



**Office of The Commissioner of  
Customs New Custom House, Near  
Balaji Temple New Kandla - 370210  
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271467**



DIN: 20251171ML0000777AE5

**SHOW CAUSE NOTICE**

**(Issued under Section 124 of the Customs Act, 1962)**

Whereas, M/s Accurth Global Solutions Private Limited (IEC: AAZCA9213F/0 issued on 15.04.2024) (hereinafter referred to as "M/s Accurth" or "the importer" for the sake of brevity) is a private limited company situated at A/2306, Park Wood, G.B. Road, Kavesar, Kasarvadaval, Thane, Maharashtra - 400615. Shri Pankaj Kumar Singh and Shri Deepak Kumar are the Directors of M/s Accurth Global Solutions Private Limited. As per the GST registration, M/s Accurth is engaged in business activities relating to maintenance and repair services of computers and peripheral equipment.

Whereas, M/s Green Poly Plast Industries (IEC: AAUFG8689F), a SEZ warehousing unit (hereinafter referred to as "M/s Green Poly" or "the SEZ warehousing unit" for the sake of brevity), is a proprietorship concern situated at Shed No. 222, Special Type, Sector III, KASEZ, Gandhidham - 370230. The concern is registered with KASEZ as an SEZ Unit since 24.01.2022 and provides warehousing services for specified goods permitted in its Letter of Approval (LOA). Shri Kadri Parvez Husenmiya is the proprietor of the said firm.

**INTELLIGENCE**

2. On 22.11.2024, an NCTC alert No. 2025-26/IMP/25-2024-25/IMP/1630 was received in this office, informing that, based on risk analysis, a Z-type Bill of Entry filed by M/s Accurth Global Solutions Private Limited at KANDLA SEZ (Port Code: INKDL6) appeared to be risky for mis-declaration / concealment. The alert further indicated that GSTIN 27AAZCA9213F1ZA, obtained w.e.f. 04.03.2024 for services relating to maintenance and repair of computers and peripherals, had no correlation with the imported item; all GSTR-1 and GSTR-3B returns had been filed on the same dates and were nil; and that one GSTIN obtained through the PAN of one of the directors had been cancelled, thereby making the entity high-risk on several parameters.

2.1 The details of the Bill of Entry covered by the alert are as under:

2.2 The details of the Bill of Entry covered by the alert are as under:

**Table – 1: Details of Z-type Bill of Entry**

| Table – 1:<br>Details<br>of Z-<br>type<br>Bill of<br>EntryS . No. | BE No. &<br>Date                   | Port of<br>Shipmen<br>t | Supplie<br>r Name                        | Goods<br>Descriptio<br>n<br>(Declared) | Assessabl<br>e Value (₹)<br>Declared) | Declare<br>d Duty<br>(₹) | Container<br>No.<br>Quantity    | & CHA              |
|---|------------------------------------|-------------------------|--|--|---------------------------------------|--------------------------|---------------------------------|--------------------|
| 1   | 6771218<br>dated<br>20.11.202<br>4 | AEJEA                   | Accurth<br>General<br>Trading<br>Co. LLC | HDPE<br>Regrind<br>39019000            | 8,84,254                              | 2,45,248                 | SEKU608942<br>6 – 27,000<br>Kgs | Self-<br>submitted |

2.3 Acting upon the said intelligence, on enquiry it was found that the container No. SEKU6089426 was lying at Mundra Port, falling under the jurisdiction of the Commissioner of Customs, Mundra. Accordingly, on the same day i.e. 22.11.2024, a letter was issued to SIIB, Mundra to hold the said container, and subsequently, this office, vide email dated 26.11.2024, transferred the NCTC alert to SIIB, Mundra for appropriate action.

### 3. CHRONOLOGY OF INVESTIGATION AND FACTS

#### 3.1 Examination and Detection of Mis-declaration

3.1.1 Acting upon the intelligence, officers of SIIB, Mundra carried out examination of the goods in container No. SEKU6089426 at the premises of CFS: M/s Transworld Terminals Private Limited, Unit-1, Adani Port & SEZ, Mundra. The examination proceedings were recorded under Panchanama dated 25.11.2024 (**RUD-01**).

3.1.2 During the examination, the goods were found to be Areca Nuts, total weight 28,482 Kgs, instead of the declared item “HDPE Regrind” in the Bill of Lading, Bill of Entry as well as Import General Manifest (IGM). Further, it was seen that KASEZ (Port Code: INKDL6) Z-type Bill of Entry No. 6771218 dated 20.11.2024 (**RUD-02**) had been filed in respect of the said consignment declaring the goods as “HDPE Regrind – CTH 39019000” for warehousing in the SEZ unit.

