



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

SHOW CAUSE NOTICE

1.1 The present Supplementary Show Cause Notice under section 28 (7A) of Customs Act, 1962 is being issued in continuation of the earlier Show Cause Notice issued vide F.No. GEN/ADJ/COMM/744/2025-Adjn-O/o Commr-Cus-Kandla dated 26.12.2025 in respect of M/s Organitech Pvt. Ltd. (IEC: AADCO2236L) (hereinafter referred to as "M/s OPL"), wherein it has been established that the noticee had diverted duty-free imported goods, namely RBD Palm Olein (Edible Grade), imported under the Advance Authorisation Scheme. Further investigation has revealed additional facts/evidence necessitating issuance of the present Supplementary Show Cause Notice.

1.2 The investigation has already brought out that duty exemption on import of RBD Palm Olein by utilizing Advance Authorisation by M/s OPL were subject to fulfilment of the conditions under Customs Notification No. 21/2023-Customs dated 01.04.2023, which inter-alia restricted the goods imported to be put to sale and further subject to fulfilment of export obligation by manufacturing and exporting resultant products out of the imported goods. However, instead of utilising the imported goods for manufacture of the export product, M/s OPL was found to have diverted the same into the Domestic Tariff Area (DTA) through domestic sale transactions. It is further revealed that the duty-free goods were diverted immediately after it's clearance from the port and were sold through interconnected firms, mainly M/s Parc Impex Solutions Pvt Ltd., which acted as intermediary layers between the importer and the ultimate domestic buyers.

1.3 In terms of para 4.03 of FTP 2023, the import of goods under Advance Authorisations are exempted from payment of customs duties subject to its actual usage in the manufacture of the resultant product, which finally has to be exported towards fulfilment of export obligations. As such, the above act of domestic sale of the imported goods by M/s. OPL manifests diversion of the goods in violations of the terms and conditions under Customs Notification 21/2023-Customs dated 01.04.2023 issued by CBIC and provisions under FTP 2023.

1.4 The diversion of duty-free goods into the domestic market generates huge unlawful proceeds and results in unjust enrichment. The offence is not limited to mere violation of conditions imposed under customs notification, but also involves generation of illegal financial gains. The diversion of duty-free imported goods causes direct loss of government revenue and simultaneously results in accumulation of sale proceeds derived from such illicit domestic trade.

1.5 The investigation has revealed that Shri Lalit Kumar Babulal Tater alias Lalit Jain is the de-facto owner, controller and ultimate beneficiary of M/s OPL.

The Directors of the company were namesake directors, and he controlled all business activities, prepared e-way bills through employees, and ensured routing of funds through banking channels. Shri Lalit Kumar Babulal Tater was similarly controlling multiple firms including M/s. Parc Impex Solutions Pvt. Ltd.

2. ENTITIES INVOLVED IN FINANCIAL TRANSACTIONS

The investigation revealed that the diversion of imported duty-free RBD Palm Olein and the corresponding flow of funds involved primarily the following firms:

2.1 M/s. Organitech Pvt Ltd (M/s. OPL) – the IEC holder and importer of duty-free goods under Advance Authorisation. They diverted and sold the duty-free imported goods to M/s. Parc Impex Solutions Pvt. Ltd under GST invoices.

2.2 M/s Parc Impex Solutions Pvt Ltd– a sister concern firm controlled by the same beneficial owner Shri Lalit Kumar Babulal Tater alias Lalit Jain, which acted as the first domestic purchaser of the diverted imported goods and served as the conduit for routing sale proceeds.

2.3 M/s Sundaram Sales Pvt. Ltd. – the subsequent domestic trading firm who purchased almost all the quantities of the diverted goods from M/s Parc Impex Solutions Pvt Ltd and supplied the same further to various domestic buyers.

2.4 This entire diversion chain was supported not only through movement of goods but also through structured banking transactions with corresponding sale invoices.

3 VALUATION OF THE IMPORTED GOODS AND DUTY EXEMPTION INVOLVED IN THE CASE

3.1 The investigation has revealed that M/s. OPL has effected import of duty-free goods namely RBD Palm Olein (Edible Grade) under the Advance Authorisation Scheme by filing a total of 64 Ex-Bond Bills of Entry for clearance of 11,968.346 MT of the said goods.

