goods- Raw Magnesite

**(X) For B/E No. 8991262 dated 29.11.2023**

M/s Oseveh Tradelink FZ LLC, UAE, shipped a total of 280 MTs of Raw Magnesite Lumps/Natural Magnesite Carbonate, originating from Pakistan, to M/s Al Kanz Mawarid LLC, P.C. 114, P.O. Box 235, Al Saeeb, Muscat, Oman, for Sohar, Oman with M/s Vega Shipping Services LLC, Oman handling the shipment. The cargo arrival notice was generated by M/s Vega Shipping Services LLC under reference No. SFIF000052/202, dated 07.08.2023 (container tracking shown at [www.kgtl.com](http://www.kgtl.com))

Subsequent to the shipment, cross-stuffing operations were carried out in Oman, and 134.9 MTs of the original 280 MTs were reloaded into different containers. These goods then arrived at Mundra Port aboard another vessel. For the 134.9 MTs of goods, Bill of Entry (B/E) No. 4630067, dated 13.02.2023, was filed by M/s Valuce Glaze, with mentioned supplier name i.e. M/s Al Kanz Mawarid LLC, Oman.

The details are as under-

As per arrival notice ref. No.SFIF000052/202 dated 07.08.2023 issued by M/s Vega Shipping Services LLC (RUD-43 )				As per Bill of Entry No.8991262 dated 29.11.2023 filed by M/s Valuce Glaze	
Shipper and Authorized Signatory	Port of Loading and Discharge port	Consignee	Quantity, No. of Containers, Country of Origin and Description of goods	Name of Supplier	Quantity, and, Description of goods

M/s Oseveh Tradelink FZ LLC, UAE, Authorized Signatory- Maulik Atulbhai Shah	Port of Loading- <b>Karachi, Pakistan,</b> Discharge Port- <b>Sohar, Oman</b>	M/s Al kanz Mawarid LLC, PC 114, PO Box- 235, Al saeeb, Muscut, Oman	Quantity-280 MTs, Country of Origin- Pakistan, Description of goods- Raw Magnesite Lumps	M/s Al kanz Mawarid LLC, PC 114, PO Box-235, Al saeeb, Muscut, Oman	Quantity - 134.9 MTs, Description of goods- Raw Magnesite Lumps
--	---	--	--	---	---

The container tracking for export from Karachi, Pakistan to Sohar Oman is downloaded from [www.kgtl.com](http://www.kgtl.com) (RUD-44). The screenshot of container no. ASLU5068699 (Mentioned in arrival notice issued by M/ Vega Shipping Services LLC vide ref. No.. SFIF000052/202 dated 07.08.2023) is in Said RUD.

24. Investigation revealed that Shri Maulik Atulbhai Shah and Shri Fayaz purchased the subject goods from various suppliers in Pakistan i.e. M/s Bakhtabar Industries, M/s 5 Star stones and Metals, Import and export company, M/s Bailey Trading Company (pvt.) ltd., Sohail Minerals, Pakistan Integrated Stones corporations, Shri Waheed etc. Shri Maulik Atulbhai Shah and Shri Fayaz imported these goods in substantial quantities, and after cross-stuffing in Oman/Malaysia/UAE, these goods were shipped to Mundra Port with fabricated documents. The documentation either continued to reference Al Buraimi Minerals (who initially sourced the goods from Pakistan) or falsely cited other entities, including M/s Al kanz Mawarid LLC, Oman, M/s, KWIN RESOURCES, M/s Crescograph SOLUTIONS SDN BHD, M/s GEM MINERALS SDN BHD, M/s OSEVEH TRADELINK FZ-LLC, M/s Energya Petrochem FZE, UAE, M/s Reliance Impex General Trading, for the sole purpose of documentation in which mentioned the country of origin was incorrectly stated as Oman/Malaysia/Turkey/Turkmenistan.

Several evidences have been recovered during investigation which show, how Shri Fayaz and Shri Maulik Shah in connivance with Nishank Bhorania sourced Magnesite Lumps/Magnesium Carbonate from Pakistan into Oman/Malaysia/UAE in the name of firms mentioned above. The documents extracted from Shri Nishank Bhorania's Mobile phone and details evidencing the same are as under-

RUD No.	Email dated, Invoice No. / BL No. and date	Pakistani supplier / seller	Details of Purchaser and further seller of Oman/UAE	Description of goods	Load port and Discharge port	Brief of the documents
(RUD No.- 45)	Purchase Order No.07/2022 dated 02.12.2022	M/s 5 STAR STONES & METALS IMP & EXP COMPANY ADD: A-2, PLOT# ST 10, 1st FLOOR JUMANI ARCADE-BLOCK D-14, GULSHAN-e-IQBAL, EAST GULSHAN TOWN KARACHI, PAKISTAN	M/s AL BURAIMI MINERALS (CR 1205333) P.O BOX 123, PC 311 AL BURAIMI, SULTANATE OF OMAN	Description- RAW MAGNESITE: MgO Quantity- 840MTs	Loading port- Karachi Port Discharge port- Sohar, Oman	M/s Al Buraimi Minerals, Oman had purchased total 840 MTs of Raw Magnesite Lumps from Pakistani seller M/s 5 STAR STONES & METALS IMP & EXP COMPANY, Karachi, Pakistan
	BL No. KHICB220005 91 dated 14.12.2022	M/s 5 STAR STONES & METALS IMP & EXP COMPANY ADD: A-2, PLOT# ST 10, 1st FLOOR JUMANI ARCADE BLOCK D-14, GULSHAN-e-	M/s AL BURAIMI MINERALS (CR 1205333) P.O BOX 123, PC 311 AL BURAIMI,	Description- RAW MAGNESITE: MgO Quantity- 280MTs	Loading port- Karachi Port Discharge port- Sohar, Oman	M/s 5 STAR STONES & METALS IMP & EXP COMPANY shipped to M/s M/s Al Buraimi Minerals, Oman 280 MTs of Goods i.e. Raw Magnesite lumps.

		IQBAL, EAST GULSHAN TOWN KARACHI, PAKISTAN	SULTANAT E OF OMAN			
(RUD No.-46)	1. Email Dt 21.11.2022 from Ahmed Javaid of Pakistan Integrated Stones (pisc00@hotmail.com) to Shri Nishank Bhorania, Deep Sitapara, Ravi Kumar (other name of Maulik Shah) etc. enclosing proforma invoice  2. Proforma Invoice No. PISC-EPF-02-420 Dt 20.11.2022	Pakistan Integrated Stones Corporation, Pakistan	Consignee in invoice is "Energyya Petrochem FZE, Dubai, UAE"			Shri Ahmed Javaid of Pakistan Integrated Stones (pisc00@hotmail.com) sent an Email Dt 21.11.2022 to Shri Nishank Bhorania, Deep Sitapara, Ravi Kumar (other name of Maulik Shah) etc. enclosing proforma invoice and requesting for issuance of CRO.  Proforma Invoice No. PISC-EPF-02-420 Dt 20.11.2022 mentions the supply of 560 MT of Raw Magnesite Lumps from Pakistan Integrated Stones Corporation, Pakistan to Energyya Petrochem FZE, Dubai, UAE.
(RUD No.-47)	3. E-mail dated 19.07.2022 at 18.31Hrs of Ravi Shah (another name of Maulik Atulbhai Shah) to Shri Waheed (email- chwaheed255@gmail.com)	Pakistani Supplier- Waheed	M/s Veritas Energy LLC, UAE			Ravi Shah (another name of Maulik Atulbhai Shah) sent a message through E-mail dated 19.07.2022 at 18.31Hrs to Pakistani person Shri Waheed (email- chwaheed255@gmail.com) with request to him that once he received payment (payment reference no. 033DBFC222001049) then confirm it and also requested that to send pictures at the time of loading. Also attached Invoice no. 786-MIB-36/2022 dated-20.07.2022.

25. During investigation, documents extract from Shri Nishank Bhorania Mobile/ email and other related persons, was examined and after scrutiny, it was found that the importer had imported all the consignments of subject goods from Year 2021 to year 2023 from Pakistan, in which 17 import consignments had imported by way of Cross stuffing at Oman/Malaysia/UAE.

25.1 Cross stuffing had been done at Oman/Malaysia/UAE and deal regarding cross stuffing were made on different WhatsApp Group "MGO Valuce" (Alkanz/Oseveh/Nishank, "Energyya & Sahama" and "Energyya& Amir Bhai" by Shri Fayaz and Shri Maulik Atulbhai Shah, Nishank Bhorania, Ahmed and Amir Memon (Pakistani person), and other members. It is clear that the subject goods imported from Pakistan and arrived at Mundra via Oman/Malaysia/Dubai with cross stuffing at Oman/Malaysia/Dubai. The details of WhatsApp chatting on group are as under-

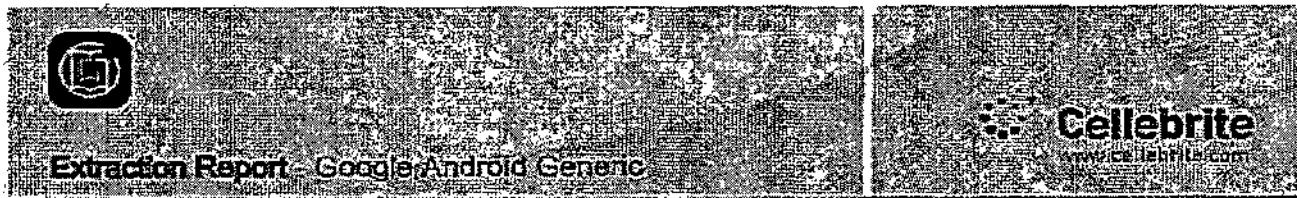
(i) Whatsapp Group "MGO Valuce" (Alkanz/Oseveh/Nishank)-

As per WhatsApp chat conversation on 04.07.2023 in different time on WhatsApp group "MGO Valuce" (ALKANZ/Oseveh/Nishank) between Shri Fayaz, Shri Nishank Bhorania and Shri Maulik Atulbhai Shah (RUD No.48)-

Time	Sender	Chat on WhatsApp	Meaning of Chat
10.20 (UTC+0)	Maulik	Hi Fayaz Bhai	Shri Maulik Shah told to Fayaz i.e. Hi Fayaz Bhai
10.20 (UTC+0)	Maulik	As Nishan Bhai told me you need magnesite	Shri Maulik Shah Told to Fayaz that as per Nishankbhai he needed magnesite.
10.20 (UTC+0)	Nishank	He is very good nice person like us	Shri Nishank told about Shri Fayaz that he was very good nice person like them.

10.23 (UTC+0)	Fayaz	Price on FOB Karachi	Shri Fayaz told that please provide the price on FOB Karachi of Magnesite
10.23 (UTC+0)	Nishank	Kindly send us material photos	Shri Nishank Told that send him Magnesite material photos.
10.23 (UTC+0)	Fayaz	CFR Shohar please	Shri Fayaz told that please provide CFR value on Shohar, Oman
10.21(UTC+0)	Maulik	You can get my references from Nishankbhai	Shri Maulik Shah told to Fayaz that he may verified about them from Shri Nishank bhai.
10.23 (UTC+0)	Fayaz	Are you currently supplying/	Shri Fayaz asked to Shri Maulik that "is he currently supplying".
10.27 (UTC+0)	Maulik	Yes	Shri Maulik told that yes
10.27 (UTC+0)	Fayaz	To which port?	Fayaz asked about which port.
10.27(UTC+0)	Maulik	Mundra regular	Maulik told that he has been supplied goods regular on Mundra port.
10.27 (UTC+0)	Fayaz	Via Jabel Ali?	Shri Fayaz asked that via jebel Ali.
10.27(UTC+0)	Maulik	Yes via Jebel Ali	Shri Maulik Shah confirmed that yes he has been sending Magnesite from Pakistan to Mundra via Jabel Ali.
10.28(UTC +0)	Maulik	I can do cross stuff and give you the CFR Mundra	Shri Maulik Shah told that he provide the goods from Pakistan to Mundra with cross stuffed at Jabel Ali,UAE.
10.28(UTC+)	Fayaz	we have been doing same thing from Malaysia since 2019	Shri Fayaz told that they (Shri Fayaz and Nishank Bhorania) had been doing the same thing i.e. goods send from Pakistan to Mundra with cross stuffed at Malaysia since 2019.

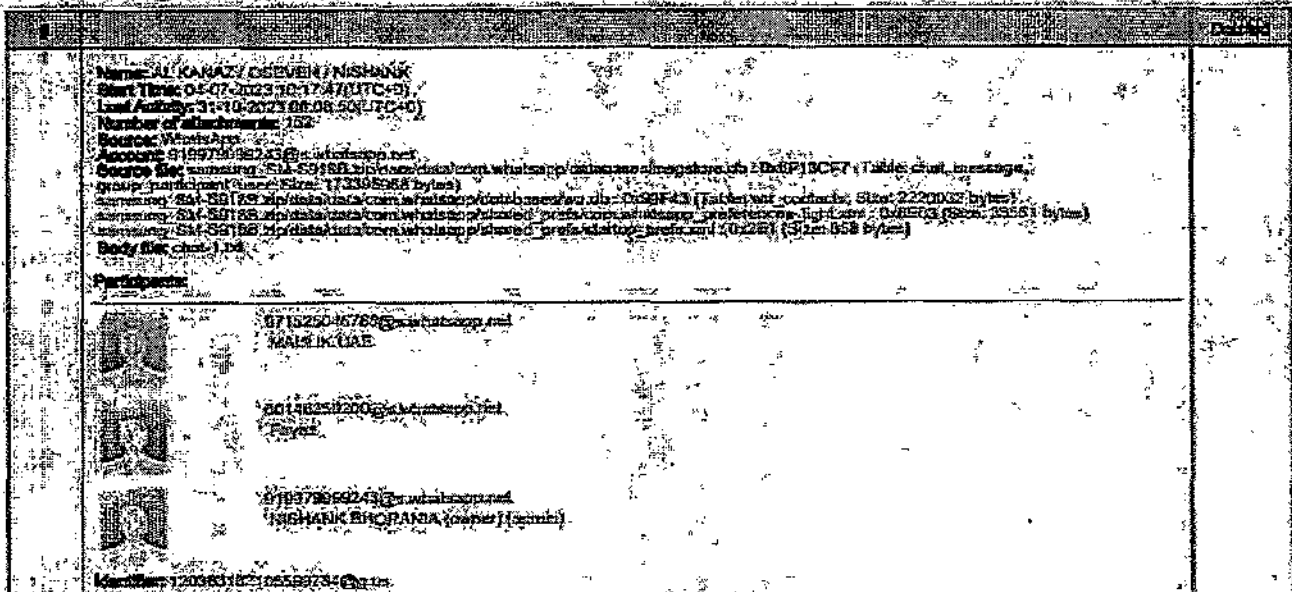
The screenshot of WhatsApp WhatsApp group "MGO Valuce" (ALKANZ/Oseveh/Nishank)are as under-



Chats(1)

WhatsApp(1)

919979999243@s.whatsapp.net (1)



## (ii) WhatsApp group "Energyya & Sahama"

A WhatsApp group "Energyya& Sahama" had been created by Universal Meg (+917984537017) and ZK (+919714538403) (another name of Maulik Shah), Deep Sitapara (+919725871701), Ahmed (+923099555694), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243) and Divya Sherasiya (+919727265747) were the member of

this group. Discussion regarding cross stuffing on this WhatsApp group had been made by member of this group. The details are as under-

(a) Details of WhatsApp group “Energyya & Sahama”:

Extraction Report - Apple iPhone

Cellebrite  
www.cellebrite.com

Chats (1)

WhatsApp (1)

919687447846@sa.whatsapp.net (1)

<div><div></div><div><b>ENERGYYA &amp; SAHAMA</b> Start Time: 03-10-2022 04:50:58(UTC+0) Last Activity: 10-04-2023 13:10:49(UTC+0) Number of attachments: 28 Source: WhatsApp Account: 919687447846@sa.whatsapp.net Source file: iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp/WhatsApp/shared/ChatStorage.sqlite:04519f3 (Text) ZWCHATSESSION.ZWMESSAGE.ZWAPPROFILEPUSHNAME:Shri:852865121ylna iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp/WhatsApp/shared/Library/Preferences/group.net.whatsapp/WhatsApp/share d_prefs/2023-4 (Size: 16354 bytes) Body file: chat-1.txt Participants:</div></div>	<div><div></div><div>919714538403@sa.whatsapp.net ZK (admin)</div></div> <div><div></div><div>919725871701@sa.whatsapp.net Deep Sitapara (admin)</div></div> <div><div></div><div>919687447846@sa.whatsapp.net Harsh Kalia (owner) (admin)</div></div> <div><div></div><div>923090555694@sa.whatsapp.net Ahmed (admin)</div></div> <div><div></div><div>919279893243@sa.whatsapp.net NISHANK BHORA (SA) (admin)</div></div> <div><div></div><div>919727265747@sa.whatsapp.net Divy Shrestha (admin)</div></div> <div><div></div><div>917994537017@sa.whatsapp.net Unkrent Mog (admin)</div></div>	<div>Deleted</div>
--	---	--------------------

120353020721277256@gprs

17/11/24

There is clearcut communication in the group regarding import of Magnesium Carbonate from Pakistan, cross stuffing and then supply to India as mentioned in chats below.

