

	<p style="text-align: center;">आयुक्त, सीमा शुल्क का कार्यालय,  <b>OFFICE OF THE COMMISSIONER OF CUSTOMS</b>  न्यू कस्टम हाउस, बालाजी मंदिर के पास, न्यू कांडला 370210  NEW CUSTOMS HOUSE, NEAR BALAJI TEMPLE, NEW KANDLA-  370210  दूरभाष Phone No. 02836-270222 फ़ैक्स Fax No 02836-271467  E-mail: commr-cuskandla@nic.in</p>	 <p style="text-align: center;">सत्यमेव जयते</p>
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**File No: GEN/ADJ/COMM/234/2026-Adjn-O/o Commr-Cus-Kandla**

**SHOW CAUSE NOTICE**

**(UNDER SECTION 124 AND SECTION 28(4) OF THE CUSTOMS ACT, 1962**

**Whereas it appeared that:**

1. **M/s Hatkeshwar Impex Private Limited (IEC: AAGCH8648N)**, having its registered office located at **Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201** (hereinafter referred to as "*M/s.Hatkeshwar Impex Pvt Ltd*" or "*the Importer-1*"), imported goods vide **Bill of Entry No. 9875866 dated 05.05.2025(RUD No. 1)** at Kandla Custom House.

1.1 Specific intelligence gathered by the **Directorate of Revenue Intelligence (DRI)** indicated that the aforesaid consignments imported by M/s. Hatkeshwar Impex Pvt Ltd lying at Kandla Port and declared as "**Rock Salt**" under **CTH 25010090**, was **mis-declared with respect to the Country of Origin** as "Iran" instead of "Pakistan". This mis-declaration was made with the intent to clear prohibited goods, despite Notification No. 06/2025-26 dated 02.05.2025 issued by DGFT, which prohibits the import or transit of all goods originating in or exported from Pakistan.

The details of the import consignment are as follows:

**Table-I**

Bill of Lading No.	ASLRJEAIXY824 dated 03.05.2025
Shipper	MII Global Trading LLC
Importer & IEC	M/s Hatkeshwar Impex Private Limited
Bill of Entry and dated	9875866 dated 05.05.2025
Notify Party	Chemsign General Trading LLC
Declared description of the goods declared as Per BL	6694 Bags & 3 Bulk Rock Salt HS Code 25010090

## **2. Search Proceedings:**

**2.1** Acting upon the above intelligence, the officers of DRI conducted a search Proceedings on 15.05.2025 (**RUD No. 2**) at the premises of the importer M/s. Hatkeshwar Impex Pvt. Ltd., situated at Office No. 6, Ratnakar Arcade, Sector-8, Gandhidham, Kachchh, Gujarat-370201, under Panchnama dated 15.05.2025

**2.2** During the course of the search proceedings, it was revealed that two additional firms M/s Hatkeshwar Impex (IEC: 3711002528), hereinafter referred to as (“M/s Hatkeshwar Impex” or “**Importer-2,**”) and M/s Dharini International (IEC: AASFD7714Q), hereinafter referred to as “M/s Dharini International” or “**Importer-3**” were found to be operating from the same address.

**2.3** During the search proceedings, in order to cooperate with the investigation, Shri Kushalbhairam Pramodkant Nagar (**hereinafter referred to as Shri Kushal Nagar**) and Shri Sanjay Balram Ajwani (**hereinafter referred to as Shri Sanjay Ajwani**) voluntarily submitted their mobile phones (both iPhone 15 Pro phones), which were being used by them for business purposes.

**2.4** Further, in order to cooperate with the investigation, Shri Dhavan Sahil Ashok (**hereinafter referred to as Shri Sahil Dhavan**) voluntarily submitted his phone during statement dated 15.05.2025, which was being used by him for business purposes

## **3. Examination of imported goods -**

The examination of the consignment imported under Bill of Entry No.9875866dated 05.05.2025, which was put on hold by the Directorate of Revenue Intelligence (DRI), was conducted by DRI officers on 20.05.2025 at M/s Arvind V. Joshi & Co. CF, Gandhidham, Gujarat-370201. The examination was carried out under Panchnama dated 20.05.2025. (**RUD No. 3**).

## **4. During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 as given below: –**

**4.1** Statement of Shri Dhavan Sahil Ashok, Partner of M/s Dharini International was recorded on 15.05.2025(**RUD No.4**), wherein he inter alia, stated that-

- On being asked he stated that he is the partner in M/s Dharini International along with Shri Kushal Nagar.

- On being asked he stated that both the firm i.e. M/s Dharini International and M/s Hatkeshwar Impex Pvt. Ltd. are working from the same address.
- On being asked about importation of Rock Salt of Iran origin he stated that he did not look after imports, Shri Kushal Nagar looked after all import.

**4.2** Statement of Shri Kushal Pramodkant Nagar, Director of M/s Hatkeshwar Impex Pvt. Ltd was recorded on 19.06.2025 (**RUD No. 5**), wherein he inter alia, stated that-

- On being asked about work handled by him, he stated that he looked after purchasing and importation related work.
- On being asked about their supplier, he stated that he was importing Rock Salt from M/s Chemsign General Trading LLC, UAE.
- On being asked about placing orders, he stated that he placed order as per verbal agreement and all the orders were made through whatsapp only and all the documents were supplied to them on whatsapp only.
- On being asked their contact at Iran suppliers, he stated that he was not having contact of any person. He further stated that M/s Chemsign General Trading LLC contacted directly to their Iranian suppliers and Shri Raja of Indian Origin who is settled in UAE was the contact person in M/s Chemsign General Trading LLC.
- Upon being specifically questioned regarding the orders placed with Shri Raja and asked to produce import documents confirming that the goods were of Iranian origin, he stated that he had been procuring Rock Salt from Shri Raja. He further explained that Shri Raja provided a Certificate of Origin (COO) issued by the Dubai Chamber of Commerce, but never supplied any documents from an Iranian supplier.

**4.3** Statement of Shri Kushal Pramodkant Nagar, Director of M/s Hatkeshwar Impex Pvt. Ltd was recorded on 07.10.2025 (**RUD No. 6**), wherein he inter alia, stated that-

- On being asked, he stated that he is Director of M/s Hatkeshwar Impex Pvt. Ltd, and apart from this company he is also partner in M/s Hatkeshwar Impex and M/s Dharini International.
- On being asked about his role in these firms, he stated that he was looking after purchases/imports and sales of the three firms associated with him.