3.1.3 The summary of examination is as under:

**Table – 2: Result of Examination on 25.11.2024**

| BE No. &<br>Date               | Description in<br>BOE                 | Actual<br>Goods<br>Found | Container No.  | No. of<br>Packets   | CTH<br>Declared | Weight<br>Declared | Weight<br>Found |
|--------------------------------|---------------------------------------|--------------------------|----------------|---------------------|-----------------|--------------------|-----------------|
| 6771218<br>dated<br>20.11.2024 | HDPE REGRIND<br>– HS Code<br>39019000 | Areca<br>Nuts            | SEKU6089426/40 | 40<br>Jumbo<br>Bags | 39019000        | 27,000<br>Kgs      | 28,482<br>Kgs   |

3.1.4 Whereas, the investigation conducted revealed that the foundational evidence establishing that the goods actually imported and attempted to be warehoused in the SEZ unit were Areca Nuts

(Chapter 08) and not HDPE regrind (Chapter 39), thereby confirming deliberate mis-declaration of description, classification and nature of goods at the time of import.

### 3.2 Seizure and Test Report

3.2.1 Therefore, the goods "Areca Nuts" were seized by SIIB, Mundra under Seizure Memo dated 26.11.2024 (**RUD-03**) in terms of Section 110 of the Customs Act, 1962 and were handed over to the custodian, M/s Transworld Terminals Private Limited, for safe custody.

3.2.2 Whereas, the Samples were drawn during the Panchanama proceedings dated 25.11.2024 and forwarded to CRCL, New Delhi on 02.12.2024 for testing. The Test Report from CRCL, New Delhi (**RUD-04**), received on 22.04.2025, confirmed that the goods were "Areca Nuts".

3.2.3 The seizure memo and test report together conclusively corroborate the visual examination findings and remove any doubt as to the identity of the goods, thereby strengthening the inference that the mis-declaration was both deliberate and material.

### 3.3 Jurisdiction and Transfer of Case

3.3.1 As per Notification dated 05.08.2016 issued from F. No. C.1/1/2009-SEZ [S.O. 2667(E)], the jurisdictional Commissioner of Customs has been authorized to carry out investigation, inspection, search or seizure in a Special Economic Zone or Unit for offences under the Customs Act, 1962. Since the import in question pertains to Kandla SEZ, Kandla Customs Commissionerate is the competent authority to investigate.

3.3.2 Accordingly, vide letter dated 27.11.2024, along with the Panchanama (**RUD-01**) and Seizure Memo (**RUD-03**), SIIB, Customs House, Mundra forwarded the case records to this office for further necessary action.

### 3.4 Valuation and Duty Implication

3.4.1 As per Notification No. 80/2024-Customs (N.T.) dated 14.11.2024 issued from F. No. 467/01/2024-Cus.V, the tariff value of Areca Nuts (CH 080280) is fixed at 6,552 USD per metric ton. Accordingly, for a total quantity of 28,482 Kgs, the assessable value works out to ₹1,59,27,510/- (Rupees One Crore Fifty-Nine Lakh Twenty-Seven Thousand Five Hundred and Ten only).

**Table – 3: Calculation of Assessable Value of Areca Nuts**

| Goods Found | Quantity   | Tariff Value | Exchange Rate (₹) | Assessable Value (₹) |
|-------------|------------|--------------|-------------------|----------------------|
| Areca Nuts  | 28,482 Kgs | 6,552 USD/MT | 85.35             | 1,59,27,510/-        |

3.4.2 On this value, the duty liability as per the prevailing structure is calculated as under:

**Table – 4: Indicative Duty on Areca Nuts (Restricted Goods)**

| Goods Description | Assessable Value (₹) | CTH      | BCD @ 100% of AV | SWS Rate @ 10% | IGST @ 5%    | Total Duty (₹) |
|-------------------|----------------------|----------|------------------|----------------|--------------|----------------|
| 1                 | 2                    | 3        | 4= (2*100%)      | 5=(4*10%)      | 6=(2+4+5)*5% | 7=(4+5+6)      |
| ARECANUTS         | 1,59,27,510/-        | 80,280/- | 1,59,27,510/-    | 15,92,751/-    | 16,72,389/-  | 1,91,92,650/-  |

3.4.3 The valuation and tariff notification establish that the seized goods are of substantial value and attract high incidence of customs duty, which, when read with the mis-declaration, strongly supports the inference of a deliberate attempt to smuggle restricted and highly revenue-sensitive goods.

### 3.5 Conduct of M/s Green Poly – Disposal Communication and Denial

3.5.1 A letter dated 09.07.2025 was issued to the Assistant Commissioner, Disposal Section, Customs House, Kandla, for disposal of the seized goods. A copy of this letter was also forwarded to M/s Green Poly.

3.5.2 In response, M/s Green Poly submitted that they were only a warehouse, not the importer; that they had never placed any order for Areca Nuts nor made any remittance for the same; and that they did not claim the seized goods.

