

	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 Phone No.02838-271165/66/67/68 FAX.No.02838-271169/62, Email-adj-mundra@gov.in	
A. File No.	:	GEN/ADJ/ADC/505/2025-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. SRSS Agro Pvt. Ltd. (IEC: 0500050961)
D. DIN	:	20250271MO0000222A47

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

Whereas it appeared that: -

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as 'DRI') indicated that **M/s. SRSS Agro Pvt. Ltd. (IEC: 0500050961)** (hereinafter also referred to as the "Importer") having address as '**Survey No. 689/3, NH-8A, Village-Vandhiya, Samakhyali, Bachau-Kutch-370140**' 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".

Examination, Search, Seizure and Statements:

2. Acting upon the intelligence, the 10 containers covered under the Bill of Entry No. 5569847 dated 12.09.2024 (**RUD No. 2**) filed by the importer M/s SRSS Agro Pvt. Ltd. at Mundra Custom House were tracked from the website of M/s Oceanic Star Line. and primarily it was noticed that there were major discrepancies between the details mentioned in BL of Lading No. OLSBL958/24 for Bill of Entry No. 5569847 dated 12.09.2024 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. 5569847 dated 12.09.2024 filed by the importer M/s SRSS Agro Pvt. Ltd. lying at M/s Mundhra CFS, AP & SEZ, Mundra was put on hold for examination by officers of DRI. The goods covered under Bill of Entry No. 5569847 dated 12.09.2024 were examined by officers of DRI on 15.10.2024 and officers of CH, Mundra on 04.11.2024 and accordingly

panchnamas dated 15.10.2024 and 04.11.2024 (**RUD No. 3 Coll'y**) were drawn at M/s Mundhra CFS, AP & SEZ, Mundra, in respect of the same.

3. During the investigation, a search was conducted at the office Premise of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) having office situated at 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, Plot No. 204, Gandhidham (Kutch) – 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. During the search, e-mail conversations were found in the e-mail address of the said delivery agent, in which it was explicitly stated that Bills of Lading were switched in some consignments, including Bill of Lading bearing no. OSLSBL958/24. The e-mail communications by Eastern Shipping Co. Ltd., Sudan, in the conversation related to manipulation/forging of BLs were also sent to Shri Bharat Himmatlal Parmar on his company e-mail brmgr@paramountsealink.com, being the branch manager of M/s Paramount Sea Links Pvt. Ltd. Further, from the documents resumed during the search, two different Bill of Lading OSLSBL-958/24 and OSLPZUMUN2889524 both dated 27.06.2024 respect of 10 container nos. TRLU8936884, TCLU2368094, DVRU1498210, CSLU1034991, BMOU2101820, CAXU6848836, TGHU2916073, ESPU2028428, MSCU6838867, and CSLU1245905, were available. Further, it appeared that as per cargo manifest for the Bill of Lading No. OSLSBL-958/24 found during the said search proceedings, the sailing dated of the vessel "Sunset X" which shipped the consignment, was found to be 14.07.2024. Thus, it appeared that the Bills of Lading were switched/manipulated to avail the benefit of the subject notification. Accordingly, since it appeared that the subject consignment covered under the Bill of Entry No. 5569847 dated 12.09.2024, containing **174 MT** of Water Melon Seeds having declared assessable value of **Rs. 4,00,05,081/-** was liable for confiscation under the provisions of Customs Act, 1962, the same was put under seizure vide Seizure Memo dated 25.11.2024 (**RUD No. 5**).

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 given below:

4.1 Statement of Shri Tushar Aggarwal, Authorized Person M/s SRSS Agro Pvt. Ltd. was recorded under Section 108 of the Customs Act, 1962 on 03.10.2024 and 26.11.2024 (**RUD No. 6 Coll'y**) wherein he inter alia stated that M/s SRSS Agro Pvt. Ltd., established in 1997, processed and exported sesame seeds, watermelon seeds, and wheat flour, with Tushar Agarwal managing operations at its Kutch factory. The company imported watermelon seeds from Sudan, relying on documents provided by Mukesh Maheshwari, owner of M/s Agri Touch in Dubai. Tushar submitted shipment documents, including invoices, bills of lading, and tracking details, but discrepancies arose as though these documents all bore the same date, 28.06. 2024, the cargo manifest appeared to have sailing date as 14.07.2024, and the Bills of ladings were found to be switched to incorrectly avail the benefit of the subject notification of DGFT. Tushar explained that Mukesh facilitated the import and insisted on advance payment, which Tushar made in early June 2024, ensuring shipment compliance with DGFT Notification No. 05/2023, which required shipping by 30th June 2024. Tushar acknowledged the discrepancy,

denied involvement in altering documents, and maintained that he acted in good faith based on Mukesh's assurances. He signed tracking and evidence statements confirming shipment delays but emphasized that any document tampering occurred without his knowledge. Tushar reiterated that he relied on the documents provided and had no direct contact with the shipping agents involved. He further insisted that all the import related work was handled by Shri Ashu Gupta, Director of M/s SRSS Agro Pvt. Ltd.