- On being asked about order for imported goods by their firms, he stated that he was placing the orders for the goods imported by all the three firms associated with him.
- On being asked, he stated that he came in contact with M/s Chemsign General Trading LLC through Gulfood held in Dubai in January–February 2022, where he contacted Mr. Raja Chellani
- On being asked, he stated that he has seen the chat printout saved in his mobile as “Yogi Deepak” and signed it with date. His real name is Yogesh Deepak and he is an employee of Mr. Raja Chellani.
- Shri Kushal was asked to go through chat with “Yogi Deepak, wherein he had shared document “A17771-1” i.e. invoice No. “JI 1263/24” with Yogi Deepak and further asked to explain the invoice dated 24.09.2024 issued by Seashore Ocean Shipping LLC to “Abdullah Trading PKR” with Shipper/consignee shown as Abdullah Trading and Chemsign General Trading LLC. He was asked to go through tracking details of the container no. GESU3931104 (one of the 10 containers mentioned in invoice JI 1263/24) retrieved from “<https://www.kictl.com/Enquiries?is=ContainerBLEnquiry>” showing that container was loaded at Karachi port on 07.09.2024. On being asked to explain why he had shared this document containing details of Pakistani goods being loaded at Karachi Port and being exported by Abdullah Trading from Pakistan to M/s Chemsign General Trading LLC in Dubai, he stated that the chat was related to a discussion regarding freight of containers from Jebel Ali to Kandla for Rock Salt. Since the invoice was found in his chat, he might have forwarded it, but he had not examined the details of the invoice. He further explained that, as per the tracking details, the container was loaded at Karachi Port on 07.09.2024, while the job date was 10.09.2024 and the invoice date was 24.09.2024, and he was unable to correlate these dates.
- On being asked to explain the Transshipment and Cross Stuffing charges mentioned in document “A1771-1”, that is, invoice no. JI 1263/24, he stated that containers arriving from Pakistan were first brought to the godown of Mr. Raja Chellani in Jebel Ali, where they were destuffed. Thereafter, empty containers were arranged and brought to the same godown, and the rock salt that had been destuffed was re-stuffed into these containers. These re-stuffed containers were then dispatched to India, and the entire process of destuffing, cross-stuffing between containers, and stuffing was being carried out by Mr. Raja Chellani.
- On being asked to again go through the chat with Yogi Deepak, wherein he was discussing a quotation from him and freight charges regarding document A1771-1, and further asked why he was discussing freight charges with him for Pakistani goods if he did not import such goods, he stated that the goods mentioned in Invoice No. JI 1263/24 had been imported from Pakistan and further clarified that all goods imported from M/s Chemsign General Trading LLC had been imported from Pakistan. He

explained that he had been importing goods from M/s Chemsign General Trading LLC since the year 2023 and that all such goods were of Pakistani origin. He additionally stated that one person named Khurram, who is of Pakistani origin, was in contact with Mr. Raja Chellani, who had been supplying goods to them. He mentioned that Khurram's brother, Mr. Ali, was known to him and resided in Dubai, and that he was aware Khurram's son was named Abdullah, though he had never met Abdullah personally.

- On being asked to go through his chat with Ali Khurram DXI (+971502983142) from 10.04.2025 to 17.04.2025 and to explain why Ali Khurram DXI shared documents of Mr. Muhammad Usman Ali Munir Ahmad and Mr. Khurram Haroon Munir Ahmad, including residence permit, passport, and e-visa, he stated that Ali had sent these documents to him because they were required for visiting Jebel Ali Port, as he had traveled to Dubai for discussions related to rock salt import with Mr. Khurram and Mr. Raja Chellani. He further clarified that Mr. Khurram is the same person as shown in the e-visa with entry permit number 210/2025/2657987, and that he was the supplier of rock salt to M/s Chemsign General Trading LLC, from whom he imported the consignment.
- On being asked about the identity and nationality of Mr. Khurram Haroon Munir Ahmad and further asked to explain how he came into contact with him, he stated that, as discussed earlier, Mr. Khurram is a Pakistani citizen and the supplier of Pakistani rock salt to M/s Chemsign General Trading LLC. He further stated that he knew Mr. Khurram by the name "Uday Shetty," and that other persons in India also knew Mr. Khurram by this name.
- On being asked about Raja AMS DXI with contact number +971565511709, who is the admin of the WhatsApp group "AMSE-Hatkeshwar," and further asked about his nationality and how he knew him, he stated that, as mentioned earlier, Mr. Raja Chellani was a rock salt supplier from Dubai and was associated with M/s Chemsign General Trading LLC and AMS Evergreen Shipping LLC. He added that Mr. Raja Chellani has been residing in Dubai for the past 20 years, though he did not know his nationality.
- On being asked to go through BL No. ASLRJEAIXY517 and to explain from where the consignment was sourced, as discussed in the group bearing BL No. ASLRJEAIXY517, he stated that, as mentioned earlier, all goods, namely rock salt, imported from M/s Chemsign General Trading LLC by his three firms were of Pakistani origin, and the goods under BL No. ASLRJEAIXY517 were also Pakistani goods exported to Dubai by Mr. Khurram.
- On being asked to go through his chat with 919924568033(Sanjay Ajwani) and associated attachments, and asked why he had been tracking

vessel X-PRESS SALWEEN from PKKHI (Karachi Port, Pakistan) to AESHU(UAE) with ETA and ETD on 23.09.2024 and 24.09.2024 and why he was tracking container number 'DFSU2101117' discharged from this vessel at UAE. He was further asked to go through the tracking details of container DFSU2101117 (seen in attachment to chat) retrieved from <https://www.kictl.com/Enquiries?is=ContainerBLENquiry> showing that the container had been loaded at Karachi Port on 19.01.2025, he was asked why he had been tracking a Pakistani-loaded container. He was also asked to go through invoices 5406/001, 5406/002, and 5406/003 and associated documents recovered from the chat, which were related to cargo of vessel X-PRESS SALWEEN., he stated that vessel details and container numbers had been shared by Mr. Khurram, as he was exporting rock salt to Dubai and the cargo had to be re-routed to India. They were tracking the vessel from Karachi to Jebel Ali and the container loaded in Karachi to plan their consignment from Jebel Ali to Kandla accordingly.