Chat Reference	Date and time of chat	sender	Content of chat	Brief of chatting
(RUD-49)	23.12.2022, at 12:10 (UTC+0)	ZK (as per statement of Shri Deep Sitapara, another name of Shri Maulik Shah was ZK)	One attachment of Invoice (mentioned with 23 Dec. 2022) generated by Pakistan Integrated stone Corporation, Pakistan	Z K (another name of Shri Maulik Shah) shared an invoice of Pakistan integrated stone Corporation for goods Natural Magnesium carbonate.
(RUD-50)	28.12.2022, at 05:01 (UTC+0)	ZK (Another name of Shri Maulik Shah) send message to Ahmed, Pakistani Person	Pl send me BL urgently	Z K demanded to Ahmed for providing the BL



	28.12.2022, at 06:41 (UTC+0)	Ahmed send a copy of BL	Attachment of copy of BL (scanned)	Ahmed send a copy (scanned) BL on group.
	29.12.2022, at 09:08 (UTC+0)	ZK send message to Ahmed, Pakistani Person	Urgently send original BL to our agent	ZK demanded to Ahmed for providing original BL to his agent.
(RUD No.- 51)	29.12.2022, at 09:08 (UTC+0)	ZK (Another name of Shri Maulik Shah) send message to group members	We need to start cross stuffing	Z K shared a message that he needed to start cross stuffing
	29.12.2022, at 09:20 (UTC+0)	ZK tag to Nishank Bhorania and send a message	Kindly urgently talk to Ahmed sir for BL	ZK requested to shri Nishank Bhorania for talking to Ahmed sir (Pakistani agent) for providing BL, due to start the cross stuffing.
(RUD No.- 52)	30.12.2022, at 05:46:46 (UTC+0)	ZK forwarded and shared two images on group	Shared two forwarded images of container stuffing	Z K shared two forwarded images of container stuffing for information to other group members.
	30.12.2022, at 09:20:50 (UTC+0)	ZK send a message on group for group members	Cross stuffing start	ZK informed to other group members that Cross stuffing started.

**(iii) WhatsApp group "Energyya& Amir Bhai"**

Another WhatsApp group "Energyya& Amir Bhai" had been created by Nishank Bhorania and ZK (+919714538403) (other name of Maulik Shah), Deep Sitapara (+919725871701), Amir Memon (+92322047593), Harsh Kaila (+919687447646), Nishank Bhorania (+919979999243), Divya Sherasiya (+919727265747), MG Microns (+919898589343), Amir Mimon(+923358130620) were the members of this group. Discussion regarding cross stuffing on this WhatsApp group had been made by member of this group. The details are as under-

WhatsApp (1)

819587447646@e.whatsapp.net (1)



~~Chen~~  
17/11/24

~~18/12/25~~

- from Pakistan based suppliers as mentioned in Chats below.

Chat Reference	Date and time of chat	sender	Content of chat	Brief of chatting
(RUD NO.- 53)	07.01.2023 at 6:39 (UTC+0)	ZK (Another name of Shri Maulik Shah) shared an image of stuffed container on WhatsApp group.	<i>One image of stuffed container</i>	ZK shared an image of stuffed container for information to other group members.
	07.01.2023 at 6:47 (UTC+0)	A message received by Shri Ravi and same message forwarded by ZK on group.	<i>Ravi sir till now 3 containers cross stuffing has completed 4 th and 6 in going on</i>	Someone present at container cross stuffing place and he informed to Shri Ravi that 3 containers cross stuffing has completed and 4 <sup>th</sup> and 6 <sup>th</sup> are going on and this message received by Zk and again he forwarded to group for information to group members regarding cross stuffing. <b>(As per statement of Shri Atulbhai Shah, (father of Shri Maulik Shah) pet name of shri Maulik Shah was Shri Ravi Kumar)</b>
	07.01.2023 at 07:02 (UTC+0)	Amir Memon send a message	Good	Amir Memon (Pakistani supplier) replied good.
(RUD NO.- 54)	07.01.2023 at 07:02 (UTC+0)	ZK tagged a message of Amir memon and send a message	<i>Aapke raj me he sir ji</i>	Replied "good" for cross stuffing by Aamir Memon and ZK tagged this message and stated that he was under Aamir memon (Pakistani supplier).

	07.01.2023 at 9:39 (UTC+0)	A received message forwarded by ZK.	<i>Cross stuffing stopped bcz of rain</i>	Someone present at container cross stuffing place and he informed to ZK that because of rain, containers cross stuffing stopped and the same message forwarded by Zkon group for information to group members regarding cross stuffing stopped due to rain.
(RUD No.-55)	07.01.2023 at 9:39 (UTC+0)	Amir memon tagged the message of zk and send a message	<i>Tagged message-"cross stuffing stopped bcz of rain", its good ....enjoy.</i>	Aamir memon replied to ZK that its good and do enjoy after cross stuffing stopped due to rain.
	07.01.2023 at 9:41 (UTC+0)	A message send by ZK	<i>What enjoy sir.....we have to finish our work</i>	ZK replied to Aamir memon in respect of enjoy that what do enjoy sir, we have to finish their work i.e cross stuffing.

## (b) WhatsApp chat between Nishank and Shri Maulik Atulbhai Shah

Chat Reference	Date and time of chat	sender	Content of chat	Brief of chatting
(RUD No.56 )	18.11.2022, 08.13 (UTC+0)	Nishank Bhorania	Good afternoon, please arrange to share payment swift from Dubai to Pakistan	Nishank Bhorania requested to Shri Maulik Atulbhai Shah that please arrange and share regarding payment swift from Dubai to Pakistan in respect of Magnesite.
	18.11.2022, 08.13 (UTC+0)	Maulik	Yes bhai	Shri Maulik Atulbhai Shah confirmed that yes bhai.
(RUD No.57)	18.11.2022, 11.39 (UTC+0)	Nishank Bhorania	Cross stuffing na video ne photos kiyare aave che	Nishank Bhorania asked to Maulik Shah about when he shared videos and photos of cross stuffing.
(RUD No.58 )	18.11.2022, 11.39 (UTC+0)	Maulik	2 photos aaya che	Shri Maulik Atulbhai Shah told to Shri Nishank Bhorania that received 02 photos of Cross stuffing.

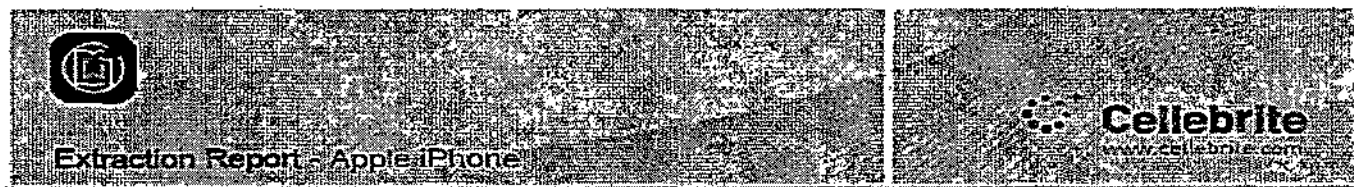
**26.** By manipulating the containers and/or changing seal numbers with a view to show the split route of transportation of subject goods for hiding the actual country of origin/export of subject goods and this activity were done by **cross stuffing at UAE**. The cross-stuffing charges have been made and informed through email and cross stuffing had been handled by key person i.e Shri Fayaz and Ravi Shah(Shri Maulik Atulbhai Shah) at Oman/Malaysia/UAE. The printouts of the email conversation dated 20.09.2022 extracted from Shri Nishank Bhorania's Mobile/Email are presented under (RUD 59). The same has been summarized as below:

- As per email conversation 20.09.2022 at 2.55PM with Shri Maulik Atulbhai Shah and Shri Nishank Bhorania: Shri Maulik Atulbhai Shah said to Shri Nishank Bhorania that as per discussion with line please find final costing at their end. It includes
  - Ocean freight charges from Karachi to Jabel Ali
  - Cross stuffing charges
  - Total cost
- Further, Shri Maulik Shah informed with Note to Nishank Bhorania that
  - when supplier pick up containers he should send a video of each container
  - Cross stuffing cost if anything decreases so they informed him.
- Shri Maulik Shah made Invoice, packing list, COO from Dubai Chamber of commerce and COA on company letter head.

27. During investigation, it is revealed that Shri Amir and Shri Umair U Badar (Pakistani supplier) sent details of charges about goods exported from Pakistan to India via Jabel Ali along with **cross stuffing** charges through Whatsapp (**RUD No.-60**), in which Magnesite actual cost as well as cross stuffing cost at UAE were mentioned for importation of subject goods from Pakistan to Mundra via UAE.

28 During statement of Shri Nishank Bhorania on 06/07.02.2024, he accepted that all 18 consignments of Natural Magnesite Carbonate/Natural Magnesium Carbonate were imported by him from Pakistan. He also accepted that Shri Fayaz and Shri Maulik Atulbhai Shah were known to each other and they informed him that the goods would be imported from Pakistan to Oman/Malaysia/UAE and in Oman/Malaysia/UAE the goods were **de-stuffed** from these containers and again stuffed in new containers and then these were transported through other vessel with new documents showing origin from Oman/Malaysia/Turkmenistan/Turkey, and he used to pay an amount of USD 45 per MT and USD 100 per MT for **cross stuffing** of the goods to Shri Maulik Atulbhai Shah and Shri Fayaz respectively. Shri Nishank Bhorania stated in his statement that Shri Maulik Atulbhai Shah had told him that **cross stuffing** of import goods at Oman/Malaysia/UAE was necessary to evade detection by Customs.







29. During investigation, it is found that a WhatsApp group was created name "**Arcus**" and Shri Nishank Bhorania is also a member of the group in which information were shared for local sale of imported subject goods from Pakistan by mis-declaring the country of origin. The details are as under-



Chats (1)

WhatsApp (1)

919687447646@s.whatsapp.net (1)

Details		Deleted
<div>Group photo</div> <div></div> <div>Name: ARCUS Start Time: 15-09-2021 07:17:24(UTC+0) Last Activity: 25-09-2021 10:38:02(UTC+0) Number of attachments: 662 Source: WhatsApp Account: 919687447646@s.whatsapp.net Source file: iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x51DAD (Table: ZWCHATSESSION, ZWMESSAGE, ZWAPROFILEPUSHNAME, Size: 68288512 bytes) iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Library/Preferences/group.net.whatsapp.WhatsApp.shared.plist : 0x2E04 (Size: 163564 bytes) iPhone/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/Media/Profile/919687447646-1631690244-1670173858.jpg : 0x0 (Size: 6837 bytes) Body file: chat-1.txt</div> <div>Participants</div> <div><div></div><div>919725871701@s.whatsapp.net Deep Singara (admin)</div></div> <div><div></div><div>919687447646@s.whatsapp.net Harsh Kalia (owner) (admin)</div></div> <div><div></div><div>91987899243@s.whatsapp.net NISHANK BHORANIA (admin)</div></div> <div><div></div><div>971559401728@s.whatsapp.net NEEL (admin)</div></div> <div><div></div><div>919727285747@s.whatsapp.net Dhy Shermaya (admin)</div></div> <div>Identifier: 919687447646-1631690244@s.us</div>		

The testing report from local laboratory of Morbi had been shared by the member of this group on this WhatsApp group. Further, Harsh Kaila, partner of M/s Arcus Overseas had been sharing the test report to their buyers in which Harsh Kaila, (brother in law of Shri Nishank Bhorania) himself describes the subject goods as being from Pakistan.

Chats evidencing the same are summarized as under:

Chat Reference	Sender/ Date (time )	To	Chat message (In Gujarati language)	Brief of chat message
<b>RUD No-61</b>	Harsh Kaila, 09.02.23 (16.29 hrs.)/ 11.29 (UTC+0)	Group "Arcus"	An image	Harsh kaila shared a lab report of Micro tech Ceramic lab analysis report of Natural Magnesite Carbonate dated 09.02.2023 of imported goods from Pakistan.
	Nishank Jiju , 09.02.23 (16.59 Hrs)/11.29 (UTC+0)	Group "Arcus"	Kem 4 taka jevo	Nishank Bhorania (Harsh Kaila's Jiju) sent a message for Harsh Kaila that why gave 4 Rs. For analysis report.
	Nishank Jiju/Nishank Bhorania, 09.02.2023 (17.00 hrs.) /11.30. (UTC+0)	Group "Arcus"	Kiyanthiaaipot ooh sample	Deep Sitapara asked to Harsh kaila that where have you received sample
	Harsh Kaila, 09.02.2023 (16.29 hrs.) (17.00 hrs.)	Group "Arcus"	Microtech	Harsh kaila told that he received from Microtech Lab.
	Nishank Jiju ,09.02.2023 (17.00 hrs.)	Group "Arcus"	Kiu POK sample	Deep sitapara asked to Harsh kaila that <b>is sample of Pakistan originated goods.</b>
<b>(RUD No-62)</b>	Harsh Kaila, 11.02.2023 (14.59 hrs.)	Group "Arcus"	An image	Harsh kaila shared a lab report of Micro tech Ceramic lab analysis report of Natural Magnesite Carbonate dated 09.02.2023 of imported goods from Pakistan.
	Nishank Jiju , 11.02.2023 (15.00 Hrs)/ 09.30 (UTC+0)	Group "Arcus"	Kaisa material hai	Nishank Bhorania (Harsh kaila's Jiju) sends a message and asked that how is the material.
	Deep Sitapara, 11.02.2023 (15.01 Hrs)	Group "Arcus"	POK	Shri Deep sitapara replied that the goods related to Pakistan originated.