3.5.3 Whereas, this denial of ownership, while being a self-serving statement, is not supported by any contemporaneous documentary evidence. During the course of investigation, in the context of the Bill of Lading and Bill of Entry indicated that the goods were destined for warehousing in their SEZ unit, this denial, represents an attempt to dissociate themselves from a consignment with all the hallmarks of smuggling rather than a bona fide explanation.

### 3.6 Summons to M/s Accurth and Non-cooperation

3.6.1 Whereas, Summons under Section 108 of the Customs Act, 1962 were issued to M/s Accurth for recording of statements and submission of relevant documents. However, no one appeared on behalf of the importer, nor were any relevant documents submitted. The chronology of summons is as under (**RUD-05**):

**Table – 5: Summons Issued to M/s Accurth Global Solutions Pvt. Ltd.**

| Sr. No. | To   | Date       |
|---------|--|------------|
| 1       | M/s Accurth Global Solutions Pvt. Ltd.           | 24.02.2025 |
| 2       | M/s Accurth Global Solutions Pvt. Ltd.           | 17.03.2025 |
| 3       | Director, M/s Accurth Global Solutions Pvt. Ltd. | 11.04.2025 |
| 4       | Director, M/s Accurth Global Solutions Pvt. Ltd. | 23.04.2025 |

3.6.2 Further, /s Accurth, vide letter dated 28.03.2025 (**RUD-06**), requested that permission be granted to shift the goods to the SEZ warehousing unit M/s Green Poly (IEC: AAUFG8689F, Shed No. 222, Sector-3, KASEZ, Kandla) under Section 49 of the Customs Act, 1962, purportedly to avoid heavy demurrage and detention. In this letter they also undertook to remain present for any hearing to be granted by Customs authorities.

3.6.3 Whereas, after giving such an undertaking, the Directors of M/s Accurth still chose not to honour the subsequent summons dated 11.04.2025 and 23.04.2025, nor did they furnish any documents in support of the import. This sustained non-cooperation, especially after acknowledging the consignment and seeking its transfer to the SEZ unit, permits an adverse inference that the importer deliberately avoided scrutiny of a mis-declared, restricted consignment.

### 3.7 Summons to M/s Green Poly and their Non-cooperation / Link with M/s Accurth

3.7.1 Whereas, Summons under Section 108 of the Customs Act, 1962 were also issued on multiple occasions to M/s Green Poly for recording of statements and production of documents. However, no one appeared in response, nor were any relevant documents tendered. The details are as under (RUD-07):

**Table – 6: Summons Issued to SEZ Warehousing Unit M/s Green Poly Plast Industries**

| Sr. No. | To   | Date       |
|---------|--|------------|
| 1       | M/s Green Poly Plast Industries              | 24.02.2025 |
| 2       | M/s Green Poly Plast Industries              | 17.03.2025 |
| 3       | Shri Parvez, M/s Green Poly Plast Industries | 11.04.2025 |
| 4       | M/s Green Poly Plast Industries              | 17.09.2025 |
| 5       | M/s Green Poly Plast Industries              | 23.09.2025 |
| 6       | M/s Green Poly Plast Industries              | 08.10.2025 |

3.7.2 In reply to the summons dated 17.09.2025, an e-mail dated 22.09.2025 was received from them stating that the concerned person was away for personal reasons and requested a date after 01.10.2025. However, despite a further summons dated 08.10.2025, no one appeared before the investigating officer.

3.7.3 Further, in response to the summons dated 23.09.2025 issued to M/s Green Poly, an e-mail from [accurth@icloud.com](mailto:accurth@icloud.com) was received on 06.10.2025 (RUD-08) enclosing a letter of M/s Accurth dated 05.10.2025 (RUD-09) signed by Shri Deepak Kumar, Director, requesting that another summons be issued and stating that one Shri Dattatray S. Sonawane would attend. Further, during the course of investigation, on perusal of the e-mail ID, it was observed that the e-mail belonged to M/s Accurth.

3.7.4 Thus, the fact that a summons issued to the SEZ warehousing unit elicited a reply from the importer's e-mail ID, enclosing a letter issued by the importer's Director, clearly indicated that M/s Accurth and M/s Green Poly were acting in close concert and that the warehousing unit was not an innocent or independent third-party service provider but a conscious participant in the transaction and one of the beneficiaries.

3.7.5 During the course of investigation, it has also been noticed from past records that M/s Green Poly has earlier been involved in smuggling of Areca Nuts and a Show Cause Notice from F. No. CUS/APR/MISC/5676/2024-Gr 1-O/o Pr Commr-Cus-Mundra was issued to them by Customs, Mundra on 24.06.2024 for smuggling restricted Areca Nuts. This past conduct is a relevant circumstance which strengthens the inference that the present consignment was also part of a continuing modus operandi to smuggle restricted Areca Nuts using SEZ warehousing facilities.