- On being asked to go again through his chat with 919924568033 (Sanjay Ajwani) with attached excel files (Kushal GE Ledgers) and asked to explain the ledger entries "Local transfer by Raheel" and "Cross stuffing Bill," and further asked in the light of document A1771-1 (Invoice No. JI 1263/24 issued by "raheeldxb9289") who Raheel DXB was, he stated that these ledgers had been shared with him through WhatsApp by Mr. Khurram and contained expenses incurred by Mr. Khurram for his consignments, for which he made payments to him. The BL numbers included both Karachi-UAE and UAE-Kandla BLs. "Cross stuffing Bill" referred to the bill related to destuffing of Pakistani rock salt in Dubai and its re-stuffing into Kandla-bound containers. "Local transfer by Raheel" referred to payment made against services taken by Mr. Raja Chellani from Mr. Raheel for his consignment. He stated that Mr. Raheel was based in Dubai and known to Mr. Raja Chellani, though he did not know him personally. He further stated that goods of all containers of each lot in a Pakistan-UAE BL were subsequently sent to Kandla through UAE-Kandla BL in the same number of containers.
- On being asked to go through excel document KUSHAL GE LEDGER 03 as recovered from his chat with Mr. Sanjay Ajwani (9924568033) and its entry "IPXU3617573" dated 17.03.2025 in the table "ROCK SALT EXPORT TO KHUSHAL JE," and on tracking that container on <https://www.kictl.com/Enquiries?is=ContainerBLENquiry> showing that the container had been loaded from Karachi on 17.03.2025, and asked to explain its relevance in the ledger and the amount mentioned against it, he stated that those containers mentioned in the document, as well as

other containers of the BLs, had been loaded from Pakistan and the goods, i.e., rock salt, had subsequently been imported by his firms from Dubai.

- On being asked to go through excel document KUSHAL GE LEDGER 03 again and from the entry in the table “ROCK SALT EXPORT TO KHUSHAL JE,” BL number CIMKHIJEA25593 could be seen, indicating movement from KHI (Karachi) to JEA (Jebel Ali) with weights mentioned as 141MT and 169MT. On tracking through <https://cimshipping.com>, it was seen that the Port of Loading of BL number CIMKHIJEA25593 was Karachi and the Port of Discharge was Jebel Ali.

<b>ROCK SALT EXPORT TO KHUSHAL JE</b>								
<u>BL DATE</u>	<u>BL NUMBER</u>	<u>INVOICE NO</u>	<u>LUMPS CNTRS</u>	<u>CRUSHED SALT CNTRS</u>	<u>PRICE</u>	<u>WEIGHT</u>	<u>TOTAL AMOUNT</u>	<u>PARTY NAME</u>
17-02-2025	CIMKHIJEA25593		5		72	141.5	10,188	5 LUMPS IN BAGS
17-02-2025	CIMKHIJEA25593		6		66	169.8	11,167	6 LUMPS

He was then asked to go through “11X20 CIPL” excel sheet as recovered from his chat with 919106326638 (Kushal Bhai 2).

<b>TERMS AND CONDITION</b>						<u>INV. NO.</u> MIGLS5540/001
30 DAYS CREDIT ON BANK TRANSFER	CFR	QTY	GROSS WEIGHT	NET WEIGHT	PRICE	in USD/MT
<b><u>POL : JEBEL ALI, DUBAI</u></b>	<b><u>POD:KANDLA, INDIA</u></b>					
<u>QTY</u>	<b><u>DESCRIPTION OF GOODS</u></b>					
6 BULKS	ROCK SALT LUMPS					
	(6*20FT)	6 BULKS	168000	168000	66 USD PMT	
2800 BAGS	ROCK SALT LUMPS IN BAGS	2800 BAGS	141500	140000	72 USD PMT	

Also, he was asked to go through BL “ASLRJEAIXY740” (Jebel Ali to Kandla India) recovered from the chat related to the same consignment, and noting that the same BL ASLRJEAIXY740 was found uploaded in BE 8778542 dated 08.03.2025, and further asked to go through the Country-of-Origin certificate attached to BE 8778542 mentioning goods as of

Iranian origin, it was observed that in BL ASLRJEAIXY740 the same number of 6+5 containers with the same description, number of bags, and similar weights (168 MT and 141 MT) were mentioned. On being asked to explain, as it clearly appeared that goods from Pakistan had been transferred to Dubai and then sent to India, he stated that the goods of 11 containers mentioned in excel document KUSHAL GE LEDGER 03 related to Karachi–Dubai BL CIMKHIJEA25593 as well as in Dubai–Kandla BL ASLRJEAIXY740 were the same, of Pakistani origin, and had been imported by his firm by re-routing through Jebel Ali.

- On being asked to explain about BL numbers CIMKHIJEA241311, CIMKHIJEA25099, CIMKHIJEA25191, and VMRKHIJEA00506 mentioned in the excel sheets and the total amount mentioned therein, and why such amounts against BLs from Karachi to UAE had been calculated by Shri Sanjay or him and why payments had been made against the same, he stated that these excel sheets had been shared with him by Mr. Khurram, and the goods of Pakistani origin (rock salt) under these BLs had been imported by him by re-routing through Dubai. Therefore, he had to make payments to Mr. Raja Chellani, who in turn had to make payments to Mr. Khurram.
- On being asked to go through his chat with 919924568033 (Sanjay Ajwani) via contact number 918511353535 (Kushal Bhai Urgent) and the associated edible salt price list including pink rock salt by Pakistan Mineral Development Corporation Salt Mines Warcha District Khushab, and asked why he had been discussing it with Sanjay, he stated that the document mentioned revised rates of rock salt in Pakistan, which he used to calculate the likely increase in cost for imports into India.
- On being asked about any import of rock salt from Iran, he stated that his three firms had never imported rock salt from Iran, and clarified that they had imported only Pakistani-origin rock salt, as he did not have any contact with Iranian suppliers.
- On being asked about a screenshot received from his chat and further asked about “Yahya Sa” seen in the screenshot talking about “Rose Pink Premium,” he stated that the screenshot had been taken by Mr. Khurram while calling him on WhatsApp. He explained that Mr. Yahya was a local Pakistani rock salt supplier of Mr. Khurram, though he did not know him personally.
- On being asked to go through his chats with +919712146470 (Sahil Dhawan), where he was clearly discussing delivery of Lahori Rock Salt Lumps including vehicle number, mobile number, and weight of lumps, and asked to explain from where he had sourced these in such huge quantities, he stated that Sahil was engaged in loading and unloading of imported rock salt, and the chat contained truck details. He clarified that Lahori rock salt referred to Pakistani rock salt lumps, and Sahil was also aware that these were of Pakistani origin. He further stated that both Mr.