4.2 Statement of Shri Ashu Gupta, Director of M/s. SRSS Agro Pvt. Ltd., 'Survey No. 689/3, NH-8A, Village-Vandhiya, Samakhyali, Bachau-Kutch-370140', was recorded under Section 108 of the Customs Act, 1962 on 28.11.2024 (**RUD No. 7**) wherein he inter alia stated that their factory processed products like sesame seeds and watermelon seeds, adhering to the required industry standards. M/s. SRSS Agro Pvt. Ltd. imported raw materials like sesame seeds, watermelon seeds, and wheat under an advance license and processes them for export. Shri Gupta was responsible for handling the global purchase and sales operations, including procurement of additional materials from abroad. Shri Gupta provided detailed information regarding his association with M/s. LEOCOR Ltd. of Dubai, particularly the involvement of Shri Zuby/Juby, the owner of the company, with whom he has been in contact since 2019. Shri Zuby was initially working at COMATS before starting his own company, which specializes in sesame procurement from African countries like Sudan and Chad. Over the last three years, M/s. SRSS Agro Pvt. Ltd. had been trading with Shri Zuby and his company, LEOCOR Ltd., dealing with products such as sesame seeds and watermelon seeds. Shri Gupta explained that this was the first consignment of watermelon seeds the company had procured from Shri Zuby, who represented a supplier company called "GREEN BURG Dubai." As for the payment for the watermelon seed consignment covered under Bill of Entry No. 5569847 dated 12.09.2024, Shri Gupta confirmed that a part payment of 269,745 AED was made to M/s. GREEN BURG Dubai. The import documents related to the consignment, including the invoice, packing list, certificate of origin (COO), and bill of lading (B/L), were shared with him by Shri Zuby through WhatsApp. Shri Gupta provided copies of the transaction statement, the import documents, and the WhatsApp conversation with Shri Zuby as evidence. The investigation also highlighted an issue regarding the Bill of Lading (B/L). According to Shri Gupta, the B/L initially sent by Shri Zuby had discrepancies, specifically the seal numbers were missing. A revised B/L was then provided with the correct seal numbers. Shri Gupta explained that the contract was made in June, and the revised B/L was received on 1st July. He also clarified that the consignment was shipped before the agreed-upon deadline, and all documents, such as the government Phyto, COO, and fumigation certificate, reflected the correct dates. The changes in the B/L were part of the standard process, and since M/s. SRSS Agro Pvt. Ltd. operates on a C&F basis, they rely on the supplier to manage the booking and shipping processes. Further, Shri Gupta was questioned about discrepancies in the shipping documents. A cargo manifest with a different B/L number showed a sailing date of 14th July 2024, while the B/L shared by Shri Zuby indicated a "Shipped on Board" date of 25th June 2024. Shri Gupta explained that the B/L changes were not within his control, as the supplier and the shipping line were responsible for these adjustments. He had no prior knowledge of the B/L switch and confirmed that the supplier, in collaboration with the shipping line, provided him with forged documents. He acknowledged that he only proceeded with filing the Bill of Entry based on the documents shared with him by the

supplier. Shri Gupta was shown an email conversation between the shipping agents, which indicated that the B/L had been amended. However, he clarified that since the changes in the B/L were made by the supplier, he could not explain the situation in detail. He reiterated that his company only handled the procurement and shipping processes on a C&F basis and was not involved in the shipping line's administrative decisions. Shri Gupta further mentioned that he had inquired with the shipping line about the cargo before filing the Bill of Entry and received confirmation that the consignment was shipped on board the vessel "SUNSET X" on 25th June 2024. This information came from the shipping company after Shri Gupta had already filed the Bill of Entry on 12th September 2024, indicating that the documents provided to him by the supplier were ultimately accurate. Throughout the investigation, Shri Gupta maintained that he had followed the standard protocols and procedures in the import process and relied on the documents and information provided by the supplier. He clarified that any discrepancies or changes in the Bill of Lading and shipping documents were beyond his control and were handled by the supplier and shipping line. Despite these issues, Shri Gupta emphasized that he had complied with the import regulations to the best of his knowledge and abilities and reiterated his commitment to transparency and compliance with the regulations, acknowledging the complexities of international trade and the role of various parties in the shipping process.

