

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT <u>Phone No.02838-271165/66/67/68</u> <u>FAX.No.02838-271169/62,</u> <u>Email-adj-mundra@gov.in</u></p>	
A. File No.	:	GEN/ADJ/ADC/441/2025-Adjn-O/o Pr Commr-Cus-Mundra
B. Passed by	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
C. Noticee(s) / Party / Importer	:	M/s. B P Spices, (IEC: 0817503331)
D. DIN	:	20250271MO000000AAF9

SHOW CUASE NOTICE UNDER
(UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)

WHEREAS IT APPEARS THAT: -

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as ‘DRI’) indicated that **M/s. B P Spices, (IEC: 0817503331)** (hereinafter also referred to as the “Importer”) having address as **‘208, APMC Building, Ganj Bazar, Unjha, Gujarat-384170’** is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification “Import Policy of Melon Seeds is ‘Free’ with effect from 01st May 2024 up to 30th June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30th June 2024 shall be treated as ‘Free’ to import”.

2. Acting upon the intelligence, the containers covered under the Bill of Entry No. 5431145 dated 05.09.2024 (**RUD No. 2**) filed by the importer M/s. B P Spices at Mundra Custom House were tracked from the website of M/s Oceanic Star Line (**star-liners.com/track-my-shipment/#listing-table**) and primarily it was noticed that there were major discrepancies between the details mentioned in BL of Lading No. OSLSBL-967/24 for BE No. 5431145 dated 05.09.2024 and the tracking details downloaded from aforementioned website i.e. Name of the vessel, Shipped on Board date, etc. Accordingly, the import consignment covered under Bill of Entry No. 5431145 dated 05.09.2024 filed by the importer M/s B P Spices lying in the CFS of M/s Transworld Terminals Private Limited (Transworld CFS), APSEZ, Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5431145 dated 05.09.2024 were examined by officers of DRI on 15/16.10.2024 & by the Preventive Officer, CH Mundra on 29.10.2024 and accordingly a panchnama dated 16.10.2024 & 29.10.2024 (**RUD No. 3**) was drawn at the

CFS of M/s Transworld Terminals Private Limited (Transworld CFS), APSEZ, Mundra in respect of the same.

3. During the investigation, a search was conducted at the office Premise of M/s Paramount Sea Links Pvt. Ltd. (General Agent working in India on behalf of M/s Oceanic Star Line) having office situated at 'Office No. 14, 2nd Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201' under Panchnama dated 12.09.2024 (**RUD No. 4**). During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to present investigation were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation.

4. During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 and some documents were collected as stated below :

4.1 Statement of Shri Pavankumar B Patel son of Shri Babulal Patel, Partner of M/s. B P Spices, 208, APMC Building, Gunj Bazar, Unjha, Mahesana, Gujarat 384170, aged 42 years (DOB 07-04-1982), recorded u/s 108 of the Customs Act, 1962 on 16.10.2024 (**RUD No. 5**) wherein he inter alia stated that in year 2012, he and his father set up the partnership firm M/s B P Spices for the business of spices; that from year 2012 to 2018, their major business was trading of spices i.e. cumin, fennel; that they have started export of spices to different countries in 2018 and started the business related to watermelon seeds in 2023; that they import watermelon seeds from Sudan for processing at their factory premises and then after they sell the processed seeds in domestic market only; that he looks after the purchase, sales, export, and import operations related work of M/s. B P Spices, Mahesana, Gujarat.

Regarding the import of watermelon seeds, he submitted the copy of commercial Invoice dated 25.06.2024, Packing list dated 25.06.2024, B/L No. OSLSBL-961/24 (Shipped on board 25.06.2024), COO dated 25.06.2024 etc. related to 16 Containers imported under B. L. No. OSLSBL-967/24 dated 27.06.2024 which were supplied to him by his overseas supplier M/s Avisa Agro Trading (FZE), UAE and on being asked all of them having the same dates he stated that he had no idea of all of them having same dates. He also mentioned that the transaction was facilitated by his Rajkot-based broker, Shri Kishan Tanna of M/s. Shree Tirupati Brokers, who was responsible for the procurement process and with whom they were already doing business of spices. He further stated that he talked with Shri Kishan Tanna of M/s Tirupati Brokers, Rajkot in the month of May 2024 that he needed 16 containers of watermelon seeds, to which Shri Kishan Tanna informed that he will get the goods loaded only after 10% advance payment and accordingly, he entered into the contract no. 5393 dated 27.05.2024 and made the proportional advance payment to him. Thereafter, he told Shri Kishan Tanna to get the watermelon seeds loaded before 30 June, to which he accepted this condition and got it loaded from Sudan to Mundra and Shri Kishan Tanna also sent him the related documents. In support of his claim he also submitted the mail conversations with their broker and CHA. He also stated that he is aware about Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of restricted.

On being asked about the mail conversations (submitted by him) dated 24.07.2024 vide which their CHA – M/s. Aarkay Marine asked to check BL No, vessel name, also stated that they have received BL draft BL nos vessel name difference and dated 30.07.2024 vide which their broker have attached the BL no. OSLSBL-967/24, he clarified that he received draft B/L on 24.07.2024 and received revised BL No. OSLSBL-967/24 with shipped on board dated 25.06.2024 on 30.07.2024. He clarified that he had no direct communication with the shipping line and was only in contact with Mr. Kishan Tanna. On being shown email communication dated 11.08.2024 between M/s. Paramount Sealink Pvt. Ltd. through email ID impdocs@paramountsealink.com from M/s Eastern Shipping Co. Ltd. through email ID nazik@easternship.com (which was resumed during the search dated 12.09.2024 at premises of M/s. Paramount Sealink Pvt. Ltd., Gandhidham) in which it has been sought for “Kindly find final draft for..... OSLPZUMUN2994124 replaced with switch B/L OSLSBL-967/24”. As Final Draft of the BL for the said containers was sent 11.08.2024, then how the shipped-on board date is 25.06.2024 and why the original BL was switched with the new one, he stated that he had no idea about this email communication; that if he had known in advance that the shipment (sixteen containers) was loaded after 30.06.2024, he would never have imported it.