Sahil Dhawan and Mr. Sanjay Ajwani knew that rock salt imported by his three firms was of Pakistani origin and re-routed through Dubai, and that both were aware Mr. Khurram was supplying rock salt from Pakistan.

- On being asked to go through his chats and associated attachments with +919712146470 (Sahil Dhawan) again, and asked to explain an email by Sahil A. Dhawan of Dharini International stating “We Dharini International are importers of rock salt for PAKISTANI SUJI and PAKISTANI LUMPS at KANDLA PORT” and further offering bulk quantities at best rates, he stated that Sahil might have sent this offer to someone, and he might have asked him not to send such emails, though he could not recall clearly.
- On being asked to go through his chat with 917737941453 (Rahul Kalla) dated 08.02.2025, with 918347104260 (Dhairya~) dated 21.04.2025, and with 919988200654 (Raghav Garg) dated 24.02.2025, wherein Sahil mentioned that they did not import Iranian salt, and instead imported Pakistani rock salt, describing it as “100% pure Pakistani without mixing” at “20/Kg ex-Kandla” through “Direct Import,” he stated that all three of his firms imported Pakistani rock salt, and that this had been mentioned by Mr. Sahil Dhawan.
- On being asked about transactions to Chemsign General Trading LLC, he stated that Mr. Sanjay Ajwani looked after banking transactions and documentation.

**4.4** Statement of Shri Sanjay Balram Ajwani, Director of M/s Hatkeshwar Impex Pvt. Ltd was recorded on 07.10.2025 (**RUD No. 7**), wherein he inter alia, stated that-

- On being asked about his roles and responsibilities within M/s Hatkeshwar Impex Pvt. Ltd, M/s Hatkeshwar Impex, and M/s Dharini International, he stated that he was entrusted with filing Bills of Entry and had been handling all import customs clearance work for the past eight years. As soon as he received import documents from Shri Kushal Bhai, he proceeded with filing the Bill of Entry.
- On being asked about their main suppliers, he stated that they imported rock salt from M/s Chemsign General Trading LLC.
- On being asked about a chat with Mr. Kushal, where an excel sheet (ledger) recovered from his phone contained Bill of Lading numbers CIMKHIJEA25099 and CIMKHIJEA25191 along with a cross-stuffing bill amounting to 7,350, he stated that he did not know anything about those Bills of Lading. He explained that such ledgers had been shared with him by Mr. Kushal, who handled foreign remittances, and that OTPs for bank transfers were received on Shri Kushal Bhai’s phone.

- On being asked about a chat with Mr. Kushal wherein a JPG file showing vessel tracking was recovered from his phone, displaying Rotation No. 93159, Vessel “X-PRESS SALWEEN,” arriving from Port PKKHI to AESHJ with ETA on 23.01.2025 and 25.01.2025, he was asked why he tracked that vessel and why he did not notice it originated from Pakistan, he stated that he tracked the vessel on Shri Kushal Bhai’s instructions and that this suggested the consignment imported by Shri Kushal might have originated from Pakistan.
- On being asked about an Excel file named “KUSHAL GE LEDGER” sent to him, and specifically about container no. IPXU3617573 dated 17.03.2025 under the entry “ROCK SALT EXPORT TO KHUSHAL,” which on tracking showed loading from Karachi on 17.03.2025, he stated that the tracking indicated departure from Karachi and that it appeared to have been dispatched from Pakistan. However, he denied knowledge of its relevance, stating that the document had been shared with him by Shri Kushal Bhai.
- On being asked to comment on the entry “Local Transfer in Bags” against container no. IPXU3617573, which suggested destuffing cargo from the Pakistan-origin container and restuffing it into another container for onward shipment to India, he stated that Shri Kushal Bhai was directly involved in such operations and would know the exact details. He further added that the ledger entry “Local Transfer in Bags” appeared to indicate a method possibly adopted to mis declare the true origin of the goods.
- On being asked to explain BL numbers CIMKHIJEA241311, CIMKHIJEA25099, CIMKHIJEA25191, and VMRKHIJEA00506 mentioned in recovered Excel sheets, which on tracking showed routes from Karachi to UAE, and why amounts against these BLs were calculated and payments made from India, he stated that based on tracking details, the cargo appeared to have originated from Pakistan. However, he denied knowledge, stating that the information had been received from Shri Kushal Bhai.
- On being asked about Shri Khurram, his nationality, and his relation with M/s Hatkeshwar Impex Pvt. Ltd, he stated that Shri Kushal Bhai had told him that Shri Khurram supplied rock salt from UAE. He denied any knowledge of his nationality.
- On being asked to go through the Excel document “Kushal GE Ledger 03,” wherein BL number CIMKHIJEA25593 showed loading from Pakistan in February 2025 and discharge at Jebel Ali, UAE, and BL number ASLRJEAIXY740 showed onward shipment from Jebel Ali to Kandla, India, he stated that the cargo in the ledger appeared to match the consignment listed in the BL, with weights, containers, and descriptions aligning. He denied direct involvement in handling these shipments or preparing documents.

- On being asked about a chat with contact number 918511353535 (Kushal Bhai urgent), wherein a price list of edible salt including pink rock salt from Pakistan Mineral Development Corporation Salt Mines, Khushab, was shared, he stated that Shri Kushal Bhai had sent him the document as it might relate to rock salt imports into India.
- On being asked to explain the context of a chat screenshot with Mr. Yahya Sa, shared via contact number +918511353535 (Kushal Bhai urgent), wherein messages such as “Musheedkonsamaal hy,” “Rose pink premium,” and “Dried hay” were visible, he stated that Shri Kushal Bhai had been confirming the color and quality of consignments imported from Dubai. He explained that he had simply assisted by visually checking the consignment and confirming that the goods matched expectations, particularly rose-pink salt. He denied any knowledge of Mr. Yahya Sa and reiterated that the screenshot had been shared by Shri Kushal Bhai, and he was only assisting him.