### 3.8 Statutory Limitation and Extension

3.8.1 Whereas, due to continued non-participation and non-cooperation by both the importer and the SEZ warehousing unit, there was unavoidable delay in finalising the investigation. Accordingly, in terms of the proviso to Section 110(2) of the Customs Act, 1962, a six-month extension for issuance of the Show Cause Notice under Section 124 was granted beyond the original period ending on 25.05.2025 by the competent authority. The extension was communicated to M/s Green Poly and M/s Accurth vide e-mail dated 22.05.2025 (**RUD-10**).

### 3.9 Status of Seized Cargo

3.9.1 Whereas, the seized cargo of Areca Nuts weighing 28,482 Kgs, valued at ₹1,59,27,510/- as per tariff value, continues to remain under seizure vide Seizure Memo dated 26.11.2024 and is lying in the premises of CFS: M/s Transworld Terminals Private Limited, Unit-1, Adani Port & SEZ, Mundra, under the custody of Customs, Mundra.

### 3.10 Shipper and Consignee Arrangement – Inference of Self-controlled Supply Chain

3.10.1 Whereas, as per the Bill of Lading No. AJAS2411000181 dated 11.11.2024 (**RUD-11**), the shipper in the instant case is M/s Accurth General Trading Co. LLC, UAE. From the name and circumstances, it appears that this shipper entity has been set up by or is under the effective control of M/s Accurth, the Indian importer, for the sole purpose of facilitating the smuggling of Areca Nuts under the guise of plastic scrap (HDPE regrind).

3.10.2 The Bill of Lading No. AJAS2411000181 dated 11.11.2024 further shows M/s Green Poly as the “Notify Party”, while the Z-type Bill of Entry No. 6771218 dated 20.11.2024 shows the goods as destined to the SEZ warehousing unit M/s Green Poly (IEC: AAUFG8689F), Shed No. 222, Sector III, Kandla SEZ.

3.10.3 Therefore, the investigation conducted suggested the fact that **if the NCTC alert had not been issued and the consignment had not been examined at Mundra**, the consignment of Areca Nuts would have proceeded unhindered to the SEZ warehousing unit M/s Green Poly, where it could have been further diverted or disposed of, thereby achieving the object of smuggling restricted Areca Nuts into India in contravention of the Customs Act, 1962 and the applicable import policy.

## 4. LEGAL FRAMEWORK – SEZ ACT AND CUSTOMS ACT

4.1 Under Section 2(o) of the SEZ Act, 2005, “import” includes bringing goods into a Special Economic Zone by a Unit or Developer from a place outside India by land, sea or air or by any other mode. Thus, the subject import into Kandla SEZ falls squarely within the ambit of “import” for the purposes of the Customs Act as applied to SEZ.

4.2 By Notification No. S.O. 2667(E) dated 05.08.2016 (F. No. C.1/1/2009-SEZ), the Central Government has authorized jurisdictional Customs Commissioners to investigate offences under the Customs Act, 1962 within SEZs. Further, Notification No. S.O. 2665(E) dated 05.08.2016 has notified offences under, inter alia, Sections 28, 111, 112, 124 and 135 of the Customs Act, 1962, as offences under the SEZ Act.

4.3 The relevant provisions of the Customs Act, 1962, in so far as they relate to the facts and circumstances of this case, include:

- Section 2(23) – Definition of “import”
- Section 2(39) – Definition of “smuggling” as any act or omission rendering goods liable to confiscation under Sections 111 or 113

- Section 2(33) – Definition of “prohibited goods”
- Section 46(4) and 46(4A) – Obligations of the importer to make true, complete and accurate declaration in the Bill of Entry and to ensure authenticity of supporting documents and compliance with restrictions
- Section 111(d), 111(f), 111(i), 111(j), 111(m) – Confiscation of goods imported contrary to prohibition, not properly declared, mis-declared in respect of value, quantity, or any material particular
- Section 112 – Penalty for acts or omissions rendering goods liable to confiscation and for dealing with such goods
- Section 114AA – Penalty for knowingly or intentionally using false or incorrect declarations, statements or documents in any business under the Act
- Section 125 – Option to pay fine in lieu of confiscation

4.4 Whereas, the import of Areca Nuts is prohibited under the prevailing import policy and is subject to conditions; import in contravention of such conditions renders the goods restricted and liable to confiscation under Section 111(d) of the Customs Act, 1962.

4.5 For the ease of reference, the Section 119 of the Bharatiya Sakshya Adhiniyam (BSA) 2023 is reproduced below;

**119. Court may presume existence of certain facts.—(1)** The Court may presume the existence of any fact which it thinks likely to have happened, regard being had to the common course of natural events, human conduct and public and private business, in their relation to the facts of the particular case. Illustrations.