On being shown two different shipped on board date i.e. 30.06.2024 and 25.06.2024 in respect of old BL-OSLPZUMUN2994124 and new BL-OSLSBL-967/24 respectively, he stated that it appears that shipped on board date has been manipulated in B/L documents; that shipped on board date has been manipulated from 30.06.2024 to 25.06.2024 in B/L documents by someone but he assured that he had never talk to anyone and also not given directions in this regard for manipulation in documents; that the amendment in B/L documents have done neither by him nor as per his directions; that while making the deal with M/s. Tirupati Brokers, he had clearly told them to send the goods only if the cargo i.e. watermelon seeds ships on board before 30th June, otherwise not to send them; that he had also made the payment on contract terms to him on 27th May 2024 for the said 16 containers.

4.2 Statement of Shri Bharat Himmatlal Parmar son of Late Sh. Himmatlal Nandaji Parmar, aged 40, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping line i.e. M/s Oceanic Star Line) recorded u/s 108 of the Customs Act, 1962 on 04.11.2024 (**RUD No. 6**) wherein he inter alia stated that he has been working as Branch Manager in M/s Paramount Sea Links Pvt. Ltd. for Kandla & Mundra locations since April, 2024, currently handling the work related to export, import and accounts operations; that M/s. Oceanic Star Line is their principal and M/s. Paramount Sea Links Pvt. Ltd. had been handling all shipping-related activities, including export and import at Mundra Port, on behalf of M/s. Oceanic Star Line and also submitted the agreement between them. Further, he stated that they generally receive mail communication regarding consignments sent by M/s. Oceanic Star Line such as the details of arrival notice with containers details. After arrival of the consignment they look after all clearance on behalf of Shipping Line to discharge the goods to their importers. He also submitted the copy of Bill of Lading No. OSLPZUMUN2994124 along with switched BL No.OSLSBL967/24 in respect to 16 containers covered under BE No. 5431145 dated 05.09.2024 pertaining to importer M/s. B P Spices.

On being asked he stated that when the shipper submits the loaded container to shipping line and when the container gets loaded on vessel, the goods are considered 'shipped on board' or 'loaded in full.' When asked about the receipt of documents, such as the Bill of Lading, from Oceanic Star Line for the said consignment, and to provide details of the vessel from Sudan to Mundra Port, he mentioned that he had received the documents via email but could not recall the exact date at the moment and also submitted the e-mail conversations, BL wise shipment tracking report (including vessel and transshipment details). On being asked about switch B/L, he stated that he don't know why the shipper or related person has switched the above mentioned Bills of Lading. He further submitted that as and when they receive mail communication through overseas shipping agent regarding shipment, they communicate the arrival notice to all the importers and also submitted that he is not aware about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT.

On being shown the Q.11 to Q.15 and their replies of statement dated 04.10.2024 of the importer Shri Pavankumar B Patel, partner of M/s. B P Spices, he stated that it appears that the import of Watermelon seeds is restricted if shipped on board is after 30th June, 2024 and further stated that from the e-mail communication dated 11.08.2024 received by us from M/s. Eastern Shipping Co. Ltd., it is observed that Final Draft of the BL No. OSLSBL967/24 was shared on 11.08.2024 and accordingly shipped on board date could not be 25.06.2024.

On being shown the e-mail communication dated 19.07.2024 received by them from M/s. Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com wherein details of 6 DBL for Nhava Sheva Port and 5 DBL (including BL No. OSLPZUMUN2994124) for Mundra Port was shared with subject mentioned as "OSL PRE ALERT IBN AL WALEED // 24904 PORT SUDAN – MUNDRA // NHAVA SHEVA" and e-mail dated 11.08.2024 from through email ID nazik@easternship.com vide which switch BL details was shared, he observed that since switch BL No. OSLSBL-967/24 was shared on 11.08.2024 and accordingly shipped on board date could not be 25.06.2024. He was also shown the copies of tracking details of container no. TCKU2595418 covered under Bill of Lading No. OSLPZUMUN3011424 which was load full on 19.07.2024 on Vessel- IBN AL WALEED with voyage no. 24904 from Port Sudan to Jeddah and other details which were downloaded from the official website of Oceanic Star Line (star-liners.com/track-my-shipment), and on perusal of same he affirmed that the consignment covered under BL No. OSLPZUMUN2994124 was loaded on 19.07.2024 on Vessel- IBN AL WALEED with voyage no. 24904 from Port Sudan to Jeddah and not on Vessel-SUNSET X with voyage no. 2423 (as mentioned in switch BL No. OSLSBL-967/24).

On being shown the copy of Bill of Lading No. OSLPZUMUN2994124 issued on 27.06.2024 with shipped on board date as 30.06.2024 on Vessel-IBN AL WAHEED Voyage No. 24904 and switched BL No. OSLSBL967/24 issued on 27.06.2024 with shipped on board date as 25.06.2024 on Vessel-SUNSET X Voyage No. 2423, he stated that someone has manipulated the shipped-on board date and Vessel details while switching the BL.