**4.5** Statement of Shri Dhavan Sahil Ashok, Partner of M/s Dharini International was recorded on 30.03.2026 (**RUD No. 8**), wherein he inter alia stated that-

- On being asked about the firm, he stated that M/s Dharini International is a partnership firm in which there are 02 partners, the other partner being Shri Kushal Nagar, who is having 85 % share in the said firm. He is holding 15% share in the said firm.
- On being confronted with his earlier statement dated 15.05.2025, wherein he had mentioned that Shri Kushal Nagar held 51% share and he held 49%, he clarified that he had initially forgotten the actual shareholding. He confirmed that his earlier statement was correct, i.e., Shri Kushal Nagar holds 51% and he holds 49%. He further added that he is only a name-sake/dummy partner, while Shri Kushal Nagar is the actual beneficial owner. He stated that he does not receive any share of profits and instead draws a salary of ₹15,000 per month from M/s Hatkeshwar Impex Pvt. Ltd. for managing operational work of M/s Hatkeshwar Impex Pvt. Ltd., M/s Hatkeshwar Impex, and M/s Dharini International.
- On being asked about his role and responsibility in M/s Dharini International, he stated that he looks after operational activities such as loading/unloading and gate-in/gate-out of cargo, while all other functions including imports, sales, purchases, and marketing are managed by Shri Kushal Nagar.
- On being asked about consignments of Rock Salt imported by M/s Dharini International, he stated that to the best of his recollection, around 3-4 consignments had been imported. However, since imports are handled by Shri Kushal Nagar, he was unable to provide details of Bills of Entry or declared country of origin.

- On being confronted with his earlier statement dated 15.05.2025, wherein he had denied involvement in M/s Hatkeshwar Impex Pvt. Ltd., he clarified that he had made that statement to avoid penal consequences during investigation of Rock Salt consignments. He admitted that in reality he has been managing operational work for both M/s Hatkeshwar Impex Pvt. Ltd. and M/s Hatkeshwar Impex.
- On being asked about the relationship between the firms, he stated that Shri Kushal Nagar is the beneficial owner of M/s Dharini International, M/s Hatkeshwar Impex, and M/s Hatkeshwar Impex Pvt. Ltd. He explained that he is only an employee for all three firms, though on paper he is shown as a partner in M/s Dharini International.
- On being confronted with WhatsApp chats referring to “Lahori Rock Salt Lumps,” he admitted that the term denotes Rock Salt of Pakistani origin. He explained that consignments were procured from domestic suppliers such as M/s K Creation and others, and traded further. He acknowledged that in certain communications he misrepresented Rock Salt of Irani origin as Pakistani origin to fetch higher market value. He admitted to misleading prospective buyers in chats with Shri Vishal Garg, Shri Raghav Garg, Shri Rahul Kalla, Shri Dhairya, and Shri Raghav Goyal, though deals often did not materialize. He clarified that imports and supplier details are managed solely by Shri Kushal Nagar.
- On being asked about individuals such as Shri Raja Chellani and Shri Khurram Haroon Munir Ahmad, he stated that he is not aware of them or their firms
- On being confronted with the statement of Shri Kushal Nagar dated 07.10.2025, wherein Kushal Nagar alleged that he was aware of Pakistani origin Rock Salt being re-routed through Dubai, he denied such knowledge. He reiterated that imports are handled exclusively by Shri Kushal Nagar and that he is not aware of his suppliers.

**4.6** Statement of ShriBharat Bhattar, Authorised Representative of M/s Krishna Food Products was recorded on 13.04.2026 (**RUD No. 9**), wherein he inter alia stated that-

- On being shown the printout of the chat with Shri Kushal Nagar and Ali Khurram DXI (+971 502983142) dated 10.04.2025 to 17.04.2025, along with the residence permit, passport, and e-visa documents of Mr. Muhammad Usman Ali Munir Ahmad and Mr. Khurram Haroon Munir Ahmad, he confirmed that Mr. Muhammad Usman Ali Munir Ahmad, known to him as Ali Bhai, and Mr. Khurram Haroon Munir Ahmad, known to him as Uday Sethi alias Khurram Bhai, are the same individuals whom he had met in Dubai in relation to import of Rock Salt. He further stated that he had met Shri Uday Sethi alias Khurram on approximately 6–7 occasions.
- On being asked about Shri Kushal Nagar, he stated that Shri Kushal Nagar is engaged in the trading and import of Rock Salt. He confirmed

that he had met Shri Kushal Nagar on two occasions in Dubai, and on both such occasions the meetings were held in the presence of Shri Uday Shetty alias Khurram Bhai. Accordingly, all three of them were present together during those meetings. He further clarified that he had not met Shri Kushal Nagar in India.

- On being shown Invoice No. A1771-1 recovered from the WhatsApp chat of Shri Kushal Nagar, together with the reply of Shri Kushal Nagar in his statement dated 07.10.2025, he confirmed that the said Invoice and reply establish that Rock Salt is being imported by Khurram in UAE from Abdullah Trading of Pakistan, which is thereafter exported to India by mis-declaring the country of origin as Iran.
- On being shown the printout of the list of exporters from the official government website of Pakistan, he confirmed that the address of Abdullah Trading (House No. 134, Block E, PIA Housing Society, Lahore) as appearing on the government website matches exactly with the address mentioned in the Certificate of Analysis forwarded by him in the WhatsApp chat to RS Rajesh Ji Agarwal, Kolkata. He further confirmed that the Safety Data Sheet forwarded by him, including in his email dated 03.05.2024 to info@shreesaisalt.com, also bears the name of Abdullah Trading. Since these documents were provided to him by Shri Uday Sethi alias Khurram Bhai, it appears that Khurram has dealings with Abdullah Trading of Pakistan. From the statement of Shri Kushal Nagar and Invoice No. A1771-1, it is further evident that Khurram procures Rock Salt from Abdullah Trading of Pakistan and re-routes it from UAE to India by mis-declaring the country of origin as Iran. However, he clarified that he was not aware of such re-routing and had always been informed that the goods were of Iran origin.