The Court may presume that—

- (a) a man who is in possession of stolen goods soon, after the theft is either the thief or has received the goods knowing them to be stolen, unless he can account for his possession;
- (b) an accomplice is unworthy of credit, unless he is corroborated in material particulars;
- (c) a bill of exchange, accepted or endorsed, was accepted or endorsed for good consideration;
- (d) a thing or state of things which has been shown to be in existence within a period shorter than that within which such things or state of things usually cease to exist, is still in existence;
- (e) judicial and official acts have been regularly performed;
- (f) the common course of business has been followed in particular cases;
- (g) evidence which could be and is not produced would, if produced, be unfavourable to the person who withholds it;
- (h) if a man refuses to answer a question which he is not compelled to answer by law, the answer, if given, would be unfavourable to him;
- (i) when a document creating an obligation is in the hands of the obligor, the obligation has been discharged.

(2) The Court shall also have regard to such facts as the following, in considering whether such maxims do or do not apply to the particular case before it:—

- (i) as to Illustration (a)—a shop-keeper has in his bill a marked rupee soon after it was stolen, and cannot account for its possession specifically, but is continually receiving rupees in the course of his business;
- (ii) as to Illustration (b) —A, a person of the highest character, is tried for causing a man's death by an act of negligence in arranging certain machinery. B, a person of equally good character, who also took part in the arrangement, describes precisely what was done, and admits and explains the common carelessness of A and himself;
- (iii) as to Illustration (b) —a crime is committed by several persons. A, B and C, three of the criminals, are captured on the spot and kept apart from each other. Each gives an account of the crime implicating D, and the accounts corroborate each other in such a manner as to render previous concert highly improbable;
- (iv) as to Illustration (c)—A, the drawer of a bill of exchange, was a man of business. B, the acceptor, was a young and ignorant person, completely under A's influence;
- (v) as to Illustration (d)—it is proved that a river ran in a certain course five years ago, but it is known that there have been floods since that time which might change its course;
- (vi) as to Illustration (e)—a judicial act, the regularity of which is in question, was performed under exceptional circumstances;
- (vii) as to Illustration (f)—the question is, whether a letter was received. It is shown to have been posted, but the usual course of the post was interrupted by disturbances;
- (viii) as to Illustration (g)—a man refuses to produce a document which would bear on a contract of small importance on which he is sued, but which might also injure the feelings and reputation of his family;
- (ix) as to Illustration (h)—a man refuses to answer a question which he is not compelled by law to answer, but the answer to it might cause loss to him in matters unconnected with the matter in relation to which it is asked;
- (x) as to Illustration (i)—a bond is in possession of the obligor, but the circumstances of the case are such that he may have stolen it.

## 5. APPRECIATION OF EVIDENCE AND FINDINGS

5.1 Whereas, from the sequence of events discussed above, the investigation conducted revealed on the basis of documentary evidences available that:

- The goods examined and tested by CRCL, New Delhi were Areca Nuts (RUD-01 and RUD-04) whereas the declared description in the Bill of Lading, IGM and Z-type Bill of Entry was HDPE Regrind (CTH 39019000).
- The import was made under a Z-type Bill of Entry for warehousing in an SEZ unit, which typically enjoys lesser physical intervention, thereby making it an attractive route for smuggling attempts.

- The importer's own business profile (maintenance and repair of computers/peripherals, nil GST returns, risk profile flagged by NCTC) has no plausible correlation with high-value import of Areca Nuts.
- The shipper abroad has the same "Accurth" branding, indicating a closely held overseas entity under the importer's control.
- M/s Green Poly, designated as "notify party" and SEZ warehousing unit, has a prior history of involvement in Areca Nut smuggling and has been previously issued a Show Cause Notice for smuggling restricted/prohibited Areca Nuts.
- Both M/s Accurth and M/s Green Poly consistently failed to honour statutory summons issued under Section 108, despite written undertakings and opportunities; the only substantive response in respect of a summons to M/s Green Poly came from the importer's e-mail ID, again indicating close collusion.

5.2 Thus, the facts emerged during the course of investigation revealed that:

- The mis-declaration of Areca Nuts as HDPE Regrind was not a clerical or innocent error but a deliberate act to conceal the true nature of restricted, high-duty goods.
- M/s Accurth, acting through its Directors Shri Pankaj Kumar Singh and Shri Deepak Kumar, orchestrated the import using a self-controlled shipper abroad (M/s Accurth General Trading Co. LLC, UAE) and a complicit SEZ warehousing unit (M/s Green Poly) as the notify party and intended warehouse.
- M/s Green Poly, through its proprietor Shri Kadri Parvez Husenmiya, knowingly agreed to receive and warehouse the mis-declared restricted goods, relying on the SEZ warehousing route to shield the consignment from normal scrutiny and to subsequently divert or dispose of the Areca Nuts into the domestic market or elsewhere.
- Their joint and sustained non-cooperation with the investigation and avoidance of summons, when seen along with the risk indicators and prior involvement, justifies an adverse inference that they were actively engaged in smuggling restricted/prohibited Areca Nuts into India, in contravention of the Customs Act, 1962 and the applicable import policy.