4.3 Statement of Shri Mali Umeshkumar Veljibhai Mali, Manager of CHA-M/s. Aarkay Marine Agencies, recorded u/s 108 of the Customs Act, 1962 on

11.11.2024 (**RUD No. 7**) wherein he inter alia stated that he has been working as a Manager in M/s. Aarkay Marine Agencies and currently handling the work related to documentation of export, import, billing and correspondences with parties; that on the directions of Shri Kush Patel, Manager (Documentation) of M/s. B P Spices and Shri Pawan Bhai, Director of M/s. B P Spices, he has filed the documents related to BE No. 5431145 dated 05.09.2024 provided to him by Shri Kush Patel through e-mail dated 16.08.2024; that he had contacted Shri Mohit from M/s. Paramount Sealink Pvt. Ltd. through mail to enquire about the ETA for the vessel for the said consignment and also stated that they had received the documents through mail from both Shri Kishan Tanna, Director of M/s. Shree Tirupati Brokers and Shri Pawan Bhai, Director of M/s. B P Spices and also submitted the signed copies of the mail communications and other documents such as commercial invoice, packing list and COO all dated 25.06.2024 as well as BL No. OSLSBL-967/24 (shipped on board 25.06.2024) dated 27.06.2024. On being asked about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT, he stated that he is well aware that shipments loaded before June 30, 2024, would be classified as free, and those after this date would be considered restricted.

On being shown the copy of BL No. OSLPZUMUN2994124 (shipped on board 30.06.2024) dated 27.06.2024 on Vessel- IBN AL WALEED with voyage no. 24904 along with copy of switched BL No. OSLSBL-967/24 (shipped on board 25.06.2024) dated 27.06.2024 on Vessel-SUNSET X with voyage no. 2423, he stated that he had no idea about BL No. OSLPZUMUN2994124 and who have switched the said BL and it appears that someone has manipulated the shipped-on board date and Vessel details while switching the said BL and further assured that he had no idea about such manipulation of documents. On being shown the e-mail communication dated 11.08.2024 between M/s Paramount Sea Links Pvt. Ltd. through mail-id impdocs@paramountsealink.com and M/s. Eastern Shipping Co. Ltd. through mail-id nazik@easternship.com wherein switch BL details were shared, he observed that BL No. OSLPZUMUN2994124 has been replaced with BL No. OSLSBL-967/24.

On being shown the e-mail communication dated 19.07.2024 between M/s Paramount Sea Links Pvt. Ltd. through mail-id impdocs@paramountsealink.com and M/s. Eastern Shipping Co. Ltd. through mail-id tagwa@easternship.com wherein details of 6 DBL for Nhava Sheva and 5 DBL (including BL No. OSLPZUMUN2994124) for Mundra Port was shared with subject mentioned as "OSL PRE ALERT IBN AL WALEED // 24904 PORT SUDAN – MUNDRA // NHAVA SHEVA" along with the copies of tracking details of container no. TCKU2595418 covered under Bill of Lading No. OSLPZUMUN3011424 which was load full on 19.07.2024 on Vessel- IBN AL WALEED with voyage no. 24904 from Port Sudan to Jeddah and other details which were downloaded from the official website of Oceanic Star Line (starliners.com/track-my-shipment), and on perusal of same he affirmed that the consignment covered under BL No. OSLPZUMUN2994124 was loaded on 19.07.2024 on Vessel- IBN AL WALEED with voyage no. 24904 from Port Sudan to Jeddah and not on Vessel-SUNSET X with voyage no. 2423 (as mentioned in switch BL No. OSLSBL-967/24).

4.4 Statement of Shri Dinesh Jayantilal Tanna aged 57, authorized person of M/s Shree Tirupati Brokers, recorded u/s 108 of the Customs Act, 1962 on 19.11.2024 (**RUD No. 8**) wherein he inter alia stated that M/s. Tirupati Brokers

got established in 1991 as a proprietorship firm mainly engaged in broking for supplying wheat to Southern India procured from domestic market; that in the year 2000, another firm namely M/s. Tirupati Agri Brokers got established as a partnership firm having him and Shri Paresh Dinsukhrai Raithatha and Bhavin Dinsukhrai Raithatha as the partners of the said firm mainly involved in broking of Sesame Seeds to merchant exporters procured from domestic market; that in 2013-14, they also started broking of international agriculture products till 2017 and thereafter, M/s. Tirupati Agri Brokers was dissolved; that M/s. Tirupati Brokers was renamed as M/s. Shree Tirupati Brokers in 2018 and ownership of the firm was transferred in the name of his son Shri Kishan Dinesh Tanna and M/s. Shree Tirupati Brokers deals in broking of both domestic and international supply of agriculture products and the firm is functional as on date; and that he specifically look after the work related to contracts with seller and buyers, however, Import, Export and Accounts in company is managed by their staff (06 numbers) of their company. He also submitted the copy of broker's contract no. 5393 dated 27.05.2024 with buyer M/s. B P Spices, Unjha and seller M/s. Avisa Agro Trading (FZE), UAE and performa invoice dated 27.05.2024, commercial Invoice cum packing list dated 25.06.2024, Phytosanitary Certificate 14.06.2024, Fumigation Cert. dated 14.06.2024 and Country of Origin dated 25.06.2024, Bill of Lading No. OSLSBL-967/24 (Shipped on board 25.06.2024), Sea IGM Enquiry and Shipment Tracking report related to B. L. No. OSLSBL-967/24 provided by the shipping line M/s. Paramount Sea Links Pvt. Ltd. He further stated that their firm was already engaged in procurement of imported sesame seeds for their domestic buyers since 2018; that he has also been visiting Gulf Food Expo held annually at Dubai from the past 06-07 years and there he met some overseas exporters who were interested in trading of Watermelon seeds to India; that accordingly, they have started importing Watermelon seeds for their domestic buyers since 2020; that he came into contact with Shri Mohammad (Mob No. +971529199652) of M/s. Avisa Agro Trading (FZE), Sharjah, UAE during Gulf Food Expo held at Dubai in February, 2024 and there he discussed with Shri Mohammad of M/s. Avisa Agro Trading (FZE), Sharjah, UAE about business related to Agri Commodities including Watermelon seeds; that Shri Pawankumar B Patel contacted him on 27.05.2024 and requested for 250 MTs of imported Watermelon Seeds from Port Sudan and further requested to load the consignment on or before 30th June, 2024; and that thereafter, their firm discussed the rate, brokerage and payments terms with both seller and buyer and accordingly trade confirmation No. 5393 dated 27.05.2024 was generated and shared with the concerned parties.