## 5. Evidences gathered during investigation:

### 5.1 **Data extracted from Electronic Device of Shri Kushal Pramodkant Nagar:**

Data retrieval from the mobile phone of Shri Kushal Pramodkant Nagar was done at the Cyber Forensic Laboratory, Ground Floor, DRI, Mumbai Zonal Unit, Mumbai under Panchnama dated 02/03/04/05/09.09.2025. **(RUD No. 10)**

Summary of relevant mobile extracted data from mobile phone of Shri Kushal Pramodkant Nagar is as in given below table-II:

**Table-II**

Sr. No.	Date & Time	From Mobile No.	To Mobile No.	Details of Text, Documents & Remarks

1.	30-09-2024, 7:36:37 (UTC)	919825228648  (Kushal Nagar),	971502535912 (Yogi Deepak)	<p><b>Document: A1771-1.pdf (RUD No. 11)</b></p> <p>(Invoice no. "JI 1263/invoice dated 24.09.2024 by Seashore Ocean Shipping LLC to "Abdullah Trading PKR" with Shipper/consignee shown as Abdullah Trading and Chemsign General Trading LLC.</p> <p><i>Chat recovered between Shri Kushal Nagar and Yogi Deepak (RUD No. 11)</i></p>
<p>The following chat was recovered from the phone of Shri Kushal Nagar. It is a conversation between Shri Yogesh Deepak (saved in Shri Kushal Nagar's phone as <i>Yogi Deepak</i>) and Shri Kushal Nagar. From 28-09-2024 to 09-10-2024. The chat is reproduced below:</p>				
<p><b>Message from Shri Yogesh Deepak (Yogi Deepak) to Shri Kushal Nagar (owner)</b></p>			<p><b>Message from Shri Kushal Nagar (owner) to Shri Yogesh Deepak (Yogi Deepak)</b></p>	
<p>Will talk to Prashant and call u back</p>			<p>Not received your quote till now</p>	
<p>Gm bhai yeh wala 8X20 ap ams se karvanahaitoh ap vale</p>			<p><b>A1771-1 (attachments)</b></p>	
<p>Next keliye I'll be ready for sure</p>				
<p>Currently based on 10x20 1460 is best freight</p>				
<p>Prashant discussed with me only for this</p>				
<p>Hope this is okay for u freight let it be 6 cont or 8 or 10 this price we can maintain</p>				
<p>But 5 or below 4 thodazayada ho raha bas</p>				
<p>Let me check and calculate</p>			<p>Not received yet</p>	
<p>Sir 10x20 @ usd 1435\$/20</p>				
<p>Below 10x20 anything -1485\$/20</p>				
2.	<p>10.04.202509:47:18 (UTC)</p> <p>To</p> <p>17.04.2025</p>	<p>971502983142  (ALI KHURRAM DXI)</p>	<p>918511353535 (KN)(owner)</p>	<p>2010225657987.pdf</p> <p>10-04-2025</p> <p>7f46c35-09e6-4a9b-8410-bc6d8c3b5bdb.jpg</p>

				17-04-2025
				Residence20120237514525.pdf
				17-04-2025
				Chat recovered between ALI KHURRAM DX and Shri Kushal Nagar <b>(RUD No. 12)</b>
	<p>The above chat recovered from the phone of Shri Kushal Nagar. In the chat, Mr. Khurram (Mr. Khurram Haroon Munir Ahmad) shared 03 attachment with Shri Kushal Nagar.</p> <ul style="list-style-type: none"> <li>➤ Passport of Ali Muhammad Usman, Pakistani origin</li> <li>➤ Residence permit Mr Muhammad Usman Ali Munir Ahmad, KKA Friends Food Stuff Trading LLC</li> <li>➤ Entry permit No. 201/2025/2657987 of Mr. Khurram Haroon Munir Ahmad</li> </ul>			
3.	05-10-2024, 08:14:45 (UTC)	9715211683297 (MrPrashant, Employee of Mr Raja Chellani saved as Prashant Yogi Operations in mobile phone of Shri Kushal Nagar)	In WhatsApp group "AMSE – Hatkeswar" consisting of Mobile no. +91919825228648 pertaining to Shri Kushal Nagarand some other members	<b>Document: Draft BL ASLRJEAIXY517.pdf</b>  Chat recovered between MrPrashant Yogi Operations with Shri Kushal Nagar. <b>(RUD No. 13)</b>
	<p>The following chat was recovered from the phone of Shri Kushal Nagar. It is a conversation between Shri Prashant Yogi Operations and Shri Kushal Nagar from 30.09.2024 to 09-10-2024 in the group AMSE-Hatkeshwar.</p>			
4	08-11-2024 09:55:54	9715211683297 (Mr Prashant, Employee of Mr Raja Chellani saved as Prashant Yogi Operations in mobile phone of Shri Kushal Nagar)	In WhatsApp group "AMSE – Hatkeswar" consisting of Mobile no. +91919825228648 pertaining to Shri Kushal Nagarand some other members	d891d5b0-0eb0-407a-960f- 04c88e173217.jpg  ASLRJEAIXY574.pdf  Chat recovered of WhatsApp group "AMSE – Hatkeswar" <b>(RUD No. 14)</b>

<p>The following chat was recovered from the phone of Shri Kushal Nagar. It is a conversation between Mr Prashant, Employee of Mr Raja Chellani (saved in Shri Kushal Nagar's phone as Prashant Yogi Operations) in the group of AMSE – Hatkeshwar. The participants in the group are:971565511709{RAJA AMS DXI (admin)}, 919825228648KUSHAL NAGAR (owner), 971521683297 (PRASHANT YOGI OPERATIONS) (admin)971556380199 (KN DXB), 97150253591(YOGI DEEPAK), 971568766969</p> <p>The relevant chat is reproduced below:</p>	
<p><b>Message from Shri Kushal Nagar (owner) in the AMSE – Hatkeshwar</b></p> <p>At the earliest vessel</p>	<p><b>Message from Shri PRASHANT YOGI OPERATIONS (admin) in the AMSE – Hatkeshwar</b></p> <p>Noted</p>
<p>Always first available vessel no need to ask</p> <p>Top priority</p>	<p>Details will share you tomorrow</p>
	<p>Good Evening @919825228648 jee                  BL-ASLRJEAIXY574.pdf                  ANNEXURE FOR - ASLRJEAIXY574.pdf                  BL draft for checking                  d891d5b0-0eb0-407a-960f-04c88e173217.jpg                  photographs will be sharing shortly                  1) CLHU2195731 with photographs                  2) CLHU3381896 with photographs                  3) CRSU1166501 with photographs                  4) FCIU2230234 with photographs                  5) IALU2265130 with photographs                  6) PCIU1721059 with photographs                  7) TCLU3281785 with photographs                  8) WHLU2610908 with photographs</p>
	<p>@919825228648 Jee Good Afternoon                  Please confirm the draft at the earliest</p>
<p>Draft not received</p>	<p>BL draft</p>
<p>16 containers mentioned</p>	<p>both import &amp; Export cntrs</p>
<p>Very good excellent</p> <p>Consignee details :                  DHARINI INTERNATIONAL                  WARD- 10/A, GURUKUL, GANDHIDHAM - GUJARAT-INDIA.                  IEC NO: AASFD7714Q                  Pan no : AASFD7714Q                  Gstno : 24AASFD7714Q1ZP                  EMAIL : <a href="mailto:dhariinternational01@gmail.com">dhariinternational01@gmail.com</a></p>	<p>Noted...</p> <p>Arranging revised draft shortly</p>