**30.** During the investigation, it is revealed that Shri Nishank Bhorania had been regularly procuring information about his consignments through services provided by Seair Exim Solutions Information for Business, located at B1/E3, 2nd Floor, Mohan Co-Operative Industrial Estate, New Delhi. This information pertains to the export of Natural Magnesium Carbonate and Raw Magnesite from Pakistan. The data indicates that Shri Nishank Bhorania had been importing these goods from Pakistan to Mundra Port on a regular basis. Furthermore, M/s Seair Exim Solutions issued an invoice to Shri Nishank Bhorania, with the organization named Valuce Glaze, located at Plot No. 4/5, Opp. Coral Vitrified, Old Rafaleshwer Road, Lalpar, Morbi vide No. 72015191 dated 24.03.2022 **(RUD No. 63).**

**31.** During the investigation, it was revealed that Shri Fayaz Ahmed, a key person and partner of M/s Alkanz Marwarid LLC, Sohar, Oman, operating from Oman/Malaysia, in collusion with the Indian importer Shri Nishank Bhorania, has caused significant loss to customs revenue by submitting fraudulent documents to Indian Customs. Shri Fayaz Ahmed was involved in sending Natural Magnesium Carbonate and Raw Magnesite Lumps from Pakistan to Mundra via Oman and Malaysia.

**31.1** Shri Fayaz Ahmed procured these goods from Pakistani suppliers under the names of various companies, including M/s Al Kanz Marwarid LLC, M/s Al Buraimi Minerals, M/s Crescograph Solutions Sdn Bhd, and M/s Kenoz Al Madina International LLC, all based in Oman/Malaysia. He arranged for the goods to be stuffed in containers at

warehouses in Pakistan, which were then loaded at Pakistani ports before being routed through Oman/Malaysia for importation into India.

**31.2** Subsequently, the same goods were subjected to cross-stuffing in Oman/Malaysia, where they were reloaded into different containers. These containers were then shipped to India on vessels, and the goods were delivered to their destination in India. The goods originally sourced from Pakistan were ordered to Oman/Malaysia under the names of various companies. Fake documents were then created in the name of these companies, with the country of origin falsely stated as Oman/Malaysia. These fraudulent documents were subsequently sent to Shri Nishank Bhorania to facilitate the import process into India.

**31.3** During his statement, Shri Nishank Bhorania admitted that Shri Fayaz Ahmed handled all activities related to the importation of Natural Magnesium Carbonate from Pakistan to India, including the cross-stuffing process in Oman/Malaysia. Furthermore, it was revealed through a WhatsApp group conversation "MGO Valuce", between Shri Nishank Bhorania, Shri Fayaz Ahmed, and Shri Maulik Shah that Shri Fayaz Ahmed had been facilitating the importation from Pakistan to Mundra through cross-stuffing in Malaysia since 2019.

**31.4** The investigation also uncovered that the Sultanate of Oman issued a Commercial Registration Certificate (CR Number 1485495) (**RUD No.64**), which confirmed that Shri Fayaz Ahmed was a partner in M/s Al Kanz Marwarid LLC, Oman. The names of the Oman/Malaysia-based companies used by Shri Fayaz Ahmed in the fraudulent documents included M/s Al Kanz Marwarid LLC, M/s Al Buraimi Minerals, M/s Crescograph Solutions Sdn Bhd, M/s K Win Resources, and M/s Kenoz Al Madina International LLC in which he declared Oman/Malaysia as the country of origin instead of actual country of origin i.e. Pakistan. The Commercial Registration Certificate (CR Number 1485495) has been extracted from Shri Nishank Bhorania's Mobile.

**32.** From investigation, it is evident that the key person Shri Maulik Shah, sitting in Dubai, in collusion with Indian importer Shri Nishank Bhorania, has caused huge loss to customs duty by submitting fake documents to Indian Customs. Shri Maulik Shah formed a fake company in India in the name of M/s J K Tradelink. M/s J K tradelink, Ahmedabad's email ID jktradelink@gmail.com was used by Shri Maulik Shah for importing goods from Pakistan to Mundra via Dubai. Shri Maulik Shah used to buy subject goods from Pakistani suppliers in the name of various companies in UAE, get them stuffed in containers in the godown in Pakistan itself, get those containers loaded from the Pakistani port and then get them imported to UAE. Thereafter, the same subject goods were loaded in other containers in UAE through cross stuffing and then got them loaded on vessels coming to India and then got them delivered to India. The subject goods from Pakistan were ordered to UAE in the name of the company and then fake documents were prepared in the name of that company and the country of origin was mentioned Oman/Malaysia/Turkey/Turkmenistan in it and the same was sent to Shri Nishank Bhorania. Shri Maulik Shah himself used to put his name in the name of the person buying subject goods from Pakistan. Sometimes, the invoice for the subject goods from Pakistan was made in the name of the UAE companies and the name of the same companies was used for Dubai to Mundra or sometimes the name of some other company was used in the fake documents for Dubai to Mundra. Shri Maulik Shah used to take separate costs of container stuffing from godown in Pakistan to reach Dubai and then cross stuffing in Dubai and sending it to Mundra. The name of the Dubai based company/suppliers which Shri Maulik Shah used in the fake documents are M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGY PETROCHEM FZE, M/s VERITAS ENERGY LLC, etc. in which mis declared of COO i.e Oman/Malaysia/Turkey/Turkmenistan had been done in spite of actual country of Origin

i.e Pakistan. Even Shri Maulik Shah used to take commission in the name of his fake company J K tradelink. The entire cost of all this was paid by Shri Nishank Bhorania because he had to pay only 5% Indian customs duty instead of 200%. Shri Maulik Atulkumar Shah by changing his name and using different email IDs, used to handle all the consignments of M/s valuce Glaze coming from Pakistan to Dubai and Dubai to Mundra while sitting in Dubai. During the investigation, it was found out that Shri Maulik Atulkumar Shah used different names, different email Ids and Mobile Number for different works. The different names, email IDs and Mobile number used by Shri Maulik Shah are as follows-

Names used by Shri Maulik Atulbhai Shah	Email Ids used by Shri Maulik Atulbhai Shah	Mobile Number
(1) Shri Ravi Kumar	(1) JK Tradelink@gmail.com	(1) +919327517443
(2) Shri Ravi Shah	(2) info@jktradelin.in	(2) 919714538403
(3) ZK	(3) export@jktradelink.in	
(4) Maulik Shah	(4) ravi@veritasenergy.co	
(5) Maulik Atulkumar Shah	(5) Shahmaulik263@gmail.com	

The details submitted vide client declaration and undertaking letter to Ras Al Khaimah Economic zone, UAE (**RUD No.-65**) by Shri Maulik Atulbhai Shah on 05.01.2023 shows that he used the Mobile number 919714538403 in client declaration form to Rakez, UAE and the same mobile number used in WhatsApp group "Energyya& Amir Bhai", Energyya and Shama" etc. with the name of "ZK". Further, his father stated during his statement that nick name of Shri Maulik Atulbhai Shah is Ravi Kumar.

**33.** During the investigation, it was revealed that Shri Mohsen was responsible for handling consignment on behalf of M/s Reliance Impex General Trading which was imported in 2021 by M/s Valuce Glaze. Shri Nishank Bhorania, in his statement, admitted that Shri Mohsen was involved in arranging the import consignments with the supplier being M/s Reliance Impex General Trading, as well as arranged the related documents where the country of origin was listed as something other than Pakistan. It further emerged that Shri Nishank Bhorania was only familiar with the name of Shri Mohsen in relation to the supplier, M/s Reliance Impex General Trading.

#### **34. Arrested persons in the case-**

On the basis of available evidence/records/details/documents in the present investigation following persons were arrested during investigation-

Sr. No.	Name of the person	Date of Arrest
01	Shri Nishank Bhorania	07.02.2024
02	Shri Fayaz Ahmed	11.12.2024

#### **35. Seizure of goods imported and stored at premises of M/s Valuce Glaze**

3,71,901 Kg Magnesium Carbonate Lump (Raw Material) and 79,728 Kg of Finished Goods (Natural magnesium Carbonate in lump and powder form) was found lying at the premises of the importer viz- Plot no. 4& 5, Survey No. 85, A2, Old Rafaleshwar Road, at lalapar, Morbi. During statement of Shri Nishank Bhorania dated 10.06.2024, he stated that he is unable to produce any documents indicating separate quantity of imported and domestically procured goods. From investigation as described in foregoing paras, it appears that M/s Valuce Glaze had imported these goods from Pakistan by way of mi-declaring the country of origin. Without giving any evidence, M/s Valuce Glaze was portraying these as partially domestically procured. However, in view of clear evidence of import of these goods from Pakistan in the past by M/s Vlauce Glaze, it appears that these goods lying at their premises were illegally imported from Pakistan. Accordingly, Raw Material goods 3,71,901



Kg and Finished Goods 79,728 Kg of Natural magnesium Carbonate in Lumps and powder was placed under seizure under the provision of section 110 of the customs Act, 1962 vide Seizure Memo dated 14.06.2024 (RUD No.66).

### **36. Extension Period**

Since, the investigation in the present matter could not be completed within 06 months as per provisions of Section 124 of the Customs Act, 1962 due to unavoidable circumstances, the competent authority, had granted extension for issuance of Show Cause Notice in this matter vide Order dated 19.06.2024.

### **37 To sum up-**

**37.1** As per Notification No. 05/2019-Cus dated 16.02.2019, all the goods originated in Islamic Republic of Pakistan or exported from Islamic Republic of Pakistan, were attracting Basic Customs Duty @200%. Investigation revealed that to evade 200% customs duty, M/s Valuce Glaze had mis-declared the COO as Oman/Malaysia/Turkey/Turkmenistan and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan. M/s Valuce Glaze in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-Oman/ Malaysia/UAE and Oman/ Malaysia /UAE-India.

During Investigation, on the basis of corroborative evidences gathered during investigation and statements of partners of M/s Valuce Glaze and various person, it is evident that M/s Valuce Glaze had imported all 18 consignments/Bills of entry of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate in the year 2021 and 2023 from Pakistan and arrived at Mundra via UAE port and mis-declared and mis-classification had been done by the importer. It is found that there were many corroborative evidences shown that the subject goods were Pakistan originated and imported from Pakistan to Mundra via Oman/ Malaysia /Dubai and further at Oman/ Malaysia /Dubai cross stuffing were done and all activity handled at Oman/Malaysia/UAE by Shri Fayaz and Shri Maulik Atulbhai Shah. The subject goods were imported by M/s Valuce Glaze from Pakistan by two ways.

- (i) Containers loaded from Pakistan and arrived the same loaded containers into India via Oman/ Malaysia /Dubai.
- (ii) Containers loaded from Pakistan and arrived the same goods into India through Cross stuffing at Oman/ Malaysia /Dubai etc..

The above said two ways followed by importer has confirmed as per following corroborative evidences which are as under-

**(A)** The importer and other key persons involved in this conspiracy were attempting to camouflage the actual country of origin of the subject goods by way of changing the route of transportation only in documents.

During investigation, from tracking of Containers covered under 01 B/E No. 9210017 dated 13.12.2023 from [www.kictl.com](http://www.kictl.com) (Karachi international container terminal), it is confirmed that the said containers were exported goods i.e Magnesite Lumps from Pakistan and the route of transportation from Pakistan to UAE and UAE to India without change of other Containers at UAE.

**B.** Whereas, containers covered under 17 B/Es (Mentioned at above said Table), The importer and other key persons involved in this conspiracy were attempting to camouflage the actual country of origin of the subject goods by way of changing the route of

transportation in documents and changing containers (**Cross stuffing**) at Oman/Malaysia/Jebel Ali Port, Dubai. For this purpose, they are preparing two sets of documents i.e. one for Pakistan to Oman/ Malaysia /Dubai and another for Oman/Malaysia/UAE(Dubai) to India having different details of suppliers to show the latter as a separate sell/export from Oman/ Malaysia /Dubai to India with name of Oman/ Malaysia /Dubai based suppliers M/s AL BURAIMI MINERALS, M/s CRESCOGRAPH SOLUTIONS SDN BHD, M/s KENOZ AL MADINA INTERNATIONAL LLC, M/s K WIN RESOURCES, M/s GEM MINERALS SDN BHD, M/s Oseveh Tradelink Fz-Llc and mis-declared the country of origin in documents. The entire arrangement was being made by the key person Shri Maulik Atulbhai Shah. The below evidences confirmed that Pakistan originated goods shipped from Pakistan port which were arrived at Mundra via Oman/ Malaysia /Dubai /UAE by way of cross stuffing at Oman/ Malaysia /UAE.

**(A)** Invoices of Pakistan based suppliers and Invoices of Oman/ Malaysia /Dubai based suppliers

**(B)** Email conversation- Messages send by Pakistani suppliers vide different date to Shri Maulik AtulbhaiShah, Nishank Bhorania, Bhagirath Varmora etc. related to loading/purchasing the subject goods from Pakistani Godown and loaded at Pakistani port and Shri Atulbhai Shah informed to Nishank Bhorania related to cross stuffing done at Dubai and others.

**(C)** WhatsApp chat on WhatsApp group i. e. MGO Valuce, Energyya & **Sahama, Energyya & Amir Bhai** etc.

**(D)** As per statement of partners of M/s Valuce Glaze and related persons they confirmed that subject goods imported from Pakistan to India through cross stuffing.

**37.2** During investigation, it is evident that the key person Shri Fayaz and Shri Maulik Shah, sitting in Malaysia/Dubai, in collusion with Indian importer Shri Nishank Bhorania, has caused huge loss to customs duty by submitting fake documents to Indian Customs. Shri Fayaz and Shri Maulik Shah used to buy subject goods from Pakistani suppliers on the name of various companies in Oman/Malaysia/UAE, get them stuffed in containers in the godown in Pakistan itself, get those containers loaded from the Pakistani port and then get them imported to Oman/Malaysia/UAE. Thereafter, the same subject goods were loaded in other containers in Oman/Malaysia/UAE through cross stuffing and then got them loaded on vessels coming to India and then got them delivered to India. The subject goods from Pakistan were ordered to Oman/Malaysia/UAE in the name of the company and then fake documents were prepared in the name of that company and the country of origin was mentioned Oman/Malaysia/UAE/Turkmenistan in it and the same was sent to Shri Nishank Bhorania. Shri Fayaz and Shri Mohesan handled the activity at Oman/Malaysia on the directions/instruction given by Shri Maulik Atulbhai Shah. Shri Maulik Atulbhai Shah himself used to put his name and mobile number in the name of the person buying subject goods from Pakistan. Sometimes, the invoices for the subject goods from Pakistan was made in the name of the Oman/Malaysia/UAE companies and the name of the same companies was used for Oman/Malaysia/UAE to Mundra and sometimes the name of some other companies was used in the fake documents for Oman/Malaysia/UAE to Mundra. Shri Maulik Shah used to take separate costs of container stuffing from godown in Pakistan to reach Oman/Malaysia/UAE and then cross stuffing in Oman/Malaysia/UAE and sending it to Mundra. The name of the Oman/Malaysia/UAE based company/suppliers which Shri Maulik Shah used in the fake documents are M/s AL BURAIMI MINERALS, M/s CRESCOGRAPH SOLUTIONS SDN BHD, M/s KENOZ AL MADINA INTERNATIONAL LLC, M/s K WIN RESOURCES, M/s GEM MINERALS SDN BHD, M/s Oseveh Tradelink Fz-Llc, M/S. RELIANCE IMPEX GENERAL TRADING. Even Shri Maulik Shah used to take commission in the name of his fake

company J K tradelink. The entire cost of all this was paid by Shri Nishank Bhorania to Shri Maulik Atulbhai Shah because Shri Nishank Bhorania sought to pay only 5% Indian customs duty instead of 200%. Shri Maulik Shah, by changing his name and using different email IDs, used to handle all the consignments of M/s Valuce Glaze coming from Pakistan to Oman/Malaysia/Dubai and Oman/Malaysia/Dubai to Mundra while sitting in Malaysia and Dubai.