He further stated that he received all the documents related to shipment of consignment covered under B. L. No. OSLSBL-967/24 such as Draft B.L. OSLPZUMUN2994124 on 29.06.2024, COO on 07.07.2024, Phyto and Fumigation Certificate on 17.08.2024 through Whatsapp only and also submitted the screenshots of Whatsapp chat with Shri Yasin from Samasim Solutions, overseas shipper from Sudan (**RUD No. 9**). He also submitted that he had never talked with any person of M/s Oceanic Star Line, Sudan, M/s. Eastern Shipping Co. Ltd., Sudan, M/s. Gulf Gate Shipping Co. Ltd., Sudan or M/s Paramount Sealink Pvt. Ltd., Gandhidham, Gujarat. He submitted that he is well aware about Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that if watermelons seeds had loaded or shipped on board within 30 June 2024 then it will be under free however if goods loaded on shipped or shipped on board after 30th June 2024, then it will be under

category of restricted. On being asked about the documents submitted by him having same dates he stated that he has no idea of all of them having same dates however, he has submitted the same documents related to import of watermelon seeds which were sent by Samasim Solutions, overseas shipper from Sudan in relation to import of 16 containers covered under B. L. No. OSLSBL-967/24 (Shipped on board 25.06.2024). On being asked he stated that they have received the draft BL on 29.06.2024 and final BL on 30.07.2024 for the consignment covered in contract no. 5393.

On being shown the Whatsapp Chat (submitted by him) dated 29.06.2024 and 30.07.2024 vide which he has received draft Bill of Lading No. BL-OSLPZUMUN2994124 (Shipped on board 30.06.2024) and OBL No. OSLSBL-967/24 (Shipped on board 25.06.2024) respectively alongwith copies Bill of Lading No. OSLPZUMUN2994124 issued on 27.06.2024 with shipped on board date as 30.06.2024 on Vessel-IBN AL WAHEED Voyage No. 24904 and switched BL No. OSLSBL967/24 issued on 27.06.2024 with shipped on board date as 25.06.2024 on Vessel-SUNSET X Voyage No. 2423, he stated that that someone has manipulated the shipped-on board date and Vessel details while switching the BL and further assured that he had never talked to anyone and also not given instructions in this regard for manipulation of documents. On being shown the e-mail conversation submitted by Shri Pavankumar B Patel, partner of M/s. B P Spices during his statement dated 04.10.2024 alongwith e-mail conversation submitted by Shri Umesh Mali, authorized representative of M/s. Aarkay Marine Agencies during his statement dated 11.11.2024 between your office vide email id trade@tirupatibrokers.com and CHA-M/s. Aarkay Marine Services vide e-mail id export3@aarkaygroup.com, wherein vide email dated 24.07.2024, Shri Umesh Mali from CHA has addressed to Shri Kushbhai (Kush Patel), export manager of M/s. B P Spices and also made cc to you and stated "LDC draft is ok But bl nos vessel details pls check we have received bl draft bl nos vessel name difference" and in response Smt. Janki Sonaiya from M/s. Shree Tirupati Brokers has replied "Please check and confirm attached document." and further vide e-mail dated 30.07.2024 shared the OBL and asked if he was aware of the fact that all the documents related to the present shipment are either yet to be finalized or being manipulated, he explained that the documents such as LDC and draft BLs were not being finalized till 30.07.2024; that as per trade confirmation no. 5393 dated 27.05.2024, the shipment was to be made in June-2024 only with payment terms as 10% advance and rest 90% on arrival of full set of documents; that there was delay in sending the full set of documents by overseas shipper from Sudan as it is a war (civil) affected nation; that he assure that he had shared the same documents to the buyer and CHA which were sent to me by the overseas shipper; that he had never talk to anyone and also not given directions in this regard for manipulation in documents; that the amendment in B/L documents has done neither by him nor as per his directions; that while making the deal with M/s. Avisa Agro Trading (FZE), Sharjah, UAE, he had clearly told them to send the goods only if the cargo i.e. watermelon seeds ships on board before 30th June, otherwise not to send them; and that he do not know the motive behind the switching of the said BL.