3.2 The said imports were made by availing duty exemption under Notification No. 21/2023-Customs dated 01.04.2023, against four Advance Authorisations issued by DGFT, as detailed below:

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

These imports were cleared through the ports of Customs House Kandla and Customs House Kolkata, by filing Ex-Bond Bills of Entry after warehousing.

3.3 Total Assessable Value of Imported Goods is ₹89,70,67,188/- (Rupees Eighty Nine Crore Seventy Lakh Sixty Seven Thousand One Hundred and Eighty Eight Only). Further, the total customs duty exemption availed on the

above imports under Advance Authorisation Scheme, in terms of Notification No. 21/2023-Customs dated 01.04.2023, has been quantified at ₹13,29,20,055/- (Rupees Thirteen Crore Twenty Nine Lakh Twenty Thousand and Fifty Five Only)

3.4 Thus, M/s. OPL has availed exemption of customs duty amounting to ₹13.29 Crore on import of goods valued at approximately ₹89.70 Crore, which were subsequently diverted into the domestic market in violation of the conditions of the Advance Authorisation Scheme, the provisions of FTP 2023, and Notification No. 21/2023-Customs dated 01.04.2023.

4. BANK ACCOUNTS EXAMINED DURING FINANCIAL INVESTIGATION

During the course of investigation, bank account details of the key entities were collected and analysed. The scrutiny of bank statements was undertaken to establish the source, destination and pattern of financial transactions among the entities involved.

4.1 Bank Accounts of M/s OPL

4.1.1 M/s OPL operated its financial transactions mainly through the following accounts:

(i) **HDFC Bank Account** maintained at Safdarjung Enclave Branch, Opposite Deer Park, New Delhi – 110029, bearing Account No. 50200084211551.

(ii) **IDFC First Bank Account** maintained at Nehru Place Branch, New Delhi - 110008, bearing Account No. 10137926599.

4.1.2 These accounts were found to be the ultimate point where the proceeds arising from domestic diversion were finally accumulated.

4.2 Bank Accounts of M/s Parc Impex Solutions Pvt Ltd

4.2.1 M/s Parc Impex Solutions Pvt Ltd operated its banking transactions through:

(i) **HDFC Bank Account** maintained at Safdarjung Enclave Branch, New Delhi, bearing Account No. 99999873196769.

(ii) **IDFC First Bank Account** maintained at Nehru Place Branch, New Delhi, bearing Account No. 10143417722.

4.2.2 M/s Parc Impex Solutions Pvt Ltd acted as the intermediary firm which received payments from domestic trader M/s Sundaram Sales Pvt. Ltd. and thereafter transferred substantial funds to M/s OPL.

5. FLOW OF FUNDS AND MONEY TRAIL

5.1 The financial scrutiny regarding the flow of the funds within the above Bank accounts clearly follows the movement of the goods adopted by M/s. OPL in diversion of duty-free imported RBD Palm Olein. The investigation have revealed that immediately after clearance from the port, these goods were diverted and sold by M/s OPL to M/s. Parc Impex Solutions Pvt Ltd and the same were further sold by M/s. Parc Impex Solutions Pvt. Ltd. to M/s Sundaram Sales Pvt. Ltd. These facts have been further corroborated by the fact that the proceeds of the sale of these imported goods are found to have flowed from the bank

account of M/s Sundaram Sales Pvt. Ltd. to M/s Parc Impex Solutions Pvt Ltd. and finally back to M/s. OPL being the Importer of the goods. It was found in the investigation that the duty-free imported goods were sold domestically by M/s. OPL to M/s Parc Impex Solutions Pvt Ltd under GST invoices, which were further sold by them to M/s Sundaram Sales Pvt. Ltd., under proper GST Invoices.

5.2 The scrutiny of banking transactions indicates that the domestic sale proceeds were systematically transferred back into the accounts of M/s OPL.