**37.3** Shri Nishank Bhorania was part of WhatsApp groups "MGO Valuce", "Energyya & Sahama" and "Energyya & Amir Bhai" in which detailed plan regarding import from Pakistan into Oman/Malaysia/UAE, cross stuffing in Oman/Malaysia/Dubai and then export to India was made. During statement of Shri Nishank Bhorania he accepted that he was also involved in importation of approx. 15 consignments of the subject goods from Pakistan to India via UAE in the case of M/s Arcus Overseas, Morbi. The goods imported by them were sold to various firms. Shri Bhagirath Barmora, partner of MG Microns was an active conspirator. He was not only part of WhatsApp groups "Energyya & Sahama" and "Energyya & Amir Bhai" in which detailed plan regarding import from Pakistan into Oman/Malaysia/Dubai, cross stuffing in Oman/Malaysia/UAE and then export to India was made, but he also purchased the imported goods from M/s Valuce Glaze. Shri Maulik Shah used to copy email conversations to Shri Bhagirath Jayantilal Varmora on said email. Shri Maulik Shah informed him various charges on import goods such as Cross stuffing of Pakistani Goods at Oman/Malaysia/Dubai, Charges for Preparation of documents of Oman/Malaysia/Turkmenistan origin etc.

**37.4** Together, through the above mentioned plan, these persons hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India, through route Pakistan- Oman/Malaysia/UAE and then Oman/Malaysia/UAE-India.

### **38. MIS-DECLARATION AND MIS-CLASSIFICATION OF IMPORT GOODS: -**

**38.1** The importer had classified the subject goods imported by them vide above said 18 Bills of Entry under CTH 25199090 of Customs Tariff Act, 1975. Whereas, it emerges from the statements of Partners of M/s Valuce Glaze, representatives of agents of Container Lines/, evidences such as of Bills of Lading, Certificate of Origin, Invoices from Karachi to Oman/Malaysia/Dubai for the subject goods, printouts of Container tracking records from the website of Karachi International Containers Terminal Limited and admitted statements of buyer, WhatsApp chats and other evidences extracted from the mobile phone data of the importer's authorized signatory and his confessional statements, it emerges that the Country of Origin of the subject goods covered under said 18 Bills of Entry filed at Mundra port was Pakistan.

**38.2.** Whereas, in terms of Notification No. 05/2019-Customs dated 16.02.2019, the tariff item 98060000 was inserted in Ch. 98 of the First Schedule to Customs Tariff Act, 1975 to impose Basic Customs Duty of 200% on all goods originating in or exported from Pakistan. Thus, the subject goods imported by the importer under said 18 Bills of Entry were mis-classified and mis-declared with respect to its appropriate description CTH and respective Country of Origin. Since the subject goods covered under said 18 Bills of Entry were originated in Pakistan, it appears that same are liable to be classified in the residual entry of the said heading at CTH 98060000 and the classification of subject goods shown by the importer under CTH 25199090 in import documents is deliberately wrong, having been done to defraud the exchequer, and is liable to be rejected.

### **39. CONFISCATION OF IMPORT GOODS:-**

**39.1** It is apparent from the facts and evidences discussed supra that the subject import goods were mis-classified and mis-declared with respect to its description (CTH & Country of Origin) with intent to avoid the payment of BCD@200% and other duties as per provisions of Customs Act, 1962. By getting the subject goods cleared from the Customs by way of mis-declaration of Country of Origin and by mis-classification thereby managing to pay Customs Duty at a much lower rate of BCD@5%, the importer had evaded substantial Customs Duty. The importers have contravened the provisions of Section 46 of the Customs Act, 1962, in as much as they did not disclose the actual description of goods, and deliberately flouted the requirement of providing accurate and complete information of the origin/country or of providing authentic and valid supporting documents while filing the said 18 Bills of Entry from 2021 to 2023, before the Customs authorities. Rather, the same was done with fraud, collusion, suppression of facts and willful mis-statement with an intention to evade the Customs Duty on import of the subject goods. The act of fraud, collusion, suppression of facts and willful mis-statement, mis-declaration and evasion of Customs Duty on the part of the importer have rendered the said import consignments of Total **4574.14 MTs** subject goods ('Raw Magnesium carbonate lumps'/ 'Natural Magnesium Carbonate (Magnesite) lumps'/ 'Magnesium Carbonate lumps'/ 'Natural Magnesium Carbonate (Magnesite)'/ 'Raw Magnesite'), having declared total value of **Rs. 3,80,96,928/- (Three Crore eighty lakh ninety six thousand nine hundred twenty eight only)** liable for confiscation under Sections 111(m) of the Customs Act, 1962 and are also liable to be treated as smuggled goods within the meaning of Section 2(39) of the Customs Act, 1962.

**39.2.** Further, the consignment covered under Bills of Entry No. 9210017 dated 13.12.2023 was imported by M/s. Valuce Glaze from Pakistan enroute through UAE. This consignment comprised of total 5\*20 ft containers of declared quantity 140 MTs of Natural Magnesium Carbonate and imported by M/s. Valuce Glaze and B/E filed by M/s Valuce Glaze at Mundra Port. During the statement dated 07.02.2024 of Shri Nishank Bhorania while explaining tracking of containers from the website of M/s. Karachi International Container Terminal Ltd. ([www.kictl.com](http://www.kictl.com)) and data resumed from his mobile phone admitted that the said goods were originated in Pakistan and shipped to Mundra Port in the name of M/s. Valuce Glaze after splitting the route of transportation from Karachi to Dubai and Dubai to Mundra. It is clearly shown that M/s. Valuce Glaze in connivance with the suppliers talking about possible camouflage the documents in order to hide actual Country of origin. It was established that the said consignment was imported by M/s. Valuce Glaze actually from Pakistan but mis-declared the port of shipment as Turkmenistan to evade the applicable Customs duty.

As during examination of the goods, M/s. Valuce Glaze had provided the copies of B/E, invoice of the said consignment, the value of the goods is required to be taken on the basis of declared rate, description, supplier, and other material facts which were mentioned by the importer in Bill of Entry No. 9210017 dated 13.12.2023. The total value of 140 MTs goods declared by M/s. Valuce Glaze in the said Bill of Entry was to **Rs.1,41,678/-**.

In view of the above, it appears that the goods covered under BE No. 9210017 dated 13.12.2023 originated in Islamic Republic of Pakistan and imported by M/s. Valuce Glaze is required to be classified under CTH 98060000 w.e.f. 16.02.2019 in terms of Notification No. 05/2019-Customs dated 16.02.2019. Also, the said goods attract Basic Customs Duty @ 200% Adv. The subject goods covered under BE No. 9210017 which were liable to confiscation under Section 111(m) of Customs Act, 1962 and liable to penalty under **Section 112 (a) & 112(b)** and under **Section 114AA** of the Customs Act, 1962.

During search on 21.12.2023 at the premises of M/s Valuce Glaze in Morbi, it was observed that raw material goods Total 3,71,901 KGS and finished goods total 79,728 KGS.

of goods Natural Magnesium Carbonate in Lumps and Powder form which had procured in the storage area of premises of M/s Valuce Glaze, Plot No. 4 & 5, Survey No. 85A2, Old Rafleshwar Road, At Lalpar, Morbi, Gujarat. On being asked about stored raw material goods total 3,71,901 KGS and finished goods total 79,728 KGS of goods Natural Magnesium Carbonate in Lumps and Powder form at his place of business during statement of Shri Nishank Bhorania on 10.06.2024, he stated about procured goods that sometimes imported goods were stored in the said storage area after grinding of lumps form of Natural Magnesium Carbonate from local factory in Morbi, and in raw material goods total 371901 KGS and finished goods total 79728 KGS of goods Natural Magnesium Carbonate in Lumps and Powder form, it had been mixed lot of imported goods originated from Pakistan and locally purchased of goods, and due to mixed lot of imported goods and locally purchased goods it was not possible to segregate the said imported goods and locally purchased goods. However, he could not give any evidence in support of goods being local purchase goods and hence it appears that the entire 371901 KGS and finished goods total 79728 KGS of goods Natural Magnesium Carbonate, at the said premises has been imported by M/s Valuce Glaze in the past.

The price declared in the Bill of Entry No. 9210017 dated 13.12.2023 of Natural Magnesium Carbonate is Rs 9.39/- per KGS (Quantity 140 MTS, Assessable Value Rs 1314872). As M/s. Valuce Glaze had not provided the price of said stored goods raw material goods total 371901 KGS and finished goods total 79728 KGS of goods Natural Magnesium Carbonate, hence the value of the goods is required to be taken on the basis of contemporaneous import and considered to be Rs 9.39/- per KGS. In this respect the total value of stored goods raw material goods total 371901 KGS and finished goods total 79728 KGS of goods Natural Magnesium Carbonate at his place of business i.e Plot No. 4 & 5, Survey No. 85A2, Old Rafleshwar Road, At Lalpar, Morbi, Gujarat comes to Rs. 42,40,795/- (3492150/- for raw material Total 371901KGS + Rs. 748646 for total finished goods total 79728 KGS).

In view of the above, the importer have contravened the provisions of the Customs Act, 1962, in as much as they did not disclose the material facts about the goods and deliberately flouted the requirement of providing accurate and complete information of the origin/country or of providing authentic and valid supporting documents before the Customs authorities. Rather, the same was done with fraud, collusion, suppression of facts and willful mis-statement with an intention to evade the Customs Duty on import of the subject goods. The act of fraud, collusion, suppression of facts and willful mis-statement, mis-declaration and evasion of Customs Duty on the part of the importer have rendered the said import consignments of raw material goods 371901 KGS and finished goods total 79728 KGS of goods Natural Magnesium Carbonate subject goods having total value of **Rs. 42,40,795/-** liable for confiscation under Sections 120 read with 111 of the Customs Act, 1962 and are also liable to be treated as smuggled goods within the meaning of Section 2(39) of the Customs Act, 1962.

#### **40. DEMAND OF DUTY:-**

**40.1** Consequent to the aforesaid facts and evidences discussed in foregoing paras, it is apparent that the subject goods imported by the importer vide above said 18 Bills of Entry had originated in Pakistan. The importer had mis-declared the Country of Origin of such goods covered under the said Bills of Entry, as Turkey. The importer got cleared the import consignments on payment of Customs Duty at the rate of BCD@ 5%, whereas, in terms of Notification No. 05/2019-Customs dated 16.02.2019, the import goods is covered under residual entry of CTH 98060000 and attracts BCD@200%. **Prior to issuance of Notification No. 05/2019-Customs dated 16.02.2019, the importer has imported approx. 10 consignments and correctly declaring Country of Origin i.e. Pakistan in**

all the 10 import consignments of subject goods and had paid the applicable Customs Duty. However, after increase in the rate of BCD from 5% to 200% w.e.f.16.02.2019, the importer knowingly and deliberately started suppressing the material facts of Country of Origin from the Department and mis-declared the same in the Bills of Entry with a clear intention to evade the differential Customs Duty. Had the DRI not initiated investigation into the matter, the importer would have succeeded in his manipulations and the evasion of duty could not have been unearthed. As the importer has deliberately evaded the Customs Duty by suppressing material facts, extended period of demand of duty as laid down under Section 28(4) of the Customs Act, 1962, is clearly attracted in the instant case. The quantum of Customs Duty evaded by the importer in the above discussed manner is required to be demanded and recovered from them. The calculation of the applicable Customs Duty and differential Duty is as per the **Annexure-A (RUD NO.67)** attached with This Show Cause Notice and also summarizing hereunder:-

Table-3 (Bills of Entry for which Out of Charge given)

Sr. No.	B/E No.	Date	Declared Assessable Value (Rs.)	BCD Payable @200% (Rs.)	SWS payable @10% (Rs.)	IGST Payable @28% (Rs.)	Total Customs Duty payable (Rs.)	Total Customs Duty paid (Rs.)	Differential Duty payable (Rs.)
1	4700178	16.07.2021	1866150	3732300	373230	1672070.40	5777600.40	201078	5576522.40
2	6731452	18/12/2021	2419424	4838848	483884.80	2167803.90	7490536.70	260693	7229843.70
3	4339173	16/06/2021	1584255	3168510	316851.00	1419492.48	4904853.48	170704	4734149.48
4	5188679	25.08.2021	1725840	3451680	345168.00	1546352.64	5343200.64	185959	5157241.64
5	7623392	24-02-2022	2359801	4719602	471960.20	2114381.70	7305943.90	254269	7051674.90
6	3557784	01-12-2022	2619477	5238954	523895.40	2347051.39	8109900.79	282248	7827652.79
7	3703429	12-12-2022	2335254	4670508	467050.80	2092387.58	7229946.38	251624	6978322.38
8	4032427	04-01-2023	2867584	5735168	573516.80	2569355.26	8878040.06	308982	8569058.06
9	4310697	23-01-2023	1794350	3588700	358870.00	1607737.60	5555307.60	193342	5361965.60
10	4630067	13-02-2023	2423822	4847644	484764.40	2171744.51	7504152.91	261167	7242985.91
11	4630068	13-02-2023	2430871	4861742	486174.20	2178060.42	7525976.62	261926	7264050.62
12	4944035	07-03-2023	1796870	3593740	359374.00	1609995.52	5563109.52	193613	5369496.52
13	6726406	05-07-2023	2511432	5022864	502286.40	2250243.07	7775393.47	270607	7504786.47
14	7386749	17-08-2023	2411024	4822048	482204.80	2160277.50	7464530.30	259788	7204742.30
15	7997859	25-09-2023	2306332	4612664	461266.40	2066473.47	7140403.87	248508	6891895.87
16	8256233	12-10-2023	2263013	4526026	452602.60	2027659.65	7006288.25	243840	6762448.25
17	8991262	29-11-2023	1066557	2133114	213311.40	955635.07	3302060.47	114922	3187138.47
		<b>Total</b>	<b>38096928</b>				<b>113877245.38</b>	<b>3963270</b>	<b>109913975.38</b>

**40.2.** In view of the above, it appears that the goods covered under 17 B/Es (out of charge given) from 2021 to 2023 which were originated in Islamic Republic of Pakistan and imported by M/s. Valuce Glaze is required to be classified under CTH 98060000 w.e.f. 16.02.2019 in terms of Notification No. 05/2019-Customs dated 16.02.2019. Also the said goods attract Basic Customs Duty @ 200% Adv. Therefore, it appears that M/s. Valuce Glaze required to the pay the Basic Customs duty as under:

Table-4

B/E No.	Declared Assessable Value (Rs.)	BCD Payable @200% (Rs.)	SWS payable @10% (Rs.)	IGST Payable @28% (Rs.)	Total Customs Duty payable (Rs.)	Total Customs Duty paid (Rs.)	Differential Duty payable (Rs.)
17 B/Es	3,80,96,928	7,35,64,112	73,56,411.20	3,29,56,722.18	11,38,77,245.38	39,63,270	10,99,13,975

**40.4** In view of the above, total Customs Duty of to **Rs. 10,99,13,975/- (Ten Crore ninety nine lakh thirteen thousand nine hundred seventy five)** on the import consignments mentioned in the above table No.3 above is liable to be demanded and recovered from the importer under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28 AA of the Customs Act, 1962.