On being shown the e-mail communication dated 19.07.2024 received by them from M/s. Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com wherein details of 6 DBL for Nhava Sheva Port and 5 DBL (including BL No. OSLPZUMUN2994124) for Mundra Port was shared with subject mentioned as "OSL PRE ALERT IBN AL WALEED // 24904 PORT

SUDAN – MUNDRA // NHAVA SHEVA” and e-mail dated 11.08.2024 from through email ID nazik@easternship.com vide which switch BL details was shared, he observed that since switch BL No. OSLSBL-967/24 was shared on 11.08.2024 and accordingly shipped on board date could not be 25.06.2024. He was also shown the copies of tracking details of container no. TCKU2595418 covered under Bill of Lading No. OSLPZUMUN3011424 which was load full on 19.07.2024 on Vessel- IBN AL WALEED with voyage no. 24904 from Port Sudan to Jeddah and other details which were downloaded from the official website of Oceanic Star Line (star-liners.com/track-my-shipment), and on perusal of same he affirmed that the consignment covered under BL No. OSLPZUMUN2994124 was loaded on 19.07.2024 on Vessel- IBN AL WALEED with voyage no. 24904 from Port Sudan to Jeddah and not on Vessel-SUNSET X with voyage no. 2423 (as mentioned in switch BL No. OSLSBL-967/24).

4.5 Statement of Vankar Bharatbhai Khengarbhai son of Shri. Khengarbhai Vankar, aged 33 (DOB 26.06.1991), Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping line i.e. M/s Oceanic Star Line), recorded u/s 108 of the Customs Act, 1962 on 02.12.2024 (**RUD No. 10**) before the Sr. Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham, Kutch wherein he interalia stated that on perusal of statement dated 04.11.2024 of Shri. Bharat Himmatlal Parmar and on perusal of the tracking report of vessel IBN AL WALEED with Voyage 24904 obtained from the official site of Oceanic Group (star-liners.com/track-my-shipment/#listing-table) and as per the said tracking report the vessel IBN AL WALEED with Voyage 24904 has shipped from Port Sudan on 19.07.2024. Further, on perusal of the cargo Manifest for BL No. OSLSBL-958/24, OSLSBL-957/24, OSLSBL-961/24, OSLSBL-960/24, OSLSBL-959/24 in which the Port of Loading is mentioned as PORT SUDAN and the date of sailing is mentioned as 14.07.2024 with Vessel name as SUNSET X and Voyage 2423 and have also perused the Bill of Lading (First Original) having NO. OSLSBL-967/24 with the details as vessel Name SUNSET X and voyage No. 2423, Ship on Board Date as 25.06.2024 of M/S. B P Spices for goods namely Watermelon Seeds he stated that someone has manipulated with the said documents and has changed the Ship on board date to 25.06.2024.

Further Statement of Vankar Bharatbhai Khengarbhai son of Shri. Khengarbhai Vankar, aged 33 (DOB 26.06.1991), Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping line i.e. M/s Oceanic Star Line), recorded u/s 108 of the Customs Act, 1962 on 30.12.2024 (**RUD No. 11**) before the Sr. Intelligence Officer, Directorate of Revenue Intelligence, Gandhidham, Kutch wherein he interalia stated that normally they receive the BL details in 4-5 days and maximum of 10 days from the sailing dated of the respective vessel and after receiving such BL details and pre-arrival notice from the respective vessel operator they file IGM for the said BL; that he has perused the copy of the mail communication dated 19.07.2024 received by them from M/s. Eastern Shipping Co. Ltd. through email ID tagwa@easternship.com wherein details of 6 DBL for Nhava Sheva Port and 5 DBL (including BL No. OSLPZUMUN2994124) for Mundra Port was shared with subject mentioned as “OSL PRE ALERT IBN AL WALEED // 24904 PORT SUDAN – MUNDRA // NHAVA SHEVA” and e-mail dated 11.08.2024 through email ID nazik@easternship.com vide which switch BL details was shared, he observed that since switch BL No. OSLSBL-967/24 was shared on 11.08.2024 and further submitted that he does not know the reasons as to why the first BL

No. OSLPZUMUN2994124 was shared on 19.07.2024 even though the shipped on board date is 30.06.2024 and BL issue date is 27.06.2024; that M/s. Eastern Shipping Company is an agent of Oceanic Star Line in Sudan and M/s. Gulf Gate Shipping Company Limited is an agent of Oceanic Star Line in Jeddah and in support submit the letter dated 30.12.2024 received from their principal Oceanic Star Line with the details of the agents of Oceanic Star Line in Jeddah and Sudan; and that he does not know the reason why M/s. Gulf Gate Shipping Company Limited has issued BL No. OSLSBL-967/24 with place of issue as “Port Sudan”.

5. Evidences available on record during investigation :

5.1 The tracking details of the vessel IBN Al Waleed with voyage no. 24904 obtained from the site Oceanic group (star-liners.com/track-my-shipment/#listing-table) wherein it is mentioned that the vessel IBN Al Waleed with voyage no. 24904 has shipped from the Port Sudan on 19.07.2024 and cargo manifest for BL No. OSLSBL-958/24, OSLSBL-957/24, OSLSBL-961/24, OSLSBL-960/24, OSLSBL-959/24 **(RUD-12)** in which the Port of Loading is mentioned as PORT SUDAN and the date of sailing is mentioned as 14.07.2024 with Vessel name as SUNSET X and Voyage 2423. On perusing the BL OSLPZUMUN2994124 (verify) received from Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan through mail (tagwa@easternship.com) dated 19.07.2024 wherein the ship on board date is mentioned as 30.06.2024 with vessel as IBN Al Waleed having voyage no. 24904 issued by M/s. Eastern Shipping Co. Ltd., Sudan and switch BL No. OSLSBL-967/24 (verify) received from Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan through mail (nazik@easternship.com) dated 11.08.2024 was shared on 11.08.2024 wherein the ship on board date is mentioned as 25.06.2024 with vessel as SUNSET X having voyage no. 2423 issued by M/s. Gulf Gate Shipping Co. Ltd., Jeddah which was submitted for filing IGM and Bill of Entry at Mundra Custom House shows that the said BL was manipulated/forged to get the ‘Restricted’ goods cleared. The Notification No. 05/2023 dated 05.04.2024 issued by DGFT stipulates that if ‘watermelons seeds’ have been loaded or shipped on board before 30th June 2024 then only it will be under ‘Free’ category.