5.3 Whereas, Section 46(4A) of the Customs Act, 1962, the importer, who is presenting the bill of entry should ensure the accuracy and completeness of the information given therein viz. description, value etc., the authenticity and validity of any document supporting it; and compliance with the restriction or prohibition, if any, relating to the goods under the Customs Act, 1962 or under any other law for the time being in force. Apparently, it appears the importer in collaboration with said SEZ warehousing unit violated the provisions of section 46(4A) of the Customs Act, 1962, since, they attempted to import the subject goods by way of mis-declaration, mis-classification and joined their hands in gloves and thus they both were actual beneficiaries as per factual matrix of the case. Such indulgence and endeavor on the part of their part are in violation of the provisions of Section 46 of the Customs Act, 1962

makes the impugned goods liable for confiscation in terms of Sections 111(d), 111(f), 111(i), 111(j) and 111(m) of the Customs Act, 1962.

## **6. ROLE AND CULPABILITY OF THE NOTICEES**

### **6.1 M/s Accurth Global Solutions Private Limited (Importer)**

6.1.1 M/s Accurth filed Z-type Bill of Entry No. 6771218 dated 20.11.2024 declaring the goods as "HDPE Regrind – CTH 39019000" for warehousing in Kandla SEZ, whereas examination and CRCL report establish that the goods were Areca Nuts, classifiable under CTH 080280.

6.1.2 The importer has, therefore, knowingly made a false declaration in respect of description, classification and nature of the goods and has failed to ensure the accuracy and completeness of the information in the Bill of Entry and the authenticity of supporting documents, in violation of Section 46(4) and 46(4A) of the Customs Act, 1962.

6.1.3 By attempting to import prohibited Areca Nuts under the cover of HDPE Regrind, M/s Accurth has rendered the goods liable to confiscation under Sections 111(d), 111(f), 111(i), 111(j) and 111(m) of the Customs Act, 1962 and has thereby rendered itself liable to penalty under Section 112(a) and (b) as well as Section 114AA of the Customs Act, 1962.

6.1.4 The importer's refusal to appear in response to multiple summons and its failure to produce any supporting evidence constitute deliberate non-cooperation and justify drawing an adverse inference regarding its intent and knowledge of the mis-declaration.

### **6.2 Directors – Shri Pankaj Kumar Singh and Shri Deepak Kumar**

6.2.1 Shri Pankaj Kumar Singh and Shri Deepak Kumar, as Directors of M/s Accurth, were in charge of and responsible for the conduct of the business of the company at the material time. The import transaction, including the filing of Z-type Bill of Entry and subsequent correspondence, has been carried out under their overall control and supervision.

6.2.2 Shri Deepak Kumar has personally signed the letter dated 05.10.2025 (RUD-09) addressing the summons and arranging representation, which again shows his active role in the matter.

6.2.3 It appears that Directors were fully aware of and have actively participated in, or at the very least consciously permitted, the mis-declaration and attempted smuggling of restricted Areca Nuts. They have thereby abetted acts and omissions rendering the goods liable to confiscation under Section 111 of the Customs Act, 1962 and are, therefore, liable to penalty under Section 112(a) and (b) as well as Section 114AA of the Customs Act, 1962.

### **6.3 M/s Green Poly Plast Industries (SEZ Warehousing Unit) and its Proprietor, Shri Kadri Parvez Husenmiya**

6.3.1 M/s Green Poly is shown as the notify party in the Bill of Lading (RUD-11) and the Z-type Bill of Entry shows the goods as destined to its SEZ warehouse in Kandla SEZ. Thus, the SEZ warehousing unit was the intended recipient of the mis-declared consignment of Areca Nuts.

6.3.2 The past involvement of M/s Green Poly in an earlier case of Areca Nut smuggling (SCN dated 24.06.2024 issued by Customs, Mundra) is a highly material circumstance indicating that the present consignment was part of a continuing modus operandi.

6.3.3 Despite multiple summons, neither M/s Green Poly nor its proprietor appeared before the investigating officers or furnished any documents. At the same time, a summons addressed to M/s Green Poly was answered through the importer's e-mail ID "accurth@icloud.com", enclosing a letter of M/s Accurth, which demonstrates that both entities are closely associated and are acting in concert in respect of this consignment.

6.3.4 Their subsequent stand that they "did not place any order" and "do not claim the seized goods" is not supported by any objective record and, seen against the documentary evidence showing them as notify party and intended SEZ warehouse, appears to be a belated attempt to distance themselves from a consignment whose illicit nature had already been detected.