5.3 Thus, the flow of funds and goods followed a structured mechanism:

Flow of Funds

M/s Sundaram Sales
↓
M/s Parc Impex Solutions
↓
M/s OPL

Flow of Goods

M/s OPL
↓
M/s Parc Impex Solutions
↓
M/s Sundaram Sales

5.4 The above flow of sales proceeds clearly establishes that the domestic sale of duty-free imported goods was planned and executed with the object of generating revenue in the hands of the importer and beneficial owner. It is observed that M/s Parc Impex Solutions Pvt Ltd was positioned as an intermediary entity between the importer (M/s OPL) and the domestic trader M/s Sundaram Sales Pvt. Ltd. only for the purpose of routing funds. M/s Parc Impex Solutions Pvt Ltd received huge credits from M/s Sundaram Sales Pvt. Ltd. and almost immediately transferred substantial amounts onwards to the bank accounts of M/s OPL, thereby ensuring that the proceeds of domestic sale ultimately accrued back to the importer. Such onward transfers, maintenance and routing of funds demonstrate that M/s Parc Impex Solutions Pvt Ltd did not function as an independent commercial buyer but acted merely as a conduit firm controlled by the beneficial owner to create artificial layers in the transaction chain.

5.5 The above pattern indicates that the domestic trading structure was created intentionally to mask the direct flow of proceeds from domestic buyers to the importer, thereby giving an appearance of legitimate business transactions while effectively monetising duty-free imported goods in contravention of the Advance Authorisation Scheme.

6. RECEIPT OF SALE PROCEEDS IN THE BANK ACCOUNT OF M/S OPL

6.1 Detailed scrutiny of bank accounts of M/s OPL was undertaken to identify receipt of proceeds from M/s Parc Impex Solutions Pvt Ltd., which was the first buyer entity in the diversion chain.

6.2 Credits in HDFC Account of M/s OPL

6.2.1 Examination of the HDFC Bank account Statement of M/s OPL bearing Account No. 50200084211551 (**RUD-1**) revealed that an amount of **₹12,62,03,698/-** has been credited into the said account from the HDFC and IDFC accounts of M/s Parc Impex Solutions Pvt Ltd.

6.2.2 These credits represent the sale proceeds transferred by M/s Parc Impex Solutions Pvt Ltd to M/s OPL in lieu of domestic sale of diverted imported goods.

6.2.3 The receipt of such large amounts directly contradicts the requirement of Advance Authorisation Scheme, which mandates utilisation of imported goods for export production rather than domestic monetisation.

6.3 Credits in IDFC Account of M/s OPL

6.3.1 Further scrutiny of the IDFC First Bank account statement of M/s OPL bearing Account No. 10137926599 (**RUD-2**) revealed that an amount of **₹85,27,96,722/-** was credited into the account from M/s Parc Impex Solutions Pvt Ltd accounts.

6.3.2 Thus, M/s OPL received the bulk of the sale proceeds through banking transfers routed via M/s Parc Impex Solutions Pvt Ltd.

6.4 Consolidated Receipts in M/s OPL Accounts

6.4.1 Thus, the total amount credited into M/s OPL accounts from M/s Parc Impex Solutions Pvt Ltd is:

$₹12,62,03,698 + ₹85,27,96,722 = ₹97,90,00,420/-$ (**approx.**)

6.4.2 The receipt of ₹97.90 Crore in M/s OPL accounts establishes that the importer ultimately collected the proceeds of duty-free goods diverted into the domestic market.

7. RECEIPTS IN M/S PARC IMPEX SOLUTIONS PVT LTD ACCOUNTS FROM M/S SUNDARAM SALES PVT. LTD.

7.1 Scrutiny of M/s Parc Impex Solutions Pvt Ltd bank accounts revealed that the payments received by M/s Parc Impex Solutions Pvt Ltd were primarily from M/s Sundaram Sales Pvt. Ltd.

7.2 Examination of the HDFC Bank account statement of M/s Parc Impex Solutions Pvt Ltd bearing Account No. 99999873196769 (**RUD-3**) revealed that:

(i) An amount of ₹3,36,93,500/- was credited from Sundaram Sales.

7.3 Examination of the IDFC Bank account statement of M/s Parc Impex Solutions Pvt Ltd bearing Account No. 10143417722 (**RUD-4**) revealed that:

(i) An amount of ₹98,97,10,199/- was credited from Sundaram Sales.

7.4 Thus, the total receipts credited into M/s Parc Impex Solutions Pvt Ltd from Sundaram Sales are:

$₹3,36,93,500 + ₹98,97,10,199 = ₹1,02,34,03,699/-$

7.5 These receipts clearly establish that M/s Sundaram Sales Pvt. Ltd. purchased the diverted goods and made payment to M/s Parc Impex Solutions Pvt Ltd, which subsequently routed the funds back to M/s OPL.