5.2 E-mail conversation: The e-mail conversations **(RUD No. 13)** recovered during search conducted at the office premise of M/s. Paramount Sealink Pvt. Ltd. (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line) having office situated at Office No. 14, 2nd Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201, under Panchnama dated 12.09.2024 indicated that various communications were made between officials of M/s Eastern Shipping Co. Ltd. and M/s. Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) to manipulate the Bill of Lading for clearance of subject goods covered under BL No. OSLPZUMUN2994124/ OSLSBL-967/24 **(RUD No. 14)**. Some of the relevant e-mail conversations are mentioned in given below Table:

Subject	“OSL PRE ALERT IBN AL WALEED // 24904 PORT SUDAN – MUNDRA // NHAVA SHEVA”		
E-mail Date	Sender Name, Designation, Firm Name	Receivers Name and E-mail IDs	Relevant portion of e-mail text

19.07.2024 (4:01 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.com)	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	Dear Paramount Team (Mundra / NHAVA SHEVA Team) Cc Ashraf//Jeddah T/S team POD: NHAVA SHEVA POD: MUNDRA Please find attached of Cargo Manifest, TDR and 5 DBL No. OSLPZUMUN2994124 (16x20) ... with Remark Dear Paramount Team (Mundra / NHAVA SHEVA Team) Please note I will send to you the final Cargo Manifest and DBL ASAP, Please wait
23.07.2024 (6:53 AM)	Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.com), Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	Dear Tagwa/ Ahmed Zunnoon, Noted pre-alert, Kindly confirm second leg connecting vessel and ETA at Mundra urgently.
24.07.2024 (7:31 AM)	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net),	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.com), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com), Nazik Mohyeldein, Senior	Dear @Tagwa Badri, Its discharged y'day, once the connecting details finalized will update the same. Further, please always mention BL number in subject.

		Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	
11.08.2024 (4:21 PM)	Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan (nazik@easternship.com)	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan (ts1.jed@oceanic-group.net), Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan (tagwa@easternship.com), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham (impdocs@paramountsealink.com) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham (brmgr@paramountsealink.com) & various others	Dear Mohit, Kindly find final draft for: ... OSLPZUMUN2994124 replaced with switch B/L OSLSBL-967/24.

The email correspondences referenced above, while not exhaustive, provide sufficient evidence to demonstrate that all parties involved—namely Ahmed Zunnoon, Pricing Executive, M/s. Oceanic Group, Pakistan, Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan, Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan, Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham, Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham and the consignee (importer)—were fully aware of the restrictions on the import of watermelon seeds. Despite being cognizant of the applicable penalties imposed by customs, these entities deliberately concealed the fact that the actual 'Shipped on Board' date was after June 30, 2024 for BL No. OSLPZUMUN2994124/ OSLSBL-967/24. Through intentional misrepresentation and manipulation of dates, they sought to facilitate the clearance of restricted cargo in violation of the established regulations.

6. Seizure:

During the investigation, it was observed as per tracking details available at website of M/s Oceanic Star Line and as per other evidences gathered during investigation that the imported goods i.e. Watermelon Seeds have been

loaded on board after 30th June 2024 and hence are restricted goods as per Notification no. 05/2023 dated 05.04.2024 issued by the DGFT. Thus, it appears that the imported goods by M/s. B P Spices, under BL No. OSLPZUMUN2994124/ OSLSBL-967/24 and Bill of Entry No. 5431145 dated 05.09.2024 filed at Mundra Custom House, appears to have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 05.12.2024 (**RUD No.15**).

7. Brief of investigation conducted and liability of imported goods for confiscation:

7.1 Investigation conducted by DRI has revealed that the containers covered under Bill of Entry No. 5431145 dated 05.09.2024, were shipped from Sudan port on 19.07.2024, well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. The tracking details on the official website of M/s Oceanic Star Line (**star-liners.com/track-my-shipment/#listing-table**) of the vessel IBN Al Waleed with voyage no. 24904 and the cargo Manifest for BL No. OSLSBL-958/24, OSLSBL-957/24, OSLSBL-961/24, OSLSBL-960/24, OSLSBL-959/24 in which the Port of Loading is mentioned as PORT SUDAN and the date of sailing is mentioned as 14.07.2024 with Vessel name as SUNSET X and Voyage 2423 confirm that the containers were loaded on the vessel after 30.06.2024, further corroborating the lapse in compliance with the notification's timeline. Moreover, email correspondences and other evidence clearly demonstrate that a forged Bills of Lading No. OSLSBL-967/24 was created, falsely reflecting the 'shipped on board' date as 25.06.2024, instead of the actual date which was after 30.06.2024. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicates that the importer along with Ahmed Zunnoon, Pricing Executive, M/s. Oceanic Group, Pakistan, Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan, Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan, Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham and Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham orchestrated the falsification of relevant dates on the Bills of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

7.2 The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s.

B P Spices, located at '208, APMC Building, Ganj Bazar, Unjha, Gujarat-384170', illegally imported Watermelon Seeds under Bill of Entry No. 5431145 dated 05.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 19th July 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30th June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5431145 dated 05.09.2024 having total quantity **250.224** MTs and declared assessable value of **Rs. 4,25,68,705/-** imported by M/s. B P Spices are liable for confiscation under confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