4.3 Statement of Shri Manoj Kumar Manglani, authorized person of M/s Right Ship Agency, CHA Office No. 201, Sun Shine Arcade, Plot no. 40, Sector-8, Gandhidham, was recorded under Section 108 of the Customs Act, 1962 on 03.01.2025 (**RUD No. 8**) wherein he inter alia stated that he knew about the Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that before 30.06.2024, the import of watermelon seeds is free and after 30.06.2024 the import of watermelon seeds is Restricted. On being shown the two different Bill of Lading OSLSBL95824 and OSLPZUMUN2889524 both dated 27.06.2024 showing different ship on Board date 25.06.2024 and 30.06.2024 respectively in respect of all 10 container nos. TRLU8936884, TCLU2368094, DVRU1498210, CSLU1034991, BMOU2101820, CAXU6848836, TGHU2916073, ESPU2028428, MSCU6838867, and CSLU1245905 which were resumed from the office of the M/s Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), he stated that he had no idea about any tempered/manipulated documents and stated that it appeared that someone had manipulated/forged the documents and had tried to show shipped on board date as before 30th June; and that if he had known in advance that the shipment was shipped on board after 30th June 2024, he would not have filed the Bill of Entry on behalf of the importer.

5. Evidences available on record, during the investigation:

5.1 Details of the evidences available on record during the investigation carried out by the DRI, is as given below:

Description of document	Details of the documents	Document date
Bill of Lading bearing no. OLSBL-958/24 dated 27.06.2024	Original Bill of Lading (RUD-9)	27.06.2024
Bill of Lading No. OSLPZUMUN2889524 dated 27.06.2024	Switch Bill of Lading (RUD-10)	27.06.2024
Cargo manifest of Bill of	Cargo Manifest for the vessel "Sunset X",	N/A (resumed during

Lading No. OSLSBL-958/24 dated 01.07.2024	which shows sailing date as 14.07.2024, the same vessel as Bill of lading No. OSLSBL-958/24 dated 27.06.2024 (RUD-11)	search at the address of the Delivery agent of Shipping Line)
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5.2 Email conversation- during the search proceedings, carried out at the premises of M/s. Paramount Sealink Pvt. Ltd., e-mail conversations **(RUD-12)** between M/s Eastern Shipping Co. Ltd., Shipping Agent of M/s Oceanic Star Line in Sudan and M/s Paramount Sealink Pvt. Ltd., were found, which showed that B/Ls were switched in the subject consignments. Some of the relevant e-mails are as given below:

E-mail Date	Sender Name, Designation, Firm Name	Receivers Name and E-mail IDs	Relevant portion of e-mail text
14.07.2024	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, impdocs@paramountsealink.com Branch Manager, Paramount Sealink brmgr@paramountsealink.com	Dear Paramount (Mundra Team) Cc Ashraf // Jeddah T/S team Please find attached of Cargo Manifest, TDR and 6 DBL NO: OSLPZUMUN2889524 (10X20) OSLPZUMUN2992824 (6X20) OSLPZUMUN2993024 (7X20) OSLPZUMUN2993624 (20X20) OSLPZUMUN2993924 (10X20) OSLPZUMUN2993824 (1X40 HC) Remark Dear Paramount (Mundra Team) Please note I will send to you the final Cargo Manifest and 6 DBL ASAP , Please wait
21.07.2024	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd.	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, impdocs@paramountsealink.com Branch Manager, Paramount Sealink brmgr@paramountsealink.com	Dear Mohit//Paramount Mundra Team Kindly find final 6 Switch B/L and Cargo Manifest and please make sure to file your manifest with the same OSLBL-958/24 (10x20) OSLBL-957/24 (6x20) OSLBL-961/24 (7x20) OSLBL-958/24 (10x20) OSLBL-960/24 (20x20) OSLBL-956/24 (10x20) OSLBL-959/24 (1x40 HC)
22.07.2024	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, impdocs@paramountsealink.com	Tagwa Badri' Executive, Eastern Shipping Co. Ltd., tagwa@easternship.com	Dear Ms. Tagwa, Kindly share TDR for the subject shipment, Kindly cross check again your previous BL and these BL container number, container number is same in both BLS so pls check and confirm which BL is Wright. Previous BL. OSLPZUMUN2889524 (10X20) OSLPZUMUN2992824 (6X20) OSLPZUMUN2993024 (7X20) OSLPZUMUN2993624 (20X20) OSLPZUMUN2993924 (10X20) OSLPZUMUN2993824 (1X40 HC)
24.07.2024	MOHIT KUMAR Paramount Sealink Pvt. Ltd., Gandhidham, impdocs@paramountsealink.com	Tagwa Badri' Executive, Eastern Shipping Co. Ltd., tagwa@easternship.com	Dear Tagwa, Kindly confirm which BL is wright kindly confirm urgently otherwise we will not be responsible for any wrong manifestation.