	In order	BL-ASLRJEAIXY574.....pdf ANNEXURE FOR - ASLRJEAIXY574.....pdf Revised draft Noted

**5.2 Data extracted from Electronic Device of Shri Sanjay Ajwani:** Data retrieval from the mobile phone of Shri Sanjay Ajwani was done at the Cyber Forensic Laboratory, Ground Floor, DRI, Mumbai Zonal Unit, Mumbai under Panchnama dated 22/23.05.2025(**RUD No. 15**).

Summary of relevant mobile extracted data from mobile phone of Shri Sanjay Ajwani as in given below table III:

**Table-III**

Sr. No.	Date & Time	From Mobile No.	To Mobile No.	Details of Text, Documents & Remarks
1.	22-01-2025 08:31:01(UTC+0)	919106326638 Kushal Bhai 2	919924568033  Sanjay Ajwani (owner)	<b>Attachment: 9c9d4212-a802-4412-8b4d-81ace58092be.jpg</b>  Tracking of X-Press Salween from PKKHI (Karachi Port) to AESHU  <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani(RUD No. 16)</i>
2.	20-01-2025 15:28:51(UTC+0)	919106326638 Kushal Bhai 2	919924568033  Sanjay Ajwani (owner)	<b>Attachment: KHUSHAL GE JANUARY 2025 ACCOUNTS.xlsx</b>  KHUSHAL GE JANUARY 2025 ACCOUNTS  <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani(RUD No. 17)</i>
3.	05-04-2025 13:09:38(UTC+0)	919106326638 Kushal Bhai 2	919924568033  Sanjay Ajwani (owner)	<b>Attachment: KHUSHAL GE LEDGER 01.xlsx</b>  KHUSHAL GE LEDGER 01  <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani(RUD No. 18)</i>
4.	05-04-2025 13:09:55(UTC+0)	919106326638 Kushal Bhai 2	919924568033  Sanjay Ajwani (owner)	<b>Attachment::KHUSHAL GE LEDGER 03.xlsx</b>  KHUSHAL GE LEDGER 03  <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani (RUD No. 19)</i>
5.	06.07.2024,	918511353535 (Shri Kushal	919924568033 Sanjay Ajwani	<b>Attachment:45d06711-b0a8-40d1-</b>

	10:26:15 (UTC)	Nagar saved as Kushal Bhai Urgent in mobile phone of Shri Sanjay Ajwani)	(owner)	<b>8475-6f2b1bf9c757.jpg</b>  Edible salt price list including Pakistan Mineral Development Corporation Salt Mines, Khushab.C  <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani(RUD No. 20)</i>
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**5.3 Data extracted from Electronic Device of Shri Dhavan Sahil Ashok (Sahil Dhavan):** Data retrieval from the mobile phone of Shri Sahil Dhavan was done at the Cyber Forensic Laboratory, Ground Floor, DRI, Mumbai Zonal Unit, Mumbai under Panchnama dated 22/23.05.2025.

Summary of relevant mobile extracted data from mobile phone of Shri Dhavan Sahil Ashok is as in given below table IV:

**Table-IV**

Sr. No.	Date & Time	From Mobile No.	To Mobile No.	Details of Text, Documents & Remarks
1.	07.01.2024, 11:40:05 (UTC)	919712146470  (Sahil Dhawan),	919825228648  (Kushal Nagar)	GJ 08 AW 2322 M. 8000655318 Gandhidham to Srinagar 15 lahori  <i>Chat recovered between Sahil Dhawan and Shri Kushal Nagar (RUD No. 21)</i>
2.	13.02.2024, 04:29:00 (UTC)	919712146470  (Sahil Dhawan),	919825228648  (Kushal Nagar)	GJ 12 AZ 2540 9571228109 30 MT Lahori Rocksalt Lumps  <i>(Chat recovered between Sahil Dhawan and Shri Kushal Nagar (RUD No. 22)</i>
3.	27.03.2025, 06:39:06 (UTC)	919712146470  (Sahil Dhawan),	919825228648  (Kushal Nagar)	GJ 12 bw 8409 MO-9979946603 Lahori Rocksalt Lumps Qty-7Mt 13/kg  <i>Chat recovered between Sahil Dhawan and Shri Kushal Nagar (RUD No. 23)</i>
4.	07.04.2025, 08:46:08 (UTC)	919712146470  (Sahil Dhawan),	919825228648  (Kushal Nagar)	RJ46 GA 5395 MO-9541592900 Qty-23Mt 13.2/kg Lahori Rock Salt Lumps

				Chat recovered between Sahil Dhawan and Shri Kushal Nagar( <b>RUD No. 24</b> )
5.	29.04.2024  09:52:39 (UTC)	919466848610  (Raghav Goyal)	919712146470  (Sahil Dhawan)	Pakistani Lumps price? 22 material+2.5 transportation=24.5/Kg Sirsa (Discussion between Raghav Goyal and Sahil Dhawan regarding Pakistan rock salt lumps)  <i>Chat recovered between Sahil Dhawan and Shri Raghav Goyal (<b>RUD No. 25</b>)</i>
6.	20.10.2022  05:54:12 (UTC)	919712146470  (Sahil Dhawan)	919466848610  (Raghav Goyal)	PAKISTANI LUMPS READY FOR DELIVERY (Discussion between Raghav Goyal and Sahil Dhawan regarding Pakistan rock salt lumps and price)  <i>Chat recovered between Sahil Dhawan and Shri Raghav Goyal (<b>RUD No. 26</b>)</i>
7.	28-03-2022 14:30:51(UTC)	919825228648 KUSHAL NAGAR	919712146470 SAHIL DHAWAN (owner)	<b>Attachments: 194e3b34- caaa-4a49-961f- 44e617befc3c.jpg</b>  <i>Chat recovered between Kushal Nagar and Shri Raghav Goyal (<b>RUD No. 27</b>)</i>
8.	08-02-2025 04:29:34(UTC+ 0)	919712146470 SAHIL DHAWAN (owner)	917737941453 Rahuul Kalla	<b>Chat between Shri Sahil Dhawan and Mr. Rahuul Kalla</b>  <i>Chat recovered between Sahil Dhawan and Shri Rahuul Kalla (<b>RUD No. 28</b>)</i>
The above chat recovered from the phone of Shri Sahil Dhawan. In the chat, Sahil Dhawan said that he didn't import Irani.				