6.3.5 In view of the facts discussed above, it is evident from the investigation conducted that M/s Green Poly and its proprietor, Shri Kadri Parvez Husenmiya, were knowingly concerned in the attempted import, warehousing and further dealing with prohibited Areca Nuts liable to confiscation under Section 111 of the Customs Act, 1962 and have thereby rendered themselves liable to penalty under Section 112(a) and (b) as well as Section 114AA of the Customs Act, 1962.

## 7. OUTCOME OF INVESTIGATION / CONCLUSION

7.1 In view of the foregoing facts and circumstances, the investigation conducted revealed;

(i) that Areca Nuts (CTH 080280) weighing 28,482 Kgs, valued at ₹1,59,27,510/- as per tariff value notification, were imported vide Z-type Bill of Entry No. 6771218 dated 20.11.2024 but were falsely declared as HDPE Regrind (CTH 39019000);

(ii) that the goods so imported are prohibited under the prevailing import policy and their attempted import by mis-declaration constitutes an act of smuggling within the meaning of Section 2(39) of the Customs Act, 1962;

(iii) that the importer, its Directors, and the SEZ warehousing unit, along with its proprietor, deliberately and repeatedly failed to comply with statutory summons and thereby obstructed the investigation; and

(iv) that the cumulative evidence, establishes active collusion between M/s Accurth and M/s Green Poly in using the SEZ warehousing route to smuggle prohibited Areca Nuts into India—

In view of the above facts, the subject goods are liable to confiscation under Sections 111(d), 111(f), 111(i), 111(j) and 111(m) of the Customs Act, 1962 and that the noticees are liable for penal action under Sections 112 and 114AA of the Customs Act, 1962.

**8. Now, therefore, I hereby call upon the following noticees to show cause, within thirty days of receipt of this notice, to the Additional Commissioner of Customs, Customs House, Kandla, having his office at 1st Floor, New Customs Building, Near Balaji Temple, Kandla, Gujarat, as under:**

### 8.1 M/s Accurth Global Solutions Private Limited (Importer)

8.1.1 M/s Accurth Global Solutions Private Limited (IEC: AAZCA9213F/0), A/2306, Park Wood, G.B. Road, Kavesar, Kasarvadaval, Thane, Maharashtra – 400615, is hereby called upon to show cause as to why:

(a) 28,482 Kgs of Areca Nuts, imported in container No. SEKU6089426 covered under Bill of Lading No. AJAS2411000181 dated 11.11.2024 and Z-type Bill of Entry No. 6771218 dated

20.11.2024, valued at ₹1,59,27,510/- (Rupees One Crore Fifty-Nine Lakh Twenty-Seven Thousand Five Hundred and Ten only) as per Notification No. 80/2024-Customs (N.T.) dated 14.11.2024, should not be confiscated under Sections 111(d), 111(f), 111(i), 111(j) and 111(m) of the Customs Act, 1962;

(b) penalty should not be imposed upon them under Section 112(a) and/or 112(b) of the Customs Act, 1962 for acts and omissions rendering the said goods liable to confiscation under Section 111 of the Act;

(c) penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962 for having knowingly and intentionally made and used false and incorrect declarations, statements and documents (including the Bill of Entry, Bill of Lading particulars and other import documents) in the transaction of business under the Act; and

(d) in the event an option is given under Section 125 of the Customs Act, 1962, redemption fine should not be imposed in lieu of confiscation, in addition to the duty and other charges payable on the goods.

#### **8.2 Shri Pankaj Kumar Singh, Director of M/s Accurth Global Solutions Private Limited**

8.2.1 Shri Pankaj Kumar Singh, Director, M/s Accurth Global Solutions Private Limited, resident of Survey No. 29/429, Rajput Villa, Rajpur, Mangari, Varanasi, Uttar Pradesh – 221202, is hereby called upon to show cause as to why:

(a) penalty should not be imposed upon him under Section 112(a) and/or 112(b) of the Customs Act, 1962 for having, in his capacity as Director, abetted and been concerned in acts and omissions rendering the imported Areca Nuts liable to confiscation under Section 111 of the Act; and

(b) penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962 for having knowingly and intentionally caused the making, signing and use of false and incorrect declarations, statements and documents in the transaction of business under the Customs Act, 1962.

#### **8.3 Shri Deepak Kumar, Director of M/s Accurth Global Solutions Private Limited**

8.3.1 Shri Deepak Kumar, Director, M/s Accurth Global Solutions Private Limited, resident of A-1201, Parkwoods, Thane Ghodbunder Road, Thane, Maharashtra – 400615, is hereby called upon to show cause as to why:

(a) **penalty should not be imposed** upon him under Section 112(a) and/or 112(b) of the Customs Act, 1962 for having, in his capacity as Director, abetted and been concerned in acts and omissions rendering the imported Areca Nuts liable to confiscation under Section 111 of the Act; and

(b) **penalty should not be imposed** upon him under Section 114AA of the Customs Act, 1962 for having knowingly and intentionally caused the making, signing and use of false and incorrect declarations, statements and documents in the transaction of business under the Customs Act, 1962, including the letter dated 05.10.2025 (RUD-09).