#### **ROLES AND PENALTIES:-**



**41 ROLE AND CULPABILITY OF IMPORTER M/S. VALUCE GLAZE, MORBI:-**

**41.1** The importer M/s. Valuce Glaze, Morbi, appears to have mis-declared the country of origin of the import goods and thus evaded the applicable customs duty and thereby rendered the import goods mentioned in Table-1, liable for confiscation. From the relevant documents recovered from Mobile/email and Whatsapp chat conversations of Shri Nishank Bhorania, Partner of the importer's firm with the suppliers/consigners, it is clear that the importer knowingly and deliberately changed the country of origin of the goods from Pakistan to other countries in order to evade applicable customs duty. The same has also been accepted by Shri Nishank Bhorania in his confessional statements. The importer firm M/s. Valuce Glaze was also selling these goods in domestic market by declaring them as Pakistan origin. By such modus operandi, the importer had evaded the payment of applicable differential customs duty to the tune of **Rs. 10,99,13,975/- (Ten Crore ninety nine lakh thirteen thousand nine hundred seventy five)**, by way of fraud, collusion, suppression of facts and willful mis-statement. Hence the importer M/s. Valuce Glaze, Morbi is liable to penalty under **Section 114A** of the Customs Act, 1962.

**41.2** By manipulating the country of origin of these goods, through cross stuffing, preparation of fake documents evidencing supply of these goods from countries other than Pakistan, the importer has mis-lead the Customs Authorities. The importer M/s. **Valuce Glaze, Morbi** through its Partner Nishank Bhorania knowingly and intentionally made/signed/used the import document (Bill of Entry etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particular Country of Origin, CTH etc., for the purposes of avoiding differential amount of Customs Duty, therefore it appears that they are also liable to penalty under **Section 114AA** of the Customs Act, 1962.

**42. ROLE AND CULPABILITY OF SHRI NISHANK BHORANIA, PARTNER OF IMPORTER FIRM M/S. VALUCE GLAZE, MORBI:-**

**42.1.** Shri Nishank Bhorania Partner of the importer firm M/s. Valuce Glaze, Morbi was admittedly looking after all import related activities in the importer firm M/s. Valuce Glaze, Morbi and he himself used to place orders with overseas suppliers, negotiated the rates and finalized the deal for import of subject goods. Investigation revealed that to evade 200% customs duty, he had mis-declared the COO as Oman/Malaysia/Turkey/Turkmenistan and paid the Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan, he in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-Oman/Malaysia/UAE and Oman/Malaysia UAE-India.

Shri Nishank Bhorania has admittedly shown splitted route of transportation of subject goods to avoid interruption by any Govt. enforcement agencies in the well hatched conspiracy. By manipulating the containers and/or changing seal numbers with a view to show the split route of transportation of subject goods for hiding the actual country of origin/export of subject goods, he has mis-led the Customs Authorities as well as the investigation. In absence of specific intelligence and extraction of data secreted in his mobile phone, the actual country of origin/export of subject goods could not be unearthed which may resulted in wrong assessment of import thereby loss to Govt. exchequer. Further, he had also removed the certain data from his mobile phone to mislead the investigation. Thus, these deliberate acts of commission and omission on the part of Shri Nishank Bhorania were to defeat the investigation.



Investigation revealed that the subject goods claimed to have been imported by the importer were actually of Pakistani Origin and the goods were exported from Pakistan by M/s. 5 Star stones and Metals, Import and export company, M/s Bailey Trading company, etc. However, the name of Pakistani supplier for all the consignment imported by the importer M/s. Valuce Glaze and documents submitted to customs, Mundra are not available. As per documents submitted to customs by importer the overseas suppliers are M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s Alkanz Marwarid LLC, Oman, M/s Alburaimi, Oman, M/s Gem Minerals, Malaysia, M/s Crescograph Solution, Malaysia, M/s Oseveh Tradelink Fz-Llc, UAE etc.. It appeared that the Shipper/consignor i.e. 5 Star stones and Metals, Import and export company, M/s Bailey Trading company, etc., Pakistan had shipped the goods (natural magnesium carbonate/Magnesium Lumps) to M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYYA PETROCHEM FZE, M/s Alkanz Marwarid LLC, Oman, M/s Alburaimi, Oman, M/s Gem Minerals, Malaysia, M/s Crescograph Solution, Malaysia, and consequently the said goods had been imported by Shri Nishank Bhorania by way of Cross stuffing at Oman/Malaysia/UAE and Cross stuffing were managed by Shri Fayaz Ahmed and Shri Maulik Atulbhai Shah on the instructions of Shri Nishank Bhorania.

During investigation, Shri Nishank Bhorania had admitted that he imported all 18 consignments/Bills of entry of 'Natural Magnesite Carbonate/Natural Magnesium Carbonate in the year 2021 to 2023 from Pakistan originated and mis-declared and mis-classification had been done by him. As per email conversation and WhatsApp conversation of Pakistani suppliers/Oman and Malaysia suppliers, it is revealed that Pakistani suppliers send invoices, packing list, etc. in respect of subject goods journey from Pakistan to Oman/Malaysia/UAE, and further Oman/Malaysia/UAE to Mundra to Shri Nishank Bhorania' email address [nishankbhorania@gmail.com](mailto:nishankbhorania@gmail.com) & [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com) also. According to Shri Nishank Bhorania and chat on WhatsApp Group 'Arcus-Osveh Docs' that he had well known regarding cross stuffing at Oman/Malaysia/UAE etc. and also admitted in his statement that he used to pay an amount of USD 45 per MT and USD 100 per MT for cross stuffing of the goods to Shri Maulik Atulbhai Shah & Shri Fayaz Ahmed and also Shri Maulik Atulbhai Shah had told him that cross stuffing of import goods at UAE was necessary to evade detection by Customs. It is clear that Shri Nishank Bhorania had mis-declared and mis-classified knowingly and deliberately.

On being asked to Shri Nishank Bhorania during his statement about Why had he mis-declared the country of origin of import goods as Oman/Malaysia/Turkey/Turkmenistan and instead of actual Country of Origin, he stated that the applicable Basic Customs duty on the import consignments if Country of origin was declared as Pakistan was 200%, hence to evade this duty he had mis-declared the COO as Oman/Malaysia/Turkey/Turkmenistan and paid the Customs duty at the rate of 5%. It is clear that Shri Nishank Bhorania had mis-declared and mis-classified knowingly and deliberately. On being asked during statement of Shri Nishank Bhorania, he stated that he contacted in Pakistan for getting the goods. Further he stated that on few occasions only, he had directly interacted with one Shri Amir Menon (Contact No. +923222047593), a supplier from Pakistan and he used to contact him through email, messages and WhatsApp only. During statement of partners of M/s Valuce Glaze, they stated that all consignments of subject goods imported by M/s Valuce Glaze from Shri Nishank Bhorania.

As evident from the data recovered from his mobile phone and Whatsapp chat conversations /email conversations held between Shri Nishank Bhorania and suppliers/consignees, based in Pakistan & Oman/Malaysia/Dubai, and Shri Maulik Atulbhai Shah and Shri Fayaz Ahmed they prepared documents manipulating the actual country of origin/export i.e. Pakistan. As narrated in foregoing paras, Shri Nishank

Bhorania used to insist the other Pakistan/Oman/Malaysia/UAE based associates in the ploy through Whatsapp chat/calls to change the containers at Oman/Malaysia/Dubai, fabrication of documents etc. with intend to get cleared the subject goods from Customs Mundra under assessment for a much lower and improper rate of Customs Duty by way of mis-classifying and mis-declaring the CTH and country of origin of subject goods. Thus, Shri Nishank Bhorania had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. He was knowingly and directly dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on his part, Shri Nishank Bhorania has rendered himself liable to penalty under **Section 112 (a) and 112(b)** of the Customs Act, 1962. He had knowingly and intentionally made/signed/used the import document (Bill of Entry etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore he is also liable to penalty under **Section 114AA** of the Customs Act, 1962.

#### **43. ROLE AND CULPABILITY OF SHRI MAULIK ATULBHAJ SHAH, SHRI FAYAZ AHMED AND SHRI MOHSEN:-**

**43.1.** As per the import documents produced by the importer i.e. M/s. Valuce Glaze, Morbi Bills of Entry filed by them at Mundra port in relation to 18 Bills of Entry, they have declared the following companies/firms/entities as suppliers of the subject goods:-

<b>Sr. No.</b>	<b>Bill of Entry No.</b>	<b>Date</b>	<b>Declared description of goods</b>	<b>Declared country of Origin</b>
1	4032427	04-01-2023	RAW MAGANISITE	OM
2	4310697	23-01-2023	RAW MAGANISITE	MY
3	4630067	13-02-2023	RAW MAGNESITE	OM
4	4630068	13-02-2023	RAW MAGNESITE	OM
5	4944035	07-03-2023	RAW MAGNESITE	MY
6	6726406	05-07-2023	RAW MAGENSITE LUMPS	OM
7	7386749	17-08-2023	RAW MAGENSITE	OM
8	7997859	25-09-2023	RAW MAGNESITE	MY
9	8256233	12-10-2023	NATURAL MAGNESIUM CARBONATE	TM
10	8991262	29-11-2023	RAW MAGENSITE LUMPS	OM
11	9210017	13/12/2023	NATURAL MAGNESIUM CARBONATE	TM
12	3557784	01-12-2022	RAW MAGNESITE	MY
13	3703429	12-12-2022	RAW MAGANISITE	OM
14	7623392	24-02-2022	RAW MAGNESITE (NATURAL MAGNESIUM CARBONATE)	OM
15	4339173	16-06-2021	RAW MAGNESITE	MY
16	4700178	16-07-2021	RAW MAGNESITE (REST AS PER INVOICE AND PACKING LIST)	TR
17	6731452	18-12-2021	RAW MAGNESITE	OM
18	5188679	25-08-2021	RAW MAGENSITE LUMPS	TR

**43.2.** Investigation revealed that the subject goods claimed to have been imported by the importer were actually of Pakistani Origin and the goods were exported from Pakistan by M/s. Pakistan Integrated Stone corporation, M/s Sohail Mineral, M/s Bailey Trading co., etc. However, the name of Pakistani supplier for all the consignment imported by the importer M/s. Valuce Glaze and documents submitted to customs, Mundra are not available. As per documents submitted to customs by importer the overseas suppliers are M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGYA PETROCHEM FZE, M/s Alkanz Marwarid LLC, Oman, M/s Alburaimi, Oman, M/s Gem Minerals, Malaysia, M/s Crescograph Solution, Malaysia. During investigation, M/s Reliance Impex General Trading, it is revealed that Shri Maulik Atulbhai Shah and Shri Fayaz Ahmed are well

O

known each other and done illegal work altogether. As per invoice generated by Pakistani suppliers, buyer name Shri Maulik Atulbhai Shah was mentioned in said documents. It is also evident that Shri Maulik Atulbhai Shah, Shri Fayaz Ahmed and Shri Mohsen also acted as key person in this case had supplied the subject goods to the importer and received payment thereof on behalf of Oman/Malaysia/Dubai based suppliers. It thus appears that the suppliers/consignors declared in the Bills of Entry and other supporting documents, were not the actual suppliers and only documents were prepared in their names. Therefore, the documents supplied and signed by the said declared exporters/suppliers are mis-representing the actual Country of Origin of the goods. All activity related to import from Pakistan to Mundra via Oman/Malaysia/Dubai and all documents were managed by Shri Fayaz Ahmed at Oman/Malaysia and Shri Maulik Atulbhai Shah at Dubai. As per invoices, Bill of Lading etc. of Pakistani Suppliers, available in WhatsApp Group "MGO Valuce" and others of Shri Nishank Bhorania's Mobile Phone, it appeared that the Shipper/consignor i.e. M/s. Pakistan Integrated Stone corporation, M/s Sohail Mineral, M/s Bailey Trading co., etc., Pakistan had shipped the goods (natural magnesium carbonate/Raw Magnesite Lumps) to M/s OSEVEH TRADELINK FZ-LLC, M/s ENERGY PETROCHEM FZE, M/s Alkanz Marwarid LLC, Oman, M/s Alburaimi, Oman, M/s Gem Minerals, Malaysia, M/s Crescograph Solution, Malaysia and consequently the said goods had been imported by Shri Nishank Bhorania by way of Cross stuffing at Oman/Malaysia/UAE and Cross stuffing were managed by Shri Fayaz Ahmed and Shri Maulik Atulbhai Shah. During statement of Shri Nishank Bhorania, he admitted that Shri Fayaz Ahmed and Shri Maulik Atulbhai Shah had been managing Import of goods from Pakistan to Mundra including cross stuffing at Oman/Malaysia/UAE.

**43.3** The Bills of Lading & other evidences gathered by DRI for the route of subject goods from Karachi to Oman/Malaysia/Dubai contained the name of other suppliers in Pakistan as shipper which clearly established that the subject goods imported by the importer were originated in and exported from Pakistan. As regards the consignments for which the containers were changed at Oman/Malaysia/Jebel Ali Port, Dubai, a number of evidences have been gathered from the mobile phone (Whatsapp Chats and details/documents of actual origin and country of export of subject goods) of Shri Nishank Bhorania, Partner of the importer M/s. Valuce Glaze, Morbi. These evidences were corroborated and confirmed by Shri Nishank Bhorania in his statements recorded under Section 108 of Customs Act, 1962. Thus, the subject goods imported by the importer at Mundra Port and the Country of Origin of the same was mis-declared as 'Oman/Malaysia/Turkey/Turkmenistan' in the Bill of Entry and other related import documents which was filed at Mundra port. The plot of conspiracy was designed, processed and materialized by using WhatsApp Chats or calls/email and all activity regarding importation of subject goods from Pakistan were managed by Shri Fayaz Ahmed, Shri Mohsen and Shri Maulik Atulbhai Shah.

**43.4** From investigation, it appears that the fraudsters Shri Fayaz Ahmed, Shri Mohsen and Shri Maulik Atulbhai Shah involved in this case used to manipulate the import documents with respect to Country of Origin of subject goods and other material particulars so as to submit the same with Customs Authorities at Customs House, Mundra by importer. From the WhatsApp chat conversations held by Shri Nishank Bhorania with the overseas suppliers/key persons i.e Shri Fayaz Ahmed (Indian living in Malaysia/Oman), Shri Mohsen and Shri Maulik Atulbhai Shah (Indian living in UAE), it is apparent that these key persons used to send fabricated invoice, Bill of Lading, Certificate of Analysis, Certificate of Origin etc. and the said importer submit the such fabricated documents to Customs Mundra. During statement of Shri Nishank Bhorania, he accepted that 'Shri Fayaz Ahmed, Shri Mohsen and Maulik Atulbhai Shah were managing cross stuffing and further taken extra charges for cross stuffing at Oman/Malaysia/UAE. The confessional Statement of Shri Nishank Bhorania, Statement of Partners of M/s Valuce

Glaze, Morbi it is clear that the Shri Fayaz Ahmed, Shri Mohsen and Shri Maulik Atulbhai Shah (key Persons), in connivance with the declared consignor and consignee deliberately and wrongly shown splitted route of transportation of the shipment from Karachi, Pakistan to Oman/Malaysia/Dubai, UAE and then from Oman/Malaysia /Dubai, UAE to Mundra, India to suppress the actual country of origin of goods i.e. Pakistan.

**43.5** From the facts discussed in foregoing paras, it appears that the importer have imported subject goods which had originated in Pakistan and in connivance with key persons Shri Fayaz Ahmed, Shri Mohsen and Shri Maulik Atulbhai Shah, the declared suppliers and other associates, mis-declared the Country of Origin of the said goods in the Bills of Entry /import documents in order to evade the differential Customs Duty.