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

6.1 investigation conducted by DRI revealed that the containers covered under Bill of Entry No. 5569847 dated 12.09.2024, were shipped beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. E-mail conversations were found in the e-mail address of the said delivery agent, in which it was explicitly stated that Bills of Lading were switched in some consignments, including Bill of Lading bearing no. OLSBL958/24. Further, from the documents resumed during the search, two different Bill of Lading OLSBL-958/24 and OSLPZUMUN2889524 both dated 27.06.2024 respectively in respect of all 10 container nos. TRLU8936884, TCLU2368094, DVRU1498210, CSLU1034991, BMOU2101820, CAXU6848836, TGHU2916073, ESPU2028428, MSCU6838867, and CSLU1245905, were available. While the BL No. OLSBL-958/24 contained shipped on board dated as 25.06.2024, the switch BL No. OSLPZUMUN2889524, did not contain any such date. Further, from the cargo manifest of BL No. OLSBL-958/24, which was resumed during the search proceedings, it was noticed that the vessel sailing date of the vessel shipping the said consignment, "Sunset X", was found to be 14.07.2024. Thus, it appeared that the Bills of Lading were switched/manipulated to avail the benefit of the subject notification. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicated that the importer, in collusion with representatives of Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), orchestrated the falsification of relevant dates on the Bill 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. From the investigation carried out, it is evident that Shri Bharat Parmar, as a branch Manager, was kept fully informed of all communications, as Shri Tagwa Badri, the marketing executive at M/s Eastern Shipping Co. Ltd., Sudan, had sent him the forged documents with e-mail. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

6.2 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. SRSS Agro Pvt. Ltd. (IEC: 0500050961), Survey No. 689/3, NH-8A, Village-Vandhiya, Samakhyali, Bachau-Kutch-370140, illegally imported Watermelon Seeds under Bill of Entry No. 5569847 dated 12.09.2024, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board on 30th 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. 5569847 dated 12.09.2024 having total quantity **174 MTs** and declared assessable value of **Rs. 4,00,05,081/- imported** by M/s. SRSS Agro Pvt. Ltd. are liable for confiscation under Section 111(d), 111(m) and 111 (o) of the Customs Act, 1962.

7. Roles of persons/firms involved:

7.1 Role of the importer M/s SRSS Agro Pvt. Ltd. (Director Shri Ashu Gupta)

Shri Ashu Gupta being the director of M/s. SRSS Agro Pvt. Ltd. and being the main person of the importer, was well aware of the Import policy and Notification. M/s. SRSS Agro Pvt. Ltd. had imported watermelon seeds covered under Bill of Entry No. 5569847 dated 12.09.2024 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 **174 MTs** having declared Assessable value of **Rs. 4,00,05,081/-** 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 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.

7.2 Role of M/s Paramount Sea Links Pvt. Ltd. (Delivery agent of M/s Oceanic Star Line)

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s. Paramount Sea Links Pvt. Ltd. (**Delivery agent of M/s Oceanic Star Line**), deliberately colluded with representatives of M/s Oceanic Star Line and the supplier located in 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 Sea Links Pvt. Ltd make them liable for penalties under **Section 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.