8. Roles of persons/firms involved:

8.1 Role of the importer M/s. B P Spices (IEC: 0817503331) (Partner: Shri Pavankumar B Patel):

Shri Pavankumar B Patel is Partner of M/s. B P Spices and being importer, he was well aware of the Import policy and Notification. M/s. B P Spices had imported watermelon seeds covered under Bill of Entry No. 5431145 dated 05.09.2024 in by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. The total quantity of the said goods covered under the subject Bill of entry is **250.224** MTs having declared Assessable value of **Rs. 4,25,68,705/-**. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer in connivance with broker and shipper has rendered the subject goods liable to confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. By not uploading the original documents as mandated during filing of Bill of Entry, the importer has attempted to mislead the department thereby rendering themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

8.2 Role of Shri Dinesh Jayantilal Tanna, Authorized Signatory of M/s. Shree Tirupati Brokers :

Statement of Shri Dinesh Jayantilal Tanna, authorized person of M/s Shree Tirupati Brokers, recorded u/s 108 of the Customs Act, 1962 on 19.11.2024. In his statement, Shri Dinesh Jayantilal Tanna admitted to looking after the work related to contracts with seller and buyers under the firm M/s. Shree Tirupati Brokers; that being a broker firm he has been visiting Gulf Food Expo held annually at Dubai from the past 6-7 years and was in direct contact with Shri Mohammad of M/s. Avisa Agro Trading (FZE), Sharjah, UAE (the overseas trading firm); and that he received the draft BL

OSLPZUMUN2994124 on 29.06.2024 and final BL OSLSBL-967/24 on 30.07.2024 through whatsapp with Shri Yasin from Samasim Solutions, Dubai (commercial broker of overseas shipper). Despite being fully aware of Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, he failed to disclose the actual facts to the customs department. Instead, he attempted to facilitate the clearance of restricted cargo. Email correspondences and Whatsapp chat further indicate that he in sought to obtain forged dates from shipping line representatives and also supplied the same to CHA and importer in a manner that would mislead customs and enable the clearance of restricted cargo. By engaging in the creation of forged Bills of Lading in collusion with overseas broker, shipper and shipping line representatives, Shri Dinesh Jayantilal Tanna not only mislead the customs department but also rendered himself liable to penalties under Section 112(b) and Section 114AA of the Customs Act, 1962.

8.3 Role of M/s Paramount Sealink Pvt. Ltd. - working in India on behalf of M/s Oceanic Star Line:

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s Paramount Sealink Pvt. Ltd, acting on behalf of M/s Oceanic Star Line, deliberately colluded with representatives of M/s Oceanic Star Line and Shri. Tagwa Badri of Eastern Shipping Co. Ltd., Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Paramount Sealink Pvt. Ltd. make them liable for penalties under **Section 112(a) and 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962. The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s Paramount Sealink Pvt. Ltd, acting on behalf of M/s Oceanic Star Line, deliberately colluded with shipper and representatives of M/s Oceanic Star Line, Pakistan, M/s. Eastern Shipping Co. Ltd., Sudan and M/s. Gulf Gate Shipping Co. Ltd., Jeddah to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Paramount Sealink Pvt. Ltd. make them liable for penalties under **Section 112(a) and 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962.

8.4 Role of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd. :

Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd., recorded u/s 108 of the Customs Act, 1962 on 04.11.2024. In his statement, Shri Bharat Himmatlal Parmar admitted to looking after work related to export, import and accounts operations. The facts and evidences gathered during the search, including email correspondences, clearly establish that Shri Bharat Himmatlal Parmar, being the Branch

Manager was made Cc to each and every mail conversations between their Principal Shipping Line (M/s. Oceanic Star Line) and overseas agents of their Principal Shipping Line (i.e. M/s. Eastern Shipping Co. Ltd., Sudan and M/s. Gulf Gate Shipping Co. Ltd., Jeddah). During investigation, it was revealed that he was fully aware about the manipulation of actual dates on Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. Despite being fully aware, he failed to disclose the actual facts to the customs department and in connivance with their principal shipping line and its overseas agents, he attempted to facilitate the clearance of restricted cargo. By engaging in the creation of forged Bills of Lading in collusion with shipper, broker and shipping line representatives, Shri Bharat Himmatlal Parmar not only mislead the customs department but also rendered himself liable to penalties under **Section 112(b)** of the Customs Act, 1962.

9. Relevant Legal provisions :

9.1 Import of Watermelon seeds falling under HS Code 12077090 was made from “Free” to “Restricted” for vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry under Section 3 and Section 5 of the FT(D&R) Act, 1992 read with Paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023 as amended from time to time. The Import of watermelon seeds is subject to Policy condition No. 4 of Chapter 12 of the ITC (HS) Classification.

9.2 Whereas vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, it has been envisaged that “Import Policy of Melon Seeds is ‘Free’ with effect from 01st May 2024 up to 30th June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30th June 2024 shall be treated as ‘Free’ to import”. As a corollary, all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on ‘Actual User’ basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024.

9.3 The other relevant policy provisions pertaining to the import of watermelon seeds along with relevant penalty provisions of the Customs Act, 1962 are as follows:

9.3.1 FTDR Act, 1992 :

Section 3 of the FTDR Act, 1992: Powers to make provisions relating to imports and exports–

(1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.

(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods.

(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of

the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.

Section 5 of the FTDR Act, 1992: Foreign Trade Policy—

The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:

Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

9.3.2 Foreign Trade Policy, 2023 :

Para 1.02: Amendment to FTP

Central Government, in exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992, as amended from time to time, reserves the right to make any amendment to the FTP, by means of notification, in public interest.

Para 2.01: Policy regarding import /Exports of goods

(a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. The list of 'Prohibited', 'Restricted', and STE items can be viewed under 'Regulatory Updates' at <https://dgft.gov.in>

(b) Further, there are some items which are 'Free' for import/export, but subject to conditions stipulated in other Acts or in law for the time being in force.