8. GST DATA CORROBORATING FINANCIAL MOVEMENT

8.1 In addition to banking evidence, GST data provides corroboration of domestic sale invoices and taxable turnover generated through diversion.

8.2 GSTR-1M of M/s OPL

8.2.1 Scrutiny of GSTR-1M returns of M/s OPL revealed that M/s OPL reported outward supplies to M/s Parc Impex Solutions Pvt Ltd having:

- Taxable Value: **₹87,76,82,595.80**
- IGST: **₹4,51,77,629.79**

8.2.2 This confirms that M/s OPL issued GST invoices and sold duty-free imported goods domestically, which is impermissible under the Advance Authorisation Scheme. In terms of para 4.03 of FTP 2023, the import of goods under Advance Authorisations are exempted from payment of customs duties subject to its actual usage in the manufacture of the resultant product which has to be finally exported towards fulfilment of export obligations. As such, the above act of domestic sale of the imported goods by M/s. OPL manifests diversion of the goods in violations of the terms and conditions under Customs Notification 21/2023-Customs dated 01.04.2023 issued by CBIC and provisions under FTP 2023.

8.2.3 The details of GST Invoices are as under in Table-I:-

Table-I

Sr.N	GSTIN of Recipient	Receiver Name	Inv. No	Inv. date	Taxable Value	IGST
1	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	7	30-06-2023	36391828.16	1819591.41
2	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	2	27-06-2023	18281500	914075
3	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	1	27-06-2023	18281500	914075
4	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	4	28-06-2023	18282500	914125
5	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	3	27-06-2023	18281500	914075
6	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	6	30-06-2023	18282500	914125
7	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	5	29-06-2023	15473211.05	773660.55
8	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	8	04-07-2023	18653122.84	932656.14
9	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	9	04-07-2023	18653122.84	932656.14
10	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	11	12-07-2023	18673250	933662.5
11	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	10	07-07-2023	18673250	933662.5
12	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	15	18-07-2023	20948250	1047412.5
13	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	14	15-07-2023	20948250	1047412.5
14	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	13	13-07-2023	690049.68	34502.48
15	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	12	13-07-2023	18673250	933662.5
16	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	18	25-07-2023	21443250	1072162.5
17	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	17	24-07-2023	20655728.64	1032786.43
18	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	16	20-07-2023	20948250	1047412.5
19	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	37	28-08-2023	22075000	1103750
20	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	25	09-08-2023	21907500	1095375
21	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	36	28-08-2023	10962500	548125
22	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	24	08-08-2023	21907500	1095375
23	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	35	24-08-2023	21975000	1098750
24	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	23	08-08-2023	21783000	1089150
25	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	34	24-08-2023	21975000	1098750
26	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	19	02-08-2023	21783000	1089150
27	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	28	18-08-2023	21825000	1091250
28	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	27	17-08-2023	21837500	1091875
29	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	22	05-08-2023	21783000	1089150
30	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	33	23-08-2023	21850000	1092500
31	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	21	04-08-2023	21783000	1089150
32	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	32	22-08-2023	22018617.6	1100930.88
33	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	20	03-08-2023	21347340	1067367
34	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	31	22-08-2023	22000000	1100000
35	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	48	21-09-2023	10935000	546750
36	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	47	18-09-2023	21945000	1097250
37	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	46	14-09-2023	11000000	550000
38	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	45	13-09-2023	21987500	1099375
39	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	49	26-09-2023	10788513.1	539425.66
40	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	40	04-09-2023	22100000	1105000
41	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	51	28-09-2023	10701687.5	535084.38
42	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	50	27-09-2023	21947500	1097375
43	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	44	12-09-2023	10968750	548437.5
44	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	43	07-09-2023	228874.41	11443.72
45	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	42	05-09-2023	21995000	1099750
46	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	41	04-09-2023	22087500	1104375
47	27AALCP7093G1ZX	Parc Impex Solutions Private Limited	52	29-09-2023	9950000	1791000
	TOTAL				877682595.8	45177629.79

8.3 GSTR-1M of M/s Parc Impex Solutions Pvt. Ltd.

8.3.1 Similarly, scrutiny of GSTR-1M returns of M/s Parc Impex Solutions Pvt Ltd reveals outward supplies to M/s Sundaram Sales Pvt. Ltd. amounting to:

- Taxable Value: ₹95,77,07,235.10 IGST: ₹4,78,85,361.78

The details of GST Invoices is as under in Table-II:-

Table-II

Sr.No	GSTIN of Recipient	Receiver Name	Inv. No.	Invo. Date	Taxable Value	IGST
1	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/003	27-06-2023	20441250	1022063
2	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/001	27-06-2023	20462500	1023125
3	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/002	27-06-2023	20441250	1022063
4	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/004	20-06-2023	20425000	1021250
5	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/005	29-06-2023	17297074	864853.7
6	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/006	30-06-2023	20425000	1021250
7	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/007	30-06-2023	40158902	2007945
8	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/008	04-07-2023	20628625	1031431
9	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/009	04-07-2023	20628625	1031431
10	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/11	12-07-2023	20870000	1043500
11	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/12	13-07-2023	20870000	1043500
12	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/13	13-07-2023	770902.5	38545.13
13	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/14	15-07-2023	20948000	1047400
14	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/15	18-07-2023	20948000	1047400
15	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/16	20-07-2023	20948000	1047400
16	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/17	24-07-2023	20655482	1032774
17	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/18	25-07-2023	21443000	1072150
18	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/020	03-08-2023	21346850	1067343
19	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/021	04-08-2023	21782500	1089125
20	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/022	05-08-2023	21782500	1089125
21	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/023	08-08-2023	21782500	1089125
22	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/024	08-08-2023	21905000	1095250
23	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/025	09-08-2023	21905000	1095250
24	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/026	17-08-2023	21784500	1089225
25	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/027	18-08-2023	21800000	1090000
26	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/028	22-08-2023	21950000	1097500
27	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/029	22-08-2023	21971072	1098554
28	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/030	23-08-2023	21800000	1090000
29	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/031	24-08-2023	21925000	1096250
30	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/032	24-08-2023	21950000	1097500
31	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/033	28-08-2023	10937500	546875
32	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/034	28-08-2023	22043000	1102150
33	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/GST/19	02-08-2023	21782500	1089125
34	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/035	04-09-2023	22075000	1103750
35	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/036	04-09-2023	22062500	1103125
36	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/037	05-09-2023	21980000	1099000
37	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/038	07-09-2023	228612.51	11430.63
38	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/039	12-09-2023	10956250	547812.5
39	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/040	13-09-2023	21912500	1095625
40	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/041	14-09-2023	10993750	549687.5
41	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/042	18-09-2023	21930000	1096500
42	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/044	21-09-2023	10926250	546312.5
43	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/049	26-09-2023	10779911	538995.5
44	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/051	27-09-2023	20185000	1009250
45	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/053	28-09-2023	10690680	534534
46	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/059	05-10-2023	21718500	1085925
47	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/060	05-10-2023	21875000	1093750
48	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/063	07-10-2023	21943750	1097188
49	10AALCS0463K1ZG	Sundaram Sales Private Limited	PARC/IGST/071	17-10-2023	20640000	1032000
	TOTAL				957707235	47885362

8.3.2 This confirms that M/s Parc Impex Solutions Pvt Ltd functioned only as a domestic trading layer for further sale of diverted imported goods.

8.4 The GST returns filed by M/s OPL and M/s Parc Impex Solutions Pvt Ltd reflect huge taxable turnover generated from domestic sale of goods imported duty-free, which confirms that the duty exemption was availed with a premeditated intention not to fulfil export obligation, but rather to monetise imports in the domestic market.

9. UNJUST ENRICHMENT AND ACCUMULATION OF ILLEGAL PROCEEDS

9.1 It emerges clearly from the foregoing financial investigation that M/s. OPL diverted the duty-free imported goods, having total assessable value of ₹89,70,67,188/- and involving total duty exemption/duty foregone of ₹13,29,20,055/-, by selling the said goods domestically to its sister concern, M/s. Parc Impex Solutions Pvt. Ltd., instead of utilising the same for manufacture of resultant export product under the Advance Authorisation Scheme.

9.2 It is further evident that M/s. Parc Impex Solutions Pvt. Ltd., after purchasing the diverted goods from M/s. OPL, sold the same further into the domestic market to M/s. Sundaram Sales Pvt. Ltd., thereby forming a structured chain of domestic trading.