7.3 Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd.:

Shri Bharat Himmatlal Parmar, as the Branch Manager of M/s Paramount Sealinks Pvt. Ltd., a container line agent, was well-versed in the Import policy and Notifications. In his statement, Shri Parmar admitted to overseeing all operations of M/s Paramount Sealinks Pvt. Ltd., including documentation related to import-export activities as a container line agent. The facts and evidence gathered during the investigation, including the Bill of Lading and email correspondences, provide clear and compelling proof that M/s Paramount Sealinks Pvt. Ltd., acting on behalf of M/s Ocean Star Line, deliberately colluded with representatives from M/s Ocean Star Line and Mr. Tagva Badri, Marketing Executive of Eastern Shipping Co. Ltd., Sudan, to manipulate the dates on the Bill of Lading (B/L). This deliberate manipulation aimed to facilitate the clearance of restricted cargo, in direct violation of established regulations governing the shipping and clearance of goods in India. During the investigation, it is clear that Shri Bharat Parmar, as the branch manager, was kept fully informed of all communications, as Shri Tagva Badri, the Marketing Executive at Eastern Shipping Co. Ltd., sent him the forged documents via email. These actions demonstrate a blatant disregard for regulatory compliance and a clear intent to mislead the authorities. The deliberate acts and omissions by Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealinks Pvt. Ltd., make him liable for penalties under **Section 112(b)** of the Customs Act, 1962.

8. Relevant Legal provisions :

8.1. 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.

8.2 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.

8.3 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:

8.3.1 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.

8.3.2 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.

8.3.3 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.*

9. Now therefore, in the light of the aforesaid facts, **M/s. SRSS Agro Pvt. Ltd., Survey No. 689/3, NH-8A, Village-Vandhiya, Samakhali, Bachau-Kutch-370140** 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. 5569847 dated 12.09.2024 having total quantity **174 MTs** and declared Assessable value of **Rs. 4,00,05,081/-** 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 upon them.

10. M/s Paramount Sealink Pvt. Ltd. (**Delivery Agent working in India on behalf of M/s Oceanic Star Line**) having office situated at 'Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, 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.

11. Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) having office situated at ‘Suit 20, 2nd Floor, Avishkar Complex, Ward-12/B, 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.

12. The Noticees 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.

13. 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.

14. 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.

15. 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/505/2025-Adjn-O/o Pr. Commr- Cus-Mundra

DIN: 20250271MO0000222A47

To,

(1) M/s. SRSS Agro Pvt. Ltd.,
Survey No. 689/3, NH-8A,
Village-Vandhiya, Samakhyali,
Bachau-Kutch-370140

(2) M/s Paramount Sealink Pvt. Ltd.

(Delivery Agent working in India on behalf of M/s Oceanic Star Line),
Suite 20, 2nd Floor, Avishkar Complex,
Ward-12/B, Plot No. 204,
Gandhidham (Kutch) – 370201

(3) Shri Bharat Himmatlal Parmar,

Branch Manager of M/s Paramount Sealink Pvt. Ltd.,
Suite 20, 2nd Floor, Avishkar Complex,
Ward-12/B, Plot No. 204,
Gandhidham (Kutch) – 370201
Sector-8, Gandhidham (Kutch) – 370201

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	
RUD in respect of M/s. SRSS Agro Pvt. Ltd. (IEC: 0500050961)	
RUD No.	Description of Documents
1	Notification No. 05/2023 dated 5 th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry
2	Bill of Entry No. 5569847 dated 12.09.2024 filed by the importer M/s SRSS Agro Pvt. Ltd. at Mundra Custom House
3	Panchnama dated 15.10.2024 and 04.11.2024 drawn at M/s Mundhra CFS, AP & SEZ, Mundra
4	Panchnama dated 12.09.2024 for search conducted at the office premise of M/s Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line)
5	Seizure Memo dated 25.11.2024
6	Statements of Shri Tushar Aggarwal, Authorized Person M/s SRSS Agro Pvt. Ltd. recorded on 03.10.2024 and 26.11.2024
7	Statement of Shri Ashu Gupta, Director of M/s. SRSS Agro Pvt. Ltd., recorded on 28.11.2024
8	Statement of Shri Manoj Kumar Manglani, authorized person of M/s Right Ship Agency, recorded on 03.01.2025
9	Bill of Lading bearing no. OLSL-958/24 dated 27.06.2024
10	Bill of Lading No. OSLPZUMUN2889524 dated 27.06.2024
11	Cargo manifest of Bill of Lading No. OLSL-958/24 dated 01.07.2024
12	E-mail conversations between M/s Eastern Shipping Co. Ltd., Shipping Agent of M/s Oceanic Star Line in Sudan and M/s Paramount Sealink Pvt. Ltd.