**43.6** During investigation, it is revealed that Shri Maulik Atulbhai Shah had opened a firm M/s JK Tradelink (in the name of his father) for trading of Natural Magnesium carbonate through fake invoices generated. As per statement of Shri Atulbhai Shah (father of Shri Maulik Atulbhai Shah) accepted that he had no idea about firm M/s JK Tradelink and all had been managed by Shri Maulik Atulbhai Shah. From above discussed para regarding email conversation of Pakistani suppliers it is evident that emails were sent by Pakistani suppliers to Shri Deep Sitapara's email address and also to M/s JK Tradelink (Shri Maulik Atulbhai Shah pet name Ravi Kumar) with attachment of documents related to export of goods of Pakistan origin i.e Natural Magnesium Carbonate/Magnesium carbonate lumps. It appears that Shri Maulik Atulbhai Shah was managing all activity related to export the subject goods from Pakistan.

**43.7** Shri Mohsen was responsible for handling consignment on behalf of M/s Reliance Impex General Trading which was imported in 2021 by M/s Valuce Glaze. Shri Nishank Bhorania, in his statement, admitted that Shri Mohsen was involved in arranging the import consignments with the supplier being M/s Reliance Impex General Trading, as well as arranging the related documents where the country of origin was listed as something other than Pakistan. It is revealed that Shri Mohsen had handled all activities of the import consignments from Pakistan to Mundra through cross stuffing It further emerged that Shri Nishank Bhorania was only familiar with the name of Shri Mohsen in relation to the supplier, M/s Reliance Impex General Trading. It is revealed that Shri Mohsen had been managed Import from Pakistan to Mundra including cross stuffing related to Supplier M/s Reliance Impex General Trading, UAE and imported by M/s Valuce Glaze.

**43.8** In order to get their version and role in the matter of M/s Valuce Glaze, Summons dated 26.12.2023,03.01.2024,19.01.2024,09.05.2024,18.03.2024 (summons dated 18.03.2024 issued on pet name of Shri Maulik Atulbhai Shah i.e Ravi Kumar) and 29.11.2024 (**RUD No.68**) were issued to the other key Person Shri Maulik Atulbhai Shah for recording the statement under section 108 of Customs Act, 1962, but he did not appear for the same and he always submitted through email and by post that M/s J K Tradelink is a proprietorship firm solely owned and operated by his father Shri Atulbhai Jasvantlal Shah. He denied his involvement in the import consignments of said importer and submitted that he is nonresident Indian and currently residing in UAE for several years. During statement, statement of Shri Atulbhai Jasvantlal Shah has been recorded wherein he submitted that the work related to his firm M/s J K Tradelink was handled and well known about M/s Valuce Glaze and M/s Arcus overseas by his son Shri Maulik Atulbhai Shah. it is evident that Shri Fayaz Ahmed and shri Maulik Atulbhai Shah are well known each other and done illegal work altogether. It is evident that Shri Mohsen had handled all activity of import consignment related to subject goods from Pakistan to Mundra and documents were managed by him for M/s Valuce Glaze in which supplier was M/s Reliance Impex General Trading. Which indicates that shri Maulik Atulbhai Shah, Shri Fayaz Ahmed and Shri Mohsen were knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of

subject goods covered under said 18 Bills of Entry. Thus, Shri Maulik Atulbhai Shah, Shri Fayaz Ahmed and Shri Mohsen had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and his act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. They were knowingly and deliberately dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on their part, Shri Fayaz Ahmed, Shri Mohsen and Shri Maulik Atulbhai Shah have rendered themselves liable to penalty **separately** under **Section 112 (a) and 112(b)** of the Customs Act, 1962. They had knowingly and intentionally made/signed/used the import document (Invoice, packing list etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore they are also liable to penalty **separately** under **Section 114AA** of the Customs Act, 1962.

**43.9.** In order to get their version and role in the matter of M/s Valuce Glaze , another Key person, having common role in the matter of M/s Valuce Glaze and M/s Arcus Overseas, summons dated 26.12.2023, 03.01.2024, 19.01.2024, 09.05.2024, 18.03.2024 (summons dated 18.03.2024 issued on pet name of Shri Maulik Atulbhai Shah i.e Ravi Kumar) and 29.11.2024 were issued to Shri Maulik Atulbhai Shah for recording the statement under section 108 of Customs Act, 1962, but they have not appeared for the same. By indulging in manipulation of country of origin of subject goods by way of wrongly showing splitted route of transportation and preparing documents having false particulars, shri Fayaz Ahmed and Shri Maulik Atulbhai Shah have mislead the Customs Authorities as well as the investigation. In absence of specific intelligence and extraction of data secreted in the mobile phone of Shri Nishank Bhorania, Partner of importer firm M/s. Valuce Glaze, the actual country of origin/export of subject goods could not have been unearthed which have resulted in wrong assessment of import thereby huge loss to Govt. exchequer. Thus, these deliberate acts of commission and omission on the part of these purported suppliers were to defeat the investigation and are in contravention of the provisions of Section 108 of the Customs Act, 1962. Accordingly, Shri Maulik Atulbhai Shah has himself rendered liable to penalty under **Section 117** of Customs Act, 1962, also.

#### **44. ROLE AND CULPABILITY OF OTHER PARTNERS OF M/S VALUCE GLAZE, MORBI**

**Shri Hitesh Marvania, Shri Nilesh Rangpariya, Shri Ashish Marvania, Shri Nayan Marwania, Shri Bapodaria Sandipkumar Mabharlal, Shri Rajkotiya Virenbbhai Shantilal** are partners in the firm M/s Valuce Glaze. From the facts discussed in foregoing paras, it appears that the M/s Valuce Glaze, Morbi has imported subject goods which had originated in Pakistan and in connivance with key persons Shri Fayaz Ahmed and Shri Maulik Atulbhai Shah, the declared suppliers and other associates and mis-declared the Country of Origin of the same in the Bills of Entry/import documents in order to evade the differential Customs Duty. During statement of Partners of M/s Valuce Glaze, they accepted that being partners of M/s Valuce Glaze, it would be the responsibility of all the partners to deposit the differential customs duty.

Thus, Shri Hitesh Marvania, Shri Nilesh Rangpariya, Shri Ashish Marvania, shri Nayan Marwania, shri Bapodaria Sandipkumar Mabharlal, shri Rajkotiya Virenbbhai shantilalben had abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and their act rendered the subject goods liable for confiscation under Section 111(m) of Customs Act, 1962. They were knowingly and deliberately dealing with the subject goods which were liable to confiscation under Section 111(m) of Customs Act, 1962. By these acts of commission and omission on theirpart, Shri Hitesh Marvania, Shri Nilesh Rangpariya, Shri Ashish Marvania, Shri Nayan Marwania, Shri Bapodaria Sandipkumar Mabharlal, and Shri Rajkotiya Virenbbhai Shantilal have rendered

themselves liable to penalty **separately** under **Section 112 (a) and 112(b)** of the Customs Act, 1962. Being partners in the firm M/s Valuce Glaze, it further appears that they had knowingly and intentionally made/signed/used the import document (Invoice, packing list etc.) and caused to make and use the documents such as Certificate of Origin and other related documents, which were false or incorrect in material particulars for the purposes of avoiding huge differential amount of Customs Duty, therefore they are also liable to penalty **separately** under **Section 114AA** of the Customs Act, 1962.

**45. ROLE AND CULPABILITY OF M/S. LIVRO SHIPPING AGENCY, CONTAINER LINE, GANDHIDHAM AGENT ON BEHALF OF PRINCIPAL CONTAINER LINE M/S. ANCHORAGE SHIPPING LINE:-**

**45.1** M/S. Livro shipping Agency, was the Container Line who rendered transportation and logistics services to the supplier and importer in respect to the subject goods covered under Bill of Entry No. 9210017 dated 13.12.2023 (Bill of Lading No. ASLJEAMUN115923B dated 12.12.2023). Investigation revealed that after 16.02.2019 i.e. the date from which 200% BCD was effected in respect of goods originated in or exported from Pakistan, the importer M/s. Valuce Glaze, Morbi had imported these consignments of subject goods from Pakistan mis-declaring the country of origin. For such consignment M/s Livro shipping had played prominent role in manipulation of country of origin of the subject goods and thereby evasion of Customs Duty by way of importation of subject goods from Pakistan through Dubai, UAE. However, in order to hide the Country of origin of goods the Port of loading was shown as Turkmenistan and Port of discharge as Mundra, India.

**45.2** Investigation revealed that the importer in connivance with the Container line and the shipper arranged the Bill of Lading in which showing Port of loading as Turkmenistan and port of discharge as 'Mundra, India'. On the basis of these facts and evidences, it emerged that the importer, in connivance of said container line and others, have mis-declared the goods purportedly showing of originated in Turkmenistan origin and evaded the applicable Customs duty by way of mis-classification and Mis-declaration of Country of origin. Further, Shri Nishank Bhorania in his statement has clearly admitted this fact that the said consignment was originated in Pakistan. These facts are also strengthened and corroborated by the container tracking records (movement of container) available on the website of 'Karachi International Terminal', which shows that said container (with the goods contained therein) was shipped from Pakistan.

**45.3** From above, it appears that M/s. Livro shipping agency, Gandhidham, an associate of M/s. Anchorage Shipping Line, Dubai were knowingly involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said Bill of Entry. They had abetted the smuggling of subject goods by way of suppressing the actual Country of Origin of the subject goods and thereby rendered the goods liable for confiscation under Section 111(m) of Indian Customs Act, 1962. M/s. Livro shipping agency, an associate of M/s. Anchorage Shipping Line, Dubai were deliberately concerned in transporting and dealing with subject goods liable for confiscation which rendered each of them separately liable to penalty each under **Section 112 (a) and 112 (b)** of the Indian Customs Act, 1962.

**45.4** M/s. Livro shipping agency, Gandhidham, an associate of M/s. Anchorage Shipping Line, Dubai knowingly and intentionally wrongly shown splitted the route of transportation of the shipment from Karachi, Pakistan to Dubai, UAE and then from Dubai, UAE to Mundra, India to suppress the actual country of origin of goods i.e. Pakistan. They had also arranged documentation thereof resulting in caused to make/sign/use Certificate of Origin, Bills of Entry and other related documents which were having incorrect material



particulars such as country of origin of subject goods, CTH etc. Thus, the said container M/s. Livro shipping agency ,Gandhidham, an associate of M/s. Anchorage Shipping Line, Dubai caused to manipulate and falsify the import documents for the subject goods destined for Mundra Port. By doing so, they committed an offence for which they each separately liable to separate penalty under **Section 114AA** of the Indian Customs Act, 1962.

#### **46. ROLE AND CULPABILITY OF CUSTOMS BROKERS:-**

**46.1** The following Customs Brokers have attended the filing of Bills of Entry on behalf of the importer and thereby clearance of subject goods from Customs Authorities at Mundra port from 2021 to 2023. The list of CHAs, including the total duty evasion in the Bills of entry cleared through them, is mentioned in below table:-

Sr. No.	Name of CHA	No. of Bills of Entry	Bill of Entry No.	Assessable Value	Total Differential Duty
1	Eiffel Logistics Pvt. Ltd.	08	7623392, dt. 24-02-2022, 3557784 dt. 01-12-2022, 3703429 dt. 12-12-2022, 4032427 dt. 04-01-2023, 4310697 dt. 23-01-2023, 4630067 dt. 13-02-2023, 4630068 dt. 13-02-2023, 4944035 dt. 07-03-2023,	18628029	5,56,65,206
2	Tulsidas Khimji Pvt. Ltd.	06	7386749, dt. 17-08-2023, 7997859 dt. 25-09-2023, 8256233 dt. 12-10-2023, 8991262 dt. 29-11-2023, 6726406 dt. 05-07-2023, 9210017 dt. 13.12.2023	48568526	3,15,51,011 (Differential Duty for Five B/E and Out of Charge has been pending for B/E No. 9210017 dated 13.12.2023)
3	Kashish Impex	02	4700178, dt. 16/07/2021, 4339173 dt. 16/06/2021	3450405	1,03,10,672
4	Freight Link Logistics	02	6731452 dt. 18/12/2021, 5188679 dt. 25.08.2021	4145264	1,23,87,085

The above said Customs House Agents had filed the Bills of entry for clearing the goods Natural Magnesium carbonate/Raw magnesium carbonate/Magnesium lumps. They had prepared checklist and before filing of Bill of entry they got it approved from Shri Nishank Bhorania, Partner of M/s Valuce Glaze.

#### **47. ROLE AND CULPABILITY OF M/s. EIFFEL LOGISTICS PVT.LTD.:-**

**47.1** As summarized in above Table, M/s. Eiffel Logistics pvt. Ltd filed 8 Bills of Entry on behalf the importer for clearance of subject goods. During statement of Shri Mahip Shahi, G card holder of M/s Eiffel Logistics pvt. Ltd., he stated that he had done clearance work of M/s Valuce Glaze through Shri Mitesh Malasatar, Forwarder, M/s Blackfinn shipping and logistics and he stated he didn't know about Shri Nishank Bhorania, he received the documents of M/s. Valuce Glaze from email ID of M/s Blackfinn shipping and logistics.

**47.2** Shri Mahip Shahi admitted in his statement that they filed Bills of Entry on the basis on invoices provided by the importer through forwarder M/s Blackfinn Shipping and logistics and they had not verified the details of containers mentioned in the Certificate of origin, and as per documents submitted by M/s Valuce Glaze to his company ,the country of Origin of the goods mentioned were Oman/Malaysia, however, he didn't Know actual Country of Origin of the import consignments filed by him. It means M/s Eiffel logistics



pvt. Ltd. had filed 8 Bills of entry without any verification of actual country of origin and never asked about this to importer and forwarder.

**47.3** Being the experts in Customs Act, it was their duty to point out to the importer about the wrong classification of the import goods. It was also their responsibility to verify from the importer and forwarder that the actual country of origin in respect of subject goods, because he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019 on every goods.

**47.4** It appears that in this case the CHA M/s Eiffel Logistics pvt. Ltd. had actively conspired with Shri Nishank Bhorania and their associates while aiming to manipulate the documents and involved in mis-classification, mis-declaration and thereby evasion of Customs Duty and filed Bills of Entry (B/E) in order to facilitate the clearance of goods through customs with evasion of customs duty. This deliberate collusion resulted in a significant financial loss to Government of India. Such actions not only undermine the integrity of customs procedures but also pose a threat to fair trade practices and the overall regulatory framework. The implications of these actions highlight the importance of stringent oversight and compliance measures within customs administrations to prevent fraudulent activities and uphold fiscal responsibility. Manipulating information in this manner not only compromises the integrity of customs declarations but also undermines the transparency and fairness of the entire importation process.

**47.5** As a Customs House Agent, the responsibility extends beyond merely processing the provided documents; it includes ensuring the accuracy and consistency of the information presented. Failing to seek clarification on discrepancies in product descriptions, especially when tied to the invoices, packing list, country of origin, undermines the agent's role in maintaining the integrity of customs declarations. Apparently, they knowingly had not fulfilled their statutory obligation to verify the same and to intimate the same to the Department. They, therefore had failed to ensure the genuineness of the particulars, details in the Bills of Entry being filed by them. They deliberately did not care to ask the importer in this respect and also did not bring the variation to the notice of the concerned Customs officer, for which they were legally abide by being a licensed Customs Broker and designated entity under the relevant rules under Customs Act, 1962.