9.3.3 Relevant Sections of the Customs Act, 1962 :

SECTION 112 of the Customs Acts. Penalty for improper importation of goods, etc.- Any person, -

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111, shall be liable, -

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty not exceeding the value of the goods or five thousand rupees, whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

Provided *that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty days from the date of communication of the order of the proper officer*

determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

SECTION 114AA. Penalty for use of false and incorrect material. - *If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.*

10. Now, therefore,

10.1 Now therefore, in the light of the aforesaid facts, **M/s. B P Spices, located at '208, APMC Building, Ganj Bazar, Unjha, Gujarat-384170'** is hereby called upon to show cause in writing to the **Additional Commissioner** of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

(a) The imported goods declared as 'Watermelon Seeds' under CTH 12077090 covered under Bill of Entry No. 5431145 dated 05.09.2024 having total quantity **250.224** MTs and declared assessable value of **Rs. 4,25,68,705/-** should not be confiscated under Section 111 (d), 111(m) and 111(o) of Customs Act, 1962.

(b) Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on **M/s. B P Spices, located at 208, APMC Building, Ganj Bazar, Unjha, Gujarat-384170.**

10.2 Shri Dinesh Jayantilal Tanna, Authorized Signatory of M/s. Shree Tirupati Brokers, located at 603, Kings Plaza, Astron Chowk, Rajkot-360001 is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under Section 112(b) & 114AA of the Customs Act, 1962.

10.3 M/s Paramount Sealink Pvt. Ltd. situated at Office No. 14, 2nd Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on M/s Paramount Sealink Pvt. Ltd. under Section 112(b) & 114AA of the Customs Act, 1962.

10.4 Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd. having Office at No. 14, 2nd Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under Section 112(b) of the Customs Act, 1962.

11. The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation 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 explanation, it will be presumed that they do not desire a personal hearing.

12. If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

13. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

14. The documents as listed at **Annexure-R** are relied upon and are enclosed with this show cause notice.

(Amit Kumar Mishra)
Additional Commissioner,
Custom House, Mundra.

F.No.: GEN/ADJ/ADC/441/2025-Adjn-O/o Pr Commr-Cus-Mundra

DIN: 20250271MO000000AAF9

To,

(1) M/s. B P Spices, (IEC: 0817503331)

located at '208, APMC Building,
Ganj Bazar, Unjha, Gujarat-384170'.
(Partner: Shri Pavankumar B Patel)
(exports.bpspices@gmail.com)

(2) Shri Dinesh Jayantilal Tanna, Authorized Signatory of

M/s. Shree Tirupati Brokers,
located at 603, Kings Plaza,
Astron Chowk, Rajkot-360001
(trade@tirupatibrokers.com)

(3) M/s Paramount Sealink Pvt. Ltd. situated at

'Suit No. 2, 2nd Floor, Avishkar Complex,
Ward-12B, Plot No. 204,
Gandhidham (Kutch) – 370201
(brmgr@paramountsealink.com)
(impdocs@paramountsealink.com)

(4) Shri Bharat Himmatlal Parmar, Branch Manager of

M/s Paramount Sealink Pvt. Ltd. having Office at
No. 14, 2nd Floor, Avishkar Complex,
Ward-12B, Plot No. 204,
Gandhidham (Kutch) – 370201
(brmgr@paramountsealink.com)

Copy to:

1. The Deputy Director, Directorate of Revenue Intelligence, Ghandidham.
2. The Assistant Commissioner, EDI, Customs Mundra **(For uploading on Mundra Customs Website)**
3. Guard File

ANNEXURE-R TO SHOW CAUSE NOTICE TO M/S. B P SPICES		
RUD No.	Description	Page No.
1	Notification No. 05/2023 dated 5 th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	1-2
2	Bill of Entry No. 5431145 dated 05.09.2024 filed at Mundra Port by importer M/s. B P Spices, Unjha, Gujarat	3-4
3	Panchnama dated 16.10.2024 & 29.10.2024 for examination of goods covered under Bill of Entry No. 5431145 dated 05.09.2024	5-19
4	Panchnama dated 12.09.2024 regarding search conducted at the office Premise of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	20-22
5	Statement dated 16.10.2024 of Shri Pavankumar B Patel, Partner of M/s. B P Spices, Unjha, Gujarat	23-26
6	Statement dated 04.11.2024 of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	27-32
7	Statement dated 11.11.2024 of Shri Mali Umeshkumar Veljibhai Mali, Manager of CHA- M/s. Aarkay Marine Agencies, Gandhidham	33-36
8	Statement dated 19.11.2024 of Shri Dinesh Jayantilal Tanna, authorized person of M/s Shree Tirupati Brokers, Rajkot	37-41
9	Screenshots of Whatsapp chat of M/s. Shree Tirupati Brokers, Rajkot with Shri Yasin from Samasim Solutions, overseas shipper from Sudan	42-44
10	Statement dated 02.12.2024 of Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	45-48
11	Statement dated 30.12.2024 of Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	49-54
12	Cargo manifest for BL No. OSLSBL-958/24, OSLSBL-957/24, OSLSBL-961/24, OSLSBL-960/24, OSLSBL-959/24	55-59
13	The e-mail conversations recovered during search conducted at the office premise of M/s. Paramount Sealink Pvt. Ltd., Gandhidham under Panchnama dated 12.09.2024	60-74
14	BL No. OSLPZUMUN2994124/ OSLSBL-967/24	75-79
15	Seizure Memo dated 05.12.2024	80