#### **8.4 M/s Green Poly Plast Industries (SEZ Warehousing Unit) and its Proprietor, Shri Kadri Parvez Husenmiya**

8.4.1 M/s Green Poly Plast Industries (IEC: AAUFG8689F), Shed No. 222, Special Type, Sector III, KASEZ, Gandhidham – 370230, and its Proprietor **Shri Kadri Parvez Husenmiya** are hereby called upon to show cause as to why:

(a) **they should not be held liable**, jointly and severally, for having been knowingly concerned in the attempted import, warehousing, keeping and likely further dealing with the said restricted Areca Nuts liable to confiscation under Section 111 of the Customs Act, 1962;

(b) **penalty should not be imposed** upon them under Section 112(a) and/or 112(b) of the Customs Act, 1962 for abetment of acts and omissions rendering the goods liable to confiscation and for being concerned in their keeping, depositing and likely disposal; and

(c) **penalty should not be imposed** upon them under Section 114AA of the Customs Act, 1962 for knowingly and intentionally allowing their SEZ warehousing facility and credentials to be used in support of a false and incorrect import declaration, in the transaction of business under the Act.

9.1 This Show Cause Notice is issued **without prejudice** to any other action that may be taken against the above noticees or any other person, whether named herein or not, under the Customs Act, 1962 or under any other law for the time being in force in India.

9.2 The Department reserves the right to **add, amend, modify or delete** any part or portion of this notice; and any such addition, amendment, modification or deletion, if made, shall be deemed to form an integral part of this notice.

9.3 The aforesaid noticees are directed to submit their **written replies** within 30 (thirty) days from the date of receipt of this notice. In their replies, they should clearly indicate whether they desire to be heard in person.

9.4 If no cause is shown within the stipulated period, or such extended period as may be allowed by the adjudicating authority on a written request, or if the noticees fail to appear when the case is posted for personal hearing, the case will be decided **ex parte** on the basis of the evidence available on record, without any further reference to them.



Received  
25/11/2025

Vishwajeet Singh  
25.11.2025  
(Vishwajeet Singh)  
Additional Commissioner (Adjudication)  
Customs House, Kandla

F. No. GEN/ADJ/ADC/2178/2025-Adjn-O/o Commr-Cus-Kandla

To:

1. M/s Accurth Global Solutions Private Limited, (IEC: AAZCA9213F/0), GSTIN: 27AAZCA9213F1ZA, A/2306, Park Wood, G.B. Road, Kavesar, Kasarvadaval, Thane, Maharashtra – 400615.
2. Shri Pankaj Kumar Singh, Director, M/s Accurth Global Solutions Private Limited, Survey No. 29/429, Rajput Villa, Rajpur, Mangari, Varanasi, Uttar Pradesh – 221202.
3. Shri Deepak Kumar, Director, M/s Accurth Global Solutions Private Limited, A-1201, Parkwoods, Thane Ghodbunder Road, Thane, Maharashtra – 400615.

4. M/s Green Poly Plast Industries, (IEC: AAUFG8689F), Shed No. 222, Special Type, Phase-1, KASEZ, Kutch, Gujarat – 370230.

**Copy to:**

- i. The Additional Commissioner (SIIB), Customs House, Kandla.
- ii. Supdt., EDI, C H Kandla for uploading of the same on official website
- ii. Guard File / Office Copy.

**Annexure – A**

*(List of documents relied upon)*

| RUD Sr. No. | Details   | Remarks  |
|-------------|---|----------|
| 1           | Panchanama Dated 25.11.2024   | Enclosed |
| 2           | Bill of Entry No. 6771218 dated 20.11.2024                          | Enclosed |
| 3           | Seizure Memo dated 26.11.2024                                       | Enclosed |
| 4           | Test report from CRCL, New Delhi                                    | Enclosed |
| 5           | List of summonses to M/s Accurth Global Solutions Private Limited   | Enclosed |
| 6           | Letter dated 28.03.25 from M/s Accurth Global for shifting of goods | Enclosed |
| 7           | List of summonses M/s. Green Poly Plast Industries                  | Enclosed |
| 8           | Screenshot of mail of M/s. Accurth Global dated 05.10.2025          | Enclosed |
| 9           | Letter of M/s. Accurth Global Solution Pvt. Ltd. dated 05.10.2025   | Enclosed |
| 10          | Letter of M/s. Accurth Global Solution Pvt. Ltd. dated 22.05.2025   | Enclosed |
| 11          | Bill of Lading  | Enclosed |