9.3 Scrutiny of the banking trail reveals that M/s. Parc Impex Solutions Pvt. Ltd. received an amount of ₹1,02,34,03,699/- from M/s. Sundaram Sales Pvt. Ltd. towards sale consideration of the diverted goods. Out of the said receipts, M/s. Parc Impex transferred an amount of approximately ₹97,90,00,420/- back to the accounts of M/s. OPL, thereby ensuring that the major portion of the proceeds arising from domestic diversion ultimately accrued to the importer.

9.3.1 It is further observed that out of the remaining amount of approximately ₹4,44,03,279/-, a substantial portion was transferred to other firms controlled and operated by Shri Lalit Kumar Babulal Tater alias Lalit Jain, such as M/s. SKLP Sales Pvt. Ltd., M/s. Starflex India Pvt. Ltd., thereby indicating further rotation and siphoning of funds within the network of entities under his control.

9.3.2 It is pertinent to note that while M/s. Parc Impex Solutions Pvt. Ltd. reported domestic sales of goods valued at approximately ₹1,02,99,87,243/-, the total receipts reflected in the banking channel amount to ₹1,02,34,03,699/-. The variation in amounts is attributable to the fact that edible oil prices are market-driven and subject to fluctuations, and the sale consideration may vary depending upon prevailing rates, commercial adjustments, and brokerage arrangements.

9.4 Thus, it is evident from the banking trail that the duty-free imported goods, which were exempted from customs duty solely for the purpose of export production, were instead monetised in the domestic market at commercial value, thereby generating huge unlawful financial gains and resulting in unjust enrichment of beneficial owner.

9.5 The receipt of approximately ₹97.90 Crore in the accounts of M/s. OPL from M/s. Parc Impex Solutions Pvt. Ltd., along with further diversion of about ₹4.44 Crore to related firms controlled by Shri Lalit Jain, clearly indicates that the proceeds arising from diversion of exempted imports were accumulated

within the controlled business network. These receipts are directly attributable to the illegal domestic sale of duty-free imports and constitute unjust enrichment at the cost of government revenue.

9.6 Further, the GST taxable turnover disclosed in the GSTR-1M returns of M/s. OPL and M/s. Parc Impex Solutions Pvt. Ltd. corroborates the fact that the exempted imported goods were systematically monetised through domestic GST invoices, thereby establishing that the entire arrangement was aimed at generating financial profit through diversion, rather than fulfilling export obligations under the Advance Authorisation Scheme.

10. USE OF DUMMY DIRECTORS AND CAMOUFLAGING OF BENEFICIARY

10.1 Shri Sunil Jain in his statement dated 02.04.2024 (**RUD-5**) admitted that he was appointed only as a namesake director for signing documents on the instructions of Shri Lalit Jain. This arrangement facilitated the misuse of IEC and banking infrastructure while concealing the true beneficial owner.

10.1.1 Shri Lalit Kumar Babulal Tater alias Lalit Jain in his statement dated 06.05.2024 (**RUD-6**) admitted that Shri Sunil Jain and Shri Tarun Kapoor are employed by him as namesake directors of M/s OPL and are working to execute his directions in the company. Further, statements of employees namely Ms. Kiran Morya and Ms. Nancy Sharma (**RUD-7 and RUD-8**) and statement of Shri Sunil Jain dated 02.04.2024 (**RUD-5**) reveal that salaries of dummy directors and staff were paid either through accounts of various controlled firms or in cash withdrawals, demonstrating systematic utilisation of diverted sale proceeds for running the network of entities under the control of Shri Lalit Jain. Such arrangement indicates that the banking infrastructure of these firms was deliberately placed under the control of Shri Lalit Jain, who ensured that invoices were generated, funds were received from domestic buyers, and proceeds were ultimately siphoned into the **importer-controlled accounts**.

10.2 The investigation further reveals that the firms involved in the diversion chain were not independently managed corporate entities, but were operated through a system of dummy directors and controlled employees, who were appointed only for compliance and documentation purposes. Thus, the diversion of duty-free imports, routing of sale proceeds, and layering of funds through intermediary entities collectively establish that Shri Lalit Jain is the mastermind and ultimate beneficiary of the unlawful proceeds generated in the present case.

11. BENEFICIAL OWNERSHIP AND CONTROL OF SHRI LALIT JAIN

11.1 The investigation has established that Shri Lalit Kumar Babulal Tater alias Lalit Jain is the de-facto owner, controller and ultimate beneficiary of M/s OPL and M/s Parc Impex Solutions Pvt. Ltd. In his statement dated 06.05.2024 (**RUD-6**), he admitted that he controlled all business activities, prepared e-way bills through employees, and ensured routing of funds through banking channels.