**47.6** From the above discussed para, It appears that M/s Eiffel Logistics pvt. Ltd. was knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 08 Bills of Entry. Thus, M/s Eiffel Logistics pvt. Ltd. had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and abetted the smuggling of subject goods covered under said 08 Bills of Entry by way of mis-declaration of particulars in the Bills of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, M/s. Eiffel Logistics pvt. Ltd. is liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on the part of M/s. Eiffel Logistics pvt. Ltd. that the subject goods were liable to confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs, which liable for confiscation under Section 111(m) and therefore the Customs Broker M/s. Eiffel Logistics pvt. Ltd have rendered themselves also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

#### **48. ROLE AND CULPABILITY OF M/S. TULSIDAS KHIMJI PVT.LTD.-**

**48.1** As summarized in above Table, M/s. Tulsidas Khimjipvt. Ltd filed 06 Bills of Entry on behalf the importer for clearance of subject goods. During statement of Shri Chandran Gangadharan Nair, G card holder of M/s Tulsidas Khimjipvt. Ltd, he stated that he had done filing of B/E and clearance work of M/s Valuce Glaze since May 2023, and he never physically visited the offices of the said importers. They contacted to their company only phone and email. It means M/s Tulsidas Khimjipvt. Ltd. had never verified KYC properly of M/s Valuce Glaze, Morbi.

**48.2** Shri Chandran Gangadharan Nair admitted in his statement that they filed Bills of Entry on the basis on invoices provided by the importer and they had not verified the details of containers mentioned in the Certificate of origin, and as per documents submitted by M/s Valuce Glaze to his company, the country of Origin of the goods mentioned were Oman/Malaysia/Turkmenistan , however, he didn't Know actual Country of Origin of the import consignments filed by him. It means M/s Tulsidas Khimjipvt. Ltd. had filed 14 Bills of entry without any verification of actual country of origin and never asked about this to importer and forwarder. He never verified the details of containers whereas as per container tracking from website of Karachi International Container Terminal Ltd ([www.kict.com](http://www.kict.com)) the containers covered under 9210017 dated 13.12.2023, the containers shipped from Pakistan and the same containers arrived at Mundra via UAE without any cross stuffing. It appears that M/s Tulsidas Khimjipvt. Ltd. had filed Bills of entry without verification of actual country of origin of subject goods i.e Pakistan.

**48.3.** Being the experts in Customs Act, it was their duty to point out to the importer about the wrong classification of the import goods. It was also their responsibility to verify from the importer and forwarder that the actual country of origin in respect of subject goods, because he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019 on every goods.

**48.4** It appears that in this case the CHA M/s Tulsidas Khimjipvt. Ltd. had actively conspired with Shri Nishank Bhorania and their associates while aiming to manipulate the documents and involved in mis-classification, mis-declaration and thereby evasion of Customs Duty and filed Bills of Entry (B/E) in order to facilitate the clearance of goods through customs with evasion of customs duty. This deliberate collusion resulted in a significant financial loss to Government of India. Such actions not only undermine the integrity of customs procedures but also pose a threat to fair trade practices and the overall regulatory framework. The implications of these actions highlight the importance of stringent oversight and compliance measures within customs administrations to prevent fraudulent activities and uphold fiscal responsibility. Manipulating information in this manner not only compromises the integrity of customs declarations but also undermines the transparency and fairness of the entire importation process.

**48.5** As a Customs House Agent, the responsibility extends beyond merely processing the provided documents; it includes ensuring the accuracy and consistency of the information presented. Failing to seek clarification on discrepancies in product descriptions, especially when tied to the invoices, packing list, country of origin, undermines the agent's role in maintaining the integrity of customs declarations. Apparently, they knowingly had not fulfilled their statutory obligation to verify the same and to intimate the same to the Department. They, therefore had failed to ensure the genuineness of the particulars, details in the Bills of Entry being filed by them. They deliberately did not care to ask the importer in this respect and also did not bring the variation to the notice of the concerned Customs officer, for which they were legally abide by being a licensed Customs Broker and designated entity under the relevant rules under Customs Act, 1962.

**48.6** From the above discussed para, It appears that M/s Tulsidas Khimjipvt. Ltd. was knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 06 Bills of Entry. Thus, Tulsidas Khimjipvt. Ltd had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and abetted the smuggling of subject goods covered under said 06 Bills of Entry by way of mis-declaration of particulars in the Bills of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, M/s. Eiffel Logistics pvt. Ltd. is liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on the part of M/s. Tulsidas Khimjipvt. Ltd. that the subject goods were liable to confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs, which liable for confiscation under Section 111(m) and therefore the Customs Broker M/s. Tulsidas Khimjipvt. Ltd have rendered themselves also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

#### **49. ROLE AND CULPABILITY OF M/S. KASHISH IMPEX:-**

**49.1** As summarized in above Table, M/s. Kashish Impex filed 02 Bills of Entry on behalf the importer for clearance of subject goods during said period. During statement of Shri Digpal Singh Bhupat Singh Sodha, G card holder of M/s Kashish Impex, he stated that he had done clearance work of M/s Valuce Glaze from 2018 to 2021, and he never physically visited the offices of the said importers. They contacted to their company only phone and email. It means M/s Kashish Impex. had never verified KYC properly of M/s Valuce Glaze, Morbi.

**49.2** Shri Digpal Singh Bhupat Singh Sodha admitted in his statement that they filed Bills of Entry on the basis on invoices provided by the importer and they had not verified the details of containers mentioned in the Certificate of origin, and as per documents submitted by M/s Valuce Glaze to his company ,the country of Origin of the goods mentioned were Turkey/Malaysia, however, he didn't Know actual Country of Origin of the import consignments filed by him. It means M/s Kashish Impex. had filed 2 Bills of entry in the subject matter without any verification of actual country of origin and never asked about this to importer.

**49.3** Being the experts in Customs Act, it was their duty to point out to the importer about the wrong classification of the import goods. It was also their responsibility to verify from the importer that the actual country of origin in respect of subject goods, because he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019 on every goods. However, M/s Kashish Impex had done import of many consignments of M/s Valuce Glaze before issuance of said notification with declared country of Origin as Pakistan but after issuance of said notification they filed B/E with coo other than Pakistan and they were never asked to Importer about addendum change of COO in documents as other than Pakistan.

**49.4** It appears that in this case the CHA M/s Kashish Impex had actively conspired with Shri Nishank Bhorania and their associates while aiming to manipulate the documents and involved in mis-classification, mis-declaration and thereby evasion of Customs Duty and filed Bills of Entry (B/E) in order to facilitate the clearance of goods through customs with evasion of customs duty. This deliberate collusion resulted in a significant financial loss to Government of India. Such actions not only undermine the integrity of customs procedures but also pose a threat to fair trade practices and the overall regulatory framework. The implications of these actions highlight the importance of stringent

oversight and compliance measures within customs administrations to prevent fraudulent activities and uphold fiscal responsibility. Manipulating information in this manner not only compromises the integrity of customs declarations but also undermines the transparency and fairness of the entire importation process.

**49.5** As a Customs House Agent, the responsibility extends beyond merely processing the provided documents; it includes ensuring the accuracy and consistency of the information presented. Failing to seek clarification on discrepancies in product descriptions, especially when tied to the invoices, packing list, country of origin, undermines the agent's role in maintaining the integrity of customs declarations. Apparently, they knowingly had not fulfilled their statutory obligation to verify the same and to intimate the same to the Department. They, therefore had failed to ensure the genuineness of the particulars, details in the Bills of Entry being filed by them. They deliberately did not care to ask the importer in this respect and also did not bring the variation to the notice of the concerned Customs officer, for which they were legally abide by being a licensed Customs Broker and designated entity under the relevant rules under Customs Act, 1962.

**49.6** From the above discussed para, It appears that M/s Kashish Impex was knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 02 Bills of Entry. Thus, M/s Kashish Impex had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and abetted the smuggling of subject goods covered under said 02 Bills of Entry by way of mis-declaration of particulars in the Bills of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, M/s. Kashish Impex is liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on the part of M/s. Kashish Impex that the subject goods were liable to confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs, which liable for confiscation under Section 111(m) and therefore the Customs Broker M/s. Kashish Impex have rendered themselves also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

## **50. ROLE AND CULPABILITY OF M/S FREIGHT LINK LOGISTICS**

**50.1** As summarized in above Table, M/s. Freight link Logistics filed 02 Bills of Entry on behalf the importer for clearance of subject goods during said period. During statement of Shri Shubham Kumar Yadav, G card holder of M/s Freight link Logistics, he stated that he had done clearance work of M/s Valuce Glaze in 2021, through Shri Mitesh Malasatar, Forwarder, M/s Blackfinn shipping and logistics and he stated he didn't know about Shri Nishank Bhorania, he received the documents of M/s. Valuce Glaze from the email ID of M/s Blackfinn shipping and logistics.

**50.2** Shri Shubham Kumar Yadav admitted in his statement that they filed Bills of Entry on the basis on invoices provided by the importer through forwarder M/s Blackfinn shipping and logistics and they had not verified the details of containers mentioned in the Certificate of origin, and as per documents submitted by M/s Valuce Glaze to his company ,the country of Origin of the goods mentioned were Oman/Turkey , however, he didn't Know actual Country of Origin of the import consignments filed by him. It means M/s Eiffel logistics pvt. Ltd. had filed 2 Bills of entry without any verification of actual country of origin and never asked about this to importer and forwarder.

**50.3** Being the experts in Customs Act, it was their duty to point out to the importer about the wrong classification of the import goods. It was also their responsibility to verify from the importer and forwarder that the actual country of origin in respect of subject goods, because he was aware that the applicable rate of Customs Duty on the goods imported from Pakistan was @200% from February, 2019 on every goods.

**50.4** It appears that in this case the CHA M/s Freight link Logistics had actively conspired with Shri Nishank Bhorania and their associates while aiming to manipulate the documents and involved in mis-classification, mis-declaration and thereby evasion of Customs Duty and filed Bills of Entry (B/E) in order to facilitate the clearance of goods through customs with evasion of customs duty. This deliberate collusion resulted in a significant financial loss to Government of India. Such actions not only undermine the integrity of customs procedures but also pose a threat to fair trade practices and the overall regulatory framework. The implications of these actions highlight the importance of stringent oversight and compliance measures within customs administrations to prevent fraudulent activities and uphold fiscal responsibility. Manipulating information in this manner not only compromises the integrity of customs declarations but also undermines the transparency and fairness of the entire importation process.

**50.5** As a Customs House Agent, the responsibility extends beyond merely processing the provided documents; it includes ensuring the accuracy and consistency of the information presented. Failing to seek clarification on discrepancies in product descriptions, especially when tied to the invoices, packing list, country of origin, undermines the agent's role in maintaining the integrity of customs declarations. Apparently, they knowingly had not fulfilled their statutory obligation to verify the same and to intimate the same to the Department. They, therefore had failed to ensure the genuineness of the particulars, details in the Bills of Entry being filed by them. They deliberately did not care to ask the importer in this respect and also did not bring the variation to the notice of the concerned Customs officer, for which they were legally abide by being a licensed Customs Broker and designated entity under the relevant rules under Customs Act, 1962.

**50.6** From the above discussed para, It appears that M/s Freight link Logistics was knowingly and deliberately involved in the conspiracy of mis-classification, mis-declaration and thereby evasion of Customs Duty in respect of subject goods covered under said 02 Bills of Entry. Thus, M/s Freight link Logistics had actively abetted the evasion of Customs Duty and contravention of the provisions of Customs Act, 1962 and abetted the smuggling of subject goods covered under said 02 Bills of Entry by way of mis-declaration of particulars in the Bills of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, M/s. Freight link Logistics is liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on the part of M/s. Freight link Logistics that the subject goods were liable to confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs, which liable for confiscation under Section 111(m) and therefore the Customs Broker M/s. Freight link Logistics have rendered themselves also liable to Penalty under **Section 112(b)** of Customs Act, 1962.

**51. ROLE AND CULPABILITY OF FORWARDER SHRI MITESH KESHAVJI MALASATAR, MANAGING DIRECTOR OF M/S. BLACKFINN SHIPPING AND LOGISTICS:-**

**51.1** Shri Mitesh Keshavji Malasatar, Managing Director of M/s. Blackfinn Shipping and Logistics had acted as a forwarder in this case. He had forwarded the work relating to customs clearance to the Customs Broker viz. M/s. Eiffel Logistics pvt.Ltd.and M/s Freight

link Logistics. The importer used to send the import documents to Shri Mitesh Keshavji Malasatar, Managing Director of M/s. Blackfinn Shipping and Logistics who further used to forward the same to the said Customs Broker for filing of Bills of Entry and they themselves issue consolidated Bills to the importer for collecting various charges including Customs Clearance Agency charges, CFS charges etc. The Customs Broker used to send check list to Shri Mitesh Keshavji Malasatar, Managing Director of M/s. Blackfinn Shipping and Logistics before finalizing the Bills of Entry. Shri Mitesh Keshavji Malasatar, in turn used to forward the check list to the importer and after getting approval from the importer regarding correctness of material particulars in the Bills of Entry, Shri Mitesh Keshavji Malasatar, Managing Director of M/s. Blackfinn Shipping and Logistics used to send their approval for filing Bills of Entry to the respective Customs Broker who accordingly used to file the Bills of Entry. Thus, it appears that Shri Mitesh Keshavji Malasatar, Managing Director of M/s. Blackfinn Shipping and Logistics were also required to correctly check the material particulars of check list for filing the Bills of Entry before approving the check list for finalization/filing of the Bills of Entry in EDI system of Customs.

**51.2** Since Mitesh Keshavji Malasatar, Managing Director of M/s. Blackfinn Shipping and Logistics are concerned with respect to 10 Bills of Entry filed by the importer through said Customs Broker, they were also responsible for the discrepancies noticed during investigation in import documents related to 10 Bills of Entry as narrated supra.

**51.3** From above, it appears that Shri Mitesh Keshavji Malasatar Managing Director of M/s. Blackfinn Shipping and Logistics abetted the smuggling of subject goods covered under said 10 Bill of Entry by way of mis-declaration of particulars in the Bill of Entry which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section **111(m)** of Customs Act, 1962. Thus, Shri Mitesh Keshavji Malasatar Managing Director of M/s. Blackfinn Shipping and Logistics are liable to penalty under Section **112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on their part that the subject goods were liable for confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs through the Customs Brokers, which liable for confiscation under Section **111(m)** and therefore Shri Mitesh Keshavji Malasatar Managing Director of M/s. Blackfinn Shipping and Logistics have rendered himself also liable to Penalty under Section **112(b)** of Customs Act, 1962.

**51.4** In spite of knowing that the supporting documents provided by the importer were having incorrect/doubtful material particulars, by approving the check lists and allowing filing Bills of Entry having incorrect particulars, Shri Mitesh Keshavji Malasatar Managing Director of M/s. Blackfinn Shipping and Logistics caused to be made/signed/used of import documents at Mundra port which were false or incorrect in material particular Country of Origin etc. By doing so, Shri Mitesh Keshavji Malasatar Managing Director of M/s. Blackfinn Shipping and Logistics is also liable to penalty under Section **114AA** of the Indian Customs Act, 1962.

## **52 ROLE AND CULPABILITY OF SHRI ATULBHAJ SHAH, PROPRIETOR OF M/S J K TRADELINK, AHMEDABAD.**

**52.1** Shri Atulbhai Shah is the proprietor of M/s J K Tradelink, Ahmedabad who was buyer of Pakistan originated goods i.e Natural Magnesium Carbonate/Raw Magnesium Lumps and involved in goods purchasing from M/s Valuce Glaze and import activity sharing partner through email. It is evident that M/s J K Tradelink was well aware with actual origin of goods as Pakistan as the invoices, B/Ls and other documents were being shared



on email info@jktradelink.in /export@jktradelink.in by Pakistani suppliers. Shri Atulbhai Shah in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan- India to Pakistan-UAE and UAE-India.

52.2 From above, it appears that Shri Atulbhai Shah, proprietor of M/s J K Tradelink abetted the smuggling of subject goods by way of participation of mis-declaration of particulars in the documents which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, Shri Atulbhai Shah, proprietor of M/s J K Tradelink is liable to penalty under Section 112 (a) of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there was reason to believe on their part that the subject goods were liable for confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs by importer, which are liable for confiscation under Section 111(m) and therefore Shri Atulbhai Shah, proprietor of M/s J K Tradelink have rendered himself also liable to Penalty under Section 112(b) of Customs Act, 1962.