11.2 The diversion of duty-free imported goods into the domestic market in violation of Notification No.21/2023-Cus and FTP provisions resulted in evasion of customs duty amounting to ₹13.29 Crore, and the corresponding domestic sale proceeds accrued to Shri Lalit Jain through the layered banking structure.

11.3 The systematic routing of funds through M/s Parc Impex Solutions Pvt Ltd, the use of dummy directors, and the accumulation of sale proceeds in M/s OPL accounts clearly indicate that Shri Lalit Jain deliberately designed and executed the diversion scheme with an intention to generate the unlawful monetary benefits. The consistent pattern of invoicing, generation of e-way bills, receipt of sale proceeds, and accumulation of funds in importer controlled accounts establishes that the diversion was carried out knowingly, through planned execution

12. Now, therefore all the 7 Notices of SCN dated 26.12.2025 viz. (i) M/s. Organitech Pvt. Ltd. (IEC - AADCO2236L), (ii) M/s. Sundaram Sales Private Ltd, (iii) M/s. Vishwas Refoils & Consumer Ltd., (iv) M/s. Vikram Industries, (v) Shri Sunil Jain, Director of M/s. Organitech Private Limited, (vi) Shri Tarun Kapoor, Director of M/s. Organitech Private Limited & (vii) Shri Lalit Kumar Babulal Tater alias Lalit Jain are hereby called upon to show cause in writing to the Commissioner of Customs, Custom House, Kandla, Near Balaji Temple, Kandla-370210 (Gujarat), as to why the facts revealed above during the financial investigation should not be taken into consideration while adjudicating the Show Cause Notice issued vide F.No. GEN/ADJ/COMM/744/2025-Adjn-O/o Commr-Cus-Kandla dated 26.12.2025.

13. The present Show Cause Notice is issued without prejudice to any other action that may be taken under any other provision of the Customs Act, 1962 and/or rules made thereunder and/or under the provisions of any other law for the time being in force in India.

(Nitin Saini)
Commissioner,
Custom House Kandla

BY REGISTERED/SPEED POST/By email

- 1 M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi
- 2 Shri Lalit Kumar Babulal Tater alias Lalit Jain, resident of B-69, Upper Ground Floor, Raman Lamba Marg, Plastic Free Park, New Rajendra Nagar, Central Delhi, Delhi – 110060.
- 3 Shri Sunil Jain, Director of M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi and residing at 406, Sector 7, Faridabad, Haryana.
- 4 Shri Tarun Kapoor, Director of M/s. Organitech Private Limited having registered address at 602, Deep Shikha Tower-8, Rajendra Palace, New Delhi.
- 5 M/s. Sundaram Sales Private Ltd., situated at 338 & 339, Akbar-Malahi, P.O. Hajipur, P.S. – Sarai, Vaishali, Bihar – 844125
- 6 M/s. Vishwas Refoils & Consumer Ltd., Plot No.12 & 13, Survey No.112/L, RUDA Transport Nagar, Anandpar-Navagam, Behind Saat Hanumaan Temple, Rajkot-Ahmedabad Highway, Rajkot – 360003.
- 7 M/s. Vikram Industries, Plot No.5 to 8, Parekh Industrial Estate-3B, Tatithaiya, Taluka-Palsana, Dist. – Surat (Gujarat).

Copy to –

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

List of Relied upon Documents

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

S.No.	RUD No.	Description
1	RUD 1	HDFC Bank account Statement of M/s OPL bearing Account No. 50200084211551
2	RUD 2	IDFC First Bank account statement of M/s OPL bearing Account No. 10137926599
3	RUD 3	HDFC Bank account statement of M/s Parc Impex Solutions Pvt Ltd bearing Account No. 99999873196769
4	RUD 4	IDFC Bank account statement of M/s Parc Impex Solutions Pvt Ltd bearing Account No. 10143417722
5	RUD 5	Statement of Shri Sunil Jain dated 02.04.2024
6	RUD 6	Statement of Shri Lalit Kumar Babulal Tater alias Lalit Jain dated 06.05.2024
7	RUD 7	Statement of Ms. Kiran Morya dated 18.12.2023
8	RUD 8	Statement of Ms. Nancy Sharma dated 18.12.2023