### 53 Role and culpability of Shri Bhagirath Jayantilal Varmora, Partner of M/s. M G Micron, Morbi

**53.1** Shri Bhagirath Jayantilal Varmora was a buyer of Pakistan originated goods i.e Natural Magnesium Carbonate/Raw Magnesium Lumps and purchased from M/s Value Glaze, Morbi and import activity sharing partner. Shri Bhagirath Jayantilal Varmora had participated in importation of subject goods from Pakistan originated. Thus, the subject goods imported by the importer at Mundra Port and the Country of Origin of the same was mis-declared as 'Oman/Malaysia/Turkey/Turkmenistan' in the Bill of Entry and other related import documents which was filed at Mundra port. The plot of conspiracy was designed, processed and materialized by using WhatsApp Chats or calls/ email and all activity regarding importation of subject goods from Pakistan were participated by Shri Bhagirath Jayantilal Varmora.

**53.2** During investigation, it is clear that Shri Bhagirath Jayantilal Varmora was an active member of WhatsApp group (Energyya& Amir Bhai). As per WhatsApp chatting on this group it is revealed that natural magnesium carbonate were exported from Pakistan and goods received in India via UAE and information were shared on this WhatsApp group. It is evident that he was well aware with actual origin of goods as Pakistan as the invoices, B/Ls and other documents were being shared in the said group. Shri Bhagirath Jayantilal varmora was handled email Id bhagirath.varmora@gmail.com. and information shared regarding exportation of subject goods from Pakistan to India on this email ID by suppliers of Pakistan. It is evident that he was well aware with actual origin of goods as Pakistan. Shri Maulik Shah used to copy email conversations to Shri Bhagirath Jayantilal Varmora on said email. Shri Maulik Shah informed him various charges on import goods such as Cross stuffing of Pakistani Goods at UAE, Charges for Preparation of documents of Turkey/Turkmenistan origin etc. It is clear that Shri Bhagirath Jayantilal Varmora, Partner of M/s M G Micron in connivance with suppliers /consignees and their associates hatched the conspiracy of manipulating the country of origin/export of subject goods by way of wrongly and advertently splitting the route of transportation of subject goods from Pakistan-India to Pakistan-UAE and UAE-India.

**53.3** From above, it appears that Shri Bhagirath Jayantilal Varmora, Partner of M/s M G Micron abetted the smuggling of subject goods by way of participation of mis-declaration



of particulars in the documents which resulted into suppression of the actual Country of Origin of the goods and thereby rendered the goods liable for confiscation under Section 111(m) of Customs Act, 1962. Thus, Bhagirath Jayantilal Varmora, Partner of M/s M G Micron are liable to penalty under **Section 112 (a)** of the Indian Customs Act, 1962. On the basis of documents supplied by the importer having doubtful/incorrect material particulars, there were reason to believe on their part that the subject goods were liable for confiscation, even then they remained concerned in dealing with the subject goods with respect to its clearance from Customs by importer, which liable for confiscation under Section 111(m) and therefore Bhagirath Jayantilal Varmora, Partner of M/s M G Micron have rendered himself also liable to Penalty under **Section 112(b)** of Customs Act, 1962. Shri Bhagirath Jayantilal Varmora, Partner of M/s M G Micron have knowingly purchased or dealt with goods in his name resulting in caused to make/sign/use Certificate of Origin, Bills of Entry and other related documents which were having incorrect material particulars such as country of origin of subject goods, CTH etc. Thus, Bhagirath Jayantilal Varmora, Partner of M/s M G Micron, as an associate of M/s Valuce Glaze and Shri Nishank Bhorania caused to manipulate and falsify the import documents for the subject goods destined for Mundra Port. By doing so, he committed an offence for which he is liable to separate penalty under **Section 114AA** of the Indian Customs Act, 1962.

**54. SHRI HARDIK SHAH, EMPLOYEE OF M/S TULSIDASKHIMJI PVT. LTD**

Firm Arcus overseas, MaulikAtulbhai Shah and Shri Deep Sitapara was introduced to CHA Firms M/s Tulsidaskhimji Pvt. Ltd by Shri Hardik Shah. He did not appear for recording statements at DRI office despite issuance of summons. It appears that by such acts and omissions he has rendered himself liable to penalty under **Sec 117** of Customs Act.

**55.** Now therefore, **M/s. Valuce Glaze, 4 & 5, opposite coral vitrified, Old Rafaleswarroad, At Lalpar, Morbi- 363641 (IEC No. 2416905333)** called upon to show cause in writing within 30 days of receipt of this SCN to the Pr. Commissioner of Customs, Customs House Mundra, having his office at 5B, First Floor, PUB Building, Adani Port & SEZ, Mundra in terms of the provisions of Customs Act, 1962, in respect of the import made vide **18 Bill of entry** (Mentioned in above Table -1), as to why:-

- (i) The **4574.14 MT** import goods valued at **3,80,96,928/- (Three Crore eighty lakh ninety six thousand nine hundred twenty eight only)** as covered in said 18 Bills of Entry, should not be classified under **CTH 98060000** of Customs Tariff Act, 1975 and the declared classification of the import goods under **CTH 25191000** should not be rejected.
- (ii) The differential customs duty totally amounting to **Rs. 10,99,13,975/- (Ten Crore ninety nine lakh thirteen thousand nine hundred seventy five)** on the import of **4434.14 MT** covered under above mentioned **17 Bills of Entry** (Out of Charge granted) of Raw Magnesium Lumps / Raw Magnesite Lumps/ Natural Magnesium Carbonate Lumps etc., should not be demanded and recovered from them in terms of **Section 28 (4)** of the Customs Act, 1962 along with applicable interest in terms of **Section 28AA** of the Customs Act, 1962.
- (iii) The **4574.14 MT** imported goods valued at **3,80,96,928/- (Three Crore eighty lakh ninety six thousand nine hundred twenty eight only)** as covered in said **18 Bills of Entry**, should not be held liable for confiscation under **Section 111(m)** of the Customs Act, 1962. However, out of these, only "140 MT of goods pertaining to **Bill of Entry 9210017 Dt 13.12.2023** (pending for out of Charge), Assessable value **Rs.13,14,872**" lying at Mundra Port and "Raw Material goods **3,71,901 Kg** and Finished Goods **79,728 Kg** valued at **Rs.1,41,678/-**" lying at the premises of the

importer, are available for confiscation.

- (iv) Penalty should not be imposed on them under Section **114A and Section 114AA** of the Customs Act, 1962 for **17 Bills of Entry** mentioned in para 55(ii) above.
- (v) Penalty should not be imposed under section **112 (a) and 112(b) & 114AA** of the Customs Act 1962 on Bill of Entry No. **9210017 Dt 13.12.2023**

**56.** Apart from that, based on the above investigation and facts of the case, the following further persons/companies/firms/concerns as appearing in Column 2 of the following table, individually and separately be called upon to show cause in writing to within 30 days of receipt of this SCN to the Pr. Commissioner of Customs, Customs House Mundra, having his office at 5B, First Floor, PUB Building, Adani Port & SEZ, Mundra in terms of the provisions of Customs Act, 1962,, as to why Penalty should not be imposed upon each of them separately and individually in terms of provisions of Customs Act, 1962 as mentioned below (as appearing at Column 3 to 6 of the table):-

S. No.	Name (S/Shri/Ms/Smt/ M/s)	Penal provisions under Customs Act, 1962			
		(3)	(4)	(5)	(6)
1	Shri Nishank Bhorania	112(a)	112(b)	114AA	
2	Shri Maulik Atulbhai Shah	112(a)	112(b)	114AA	117
3	Shri Fayaz Ahmed	112(a)	112(b)	114AA	
4	Shri Mohsen	112(a)	112(b)	114AA	
5	Shri Marvania Hitesh	112(a)	112(b)	114AA	
6	Nileshkumar Mayjibhai Rangpadiya	112(a)	112(b)	114AA	
7	Marvaniya Ashish Hirjibhai	112(a)	112(b)	114AA	
8	Marvaniya Nayankumar Bhanjibhai	112(a)	112(b)	114AA	
9	Bapodaria Sandipkumar Mabharlal	112(a)	112(b)	114AA	
10	Rajkotiya Virenbhai shantilal	112(a)	112(b)	114AA	
11	Shri Atul Jaswantlal Shah, Properitor of M/s JK Tradelink	112(a)	112(b)	...	
12	Shri Mitesh Malsatar	112(a)	112(b)	114AA	
13	M/s Livro shipping	112(a)	112(b)	114AA	
14	M/s Eiffel Logistics	112(a)	112(b)	...	
15	M/s Tulsidas Khimji Pvt. Ltd.	112(a)	112(b)	...	
16	M/s Kashish Impex	112(a)	112(b)	...	
17	M/s Freight link logistics	112(a)	112(b)	...	
18	Shri Bhagirath varmora	112(a)	112(b)	114AA	
19	Shri Hardik Shah	---	---	---	117

**57.** All the noticees may be required to produce at the time of showing cause all evidences upon which they intend to rely in support of their defence. They may be further advised to indicate in their written submission as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written submissions, it

would be presumed that they do not desire to be heard in person. If no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of the Notice or if they do not appear before the adjudicating authority, when the case is posted for hearing, the case is liable to be decided Ex-Parte on the basis of material evidence available on record.

**58.** The documents/articles as listed at Annexure-R are relied upon and are enclosed with This Show Cause Notice, and where not enclosed with this Show Cause Notice will be made available for inspection on demand made in writing.

**59.** The Department may reserve its right to issue addendum/ corrigendum to show cause notice or to make any additions, deletions amendments or supplements to the notice, if any, at a later stage. The department may also reserve its right to issue separate Notice/s for other consignments, noticees, offences etc. related to the above case, if warranted.

**60.** The show cause notice issued without prejudice to any other action that taken in respect of the above goods and / or the persons / firms mentioned in the notice or any other person (s) under the provisions any other law for the time being in force, in the Republic of India.

**61.** If the said noticee/s will pay the duty with interest and penalty as specified under Section 28(5) of Custom Act, 1962 within 30 days from the receipt of the notice in this case. The proceedings may be deemed to be conclusive as to the matters stated therein, without prejudice to the provisions of section 135, 135A and 140 of the Custom Act, 1962, if applicable.

**62.** The noticee/s also may have an option to settle the case through Settlement Commission by filing an application, if eligible, under Chapter XIVA of the Customs Act, 1962.

Encl: As above.



(K. Engineer)

Pr. Commissioner of Customs  
Custom House, Mundra.

**TO NOTICEES:**

1. M/s Valuce Glaze Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641 [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com), [nishankbhorania@gmail.com](mailto:nishankbhorania@gmail.com).
2. Shri Nishank Bhorania Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641. [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com), [nishankbhorania@gmail.com](mailto:nishankbhorania@gmail.com).
3. Shri Maulik Atulbhai Shah 2888, Sudarshan Nagar, opp. GHB Office, GHB, Chandkheda, Ahmedabad-382424, [info@jktradelin.in](mailto:info@jktradelin.in), [export@jktradelink.in](mailto:export@jktradelink.in), [Shahmaulik263@gmail.com](mailto:Shahmaulik263@gmail.com).
- 4 Shri Fayaz Ahmed No. 404, 4<sup>th</sup> floor Pycrofts Residency, BharathiSalai, Opp. Amir Mahal, VTC- Royapettah, P.o- Royapettah, District- Chennai, Tamilnadu- 600014. ([fayazcfa@gmail.com](mailto:fayazcfa@gmail.com).)



5. Shri Mohsen Serve on notice board.
6. Shri Marvania Hitesh Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641 [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com), [hiteshkumar1176@gmail.com](mailto:hiteshkumar1176@gmail.com).
7. Nileshkumar Mavjibhai Rangpadiya Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641. [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com)
8. Marvaniya Ashish Hirjibhai Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641. [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com), [ashish12patel@gmail.com](mailto:ashish12patel@gmail.com).
9. Marvaniya Nayankumar Bhanjibhai Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641, [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com).
10. Bapodaria Sandipkumar Mabharlal Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641. [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com), [Sandippatel71779@gmail.com](mailto:Sandippatel71779@gmail.com).
11. Rajkotiya Virenbbhai shantilal Plot No. 4& 5, opposite coral vitrified, Old Rafaleswarroad, At-Lalpar, Morbi- 363641 [info.valuceglaze@gmail.com](mailto:info.valuceglaze@gmail.com), [virenrajkotiya@gmail.com](mailto:virenrajkotiya@gmail.com).
12. Shri Atul Jaswantlal Shah, Properitor of M/s JK Tradelink 2888, Sudarshan Nagar, opp. GHB Office, GHB, Chandkheda, Ahmedabad-382424 [info@jktradelin.in](mailto:info@jktradelin.in), [export@jktradelink.in](mailto:export@jktradelink.in)
13. Shri Mitesh Malsatar Office no. 2, first Floor, Time square 2 Building, opp. Sindhu Baugh Garden, Gurukul Area, Gandhidham, [Kuchhmiteshsorathiya88@gmail.com](mailto:Kuchhmiteshsorathiya88@gmail.com).
14. M/s Livro shipping DBZ South 137-A, First Floor, AU Small Finance building, Opp. Punjab Radiators, Gandhidham-Kutch [linerops1.guj@livroshipping.com](mailto:linerops1.guj@livroshipping.com)
15. M/s Eiffel Logistics Opp. Sindhu Bagh Garden, Office No. 02, Plot no. 06, Ward7-B, Time Square-2, First Floor, Gurukul Area, Gandhidham, Kachh, Gujarat-370201. [effillogistics@gmail.com](mailto:effillogistics@gmail.com)
16. M/s Tulsidas Khimji Pvt. Ltd. 313-314, Dev Nandan Mega Mall, Opp. Sanyas Ashram, Near M J Library, Ashram Road, Ahmedabad-380009, [amdmanager@tkpl.in](mailto:amdmanager@tkpl.in).
17. M/s Kashish Impex Office No. 9, Ground Floor, Plot No. 41, Sector-8, Golden Height-2, Gandhidham, Kutch-370201. [Kashishimpex2016@gmail.com](mailto:Kashishimpex2016@gmail.com).
18. M/s Freight link logistics Office No. 8, 2<sup>nd</sup> Floor, Plot No. 69, Sector-9, NH-8A, Gandhidham, Kutch-370201 [freightlinkkandla@gmail.com](mailto:freightlinkkandla@gmail.com), [isshubhamkumary14@gmail.com](mailto:isshubhamkumary14@gmail.com).
19. Shri Bhagirath varmora Plot No. 1, Survey no. 144 P1 P2, Shraddha industrial Estate, Jetpar, Pipli road, Morbi [bhagirath.varmora@gmail.com](mailto:bhagirath.varmora@gmail.com).
20. Shri Hardik Shah, 313-314, Dev Nandan Mega Mall, Opp. Sanyas Ashram, Near M J Library, Ashram Road, Ahmedabad-380009, [amdmanager@tkpl.in](mailto:amdmanager@tkpl.in).

## Copy to:

- (i) The Additional Director, Directorate of Revenue Intelligence (DRI), Gandhidham Regional Unit, Plot No. 5 & 6, Ward-5A, Near Vinayak Hospital, Adipur-370205.
- (ii) The Deputy Commissioner of Customs, EDI Section, Mundra Customs
- (iii) The Deputy Commissioner of Customs, Legal/Prosecution, Mundra Customs.
- (iv) Guard file/Office Copy.