## 6. Seizure:

During the course of investigation, it was revealed that the import consignment of M/s Hatkeshwar Impex Private Limited, covered under Bill of Entry No. **9875866 dated 05.05.2025** and lying at Kandla Port, was mis-declared with respect to the Country of Origin as "Iran" instead of "Pakistan". This deliberate mis-declaration was made with the intent to clear prohibited goods, despite Notification No. 06/2025-26 dated 02.05.2025 issued by DGFT,

which prohibits the import or transit of all goods originating in or exported from Pakistan. Accordingly, the goods covered under Bill of Entry No. 9875866 dated 05.05.2025 are liable for confiscation under the provisions of **Section 111(d)** and **Section 111(m)** of the Customs Act, 1962. In view of the above, the said consignment was placed under seizure vide **Seizure Memo dated 04.07.2025. (RUD No. 29)**

## **7. Arrest of Accused Person:**

On the basis of available evidences in the present investigation, ShriKushal Pramodkant Nagar, Director of M/s Hatkeshwar Impex Pvt. Ltd. was arrested during investigation on 07.10.2025. The accused after arrest was produced before Additional Chief Judicial Magistrate, Gandhidham, Kutch on 08.10.2025. The accused was granted bail vide order dated 17.11.2025 passed by Hon'ble High Court of Gujarat in Criminal Misc. Application (For Regular Bail - Before Chargesheet) No.23055 of 2025.

## **8. Extension under Section 110(2) of the Customs Act, 1962 -**

Since the investigation could not be completed within the mandated six-month period, the competent authority granted a further extension upto 07.05.2026 under Section 110(2) of the Customs Act, 1962, which was conveyed to the importer vide this office letter dated 04.11.2025(**RUD No. 30**)

## **9. Determination of Differential Duty on Imports from Pakistan under Mis-declaration of Country of Origin in terms of Notification No. 05/2019-Cus dated 16.02.2019, and Prohibition of Goods under Notification No. 06/2025-26 dated 02.05.2025:**

**9.1** It has been established during the investigation that Rock Salt of Pakistan Origin was imported by M/s Dharini International, M/s Hatkeshwar Impex & M/s Hatkeshwar Impex Pvt ltd. through/in-connection-with UAE based entities namely M/s AMS Evergreen Shipping LLC & M/s Chemsign General Trading LLC. Therefore, for the purpose of this investigation/SCN, all Bills of Entry declaring suppliers linked to them viz. M/s Star Dreams General Trading LLC, M/s MII Global Trading LLC, M/s Taj Al Bahar General Trading LLC, UAE etc. are being covered. Further, in respect of import of Rock Salt from a supplier M/s World Business Trading FZC, UAE, inconsistency in declaration of country of origin has been observed during investigation. During imports made in 2021 (e.g., BoE No. 6210568 dated 11.11.2021 and two other BoEs filed by M/s Dharini International). the declared country of origin was Pakistan, however, subsequent/simultaneous imports from the same supplier (including BoE No. 7985979 dated 23.03.2022 filed by M/s Dharini International and BoE No. 5022105 dated 12.08.2021 filed by M/s Hatkeshwar Impex), the declared country of origin was Turkey. This inconsistency establishes apparent mis-declaration; accordingly, all BoEs wherein the supplier is mentioned as M/s World Business Trading FZC, UAE are covered herein. Further, Shri Kushal Nagar in his voluntary statement dated 07.10.2025 has admitted that all imports of Rock Salt made by him

under the aforementioned three firms was of Pakistan Origin only. In view of the same, all imports of Rock Salt made by the aforementioned three firms are also being included in the ambit of this investigation.

## **9.2 Determination of Differential Duty on Imports from Pakistan under Mis-declaration of Country of Origin in terms of Notification No. 05/2019-Cus dated 16.02.2019:**

**9.2.1** As per Notification No. 05/2019-Cus dated 16.02.2019, all goods originating in, or exported from, the Islamic Republic of Pakistan were liable to Basic Customs Duty at the rate of 200%. The investigation has revealed that the importers, namely M/s Hatkeshwar Impex Private Limited, M/s Hatkeshwar Impex, and M/s Dharini International, deliberately mis-declared the Country of Origin of their consignments as Iran/Turkey.

**9.2.2** By suppressing material facts and mis-declaring the origin in the Bills of Entry, they sought to avail the concessional duty rate of 5% applicable to goods of Iranian origin, instead of the statutory 200% duty leviable on goods originating in or exported from Pakistan. This act clearly demonstrates an intention to evade payment of legitimate customs duty. Had the Directorate of Revenue Intelligence (DRI) not initiated investigation into the matter, the importers would have succeeded in their manipulations, and the evasion of duty would have remained undetected. In view of the deliberate suppression and mis-declaration, the extended period of demand under Section 28(4) of the Customs Act, 1962 is clearly attracted in the instant case. The calculation of the applicable Customs Duty and the differential duty payable has been detailed in Annexures A, B, and C, and is summarized in Tables V, VI, and VII below:

**Table-V: Duty Calculation; M/s. Hatkeshwar Impex Pvt Ltd., (Amount in Rs.)**

<b>B/E No./Noting No.</b>	<b>Declared Assessable Value (Rs.)</b>	<b>BCD Payable @200% (Rs.)</b>	<b>SWS payable @10% (Rs.)</b>	<b>IGST Payable @18% (Rs.)</b>	<b>Total Customs Duty payable (Rs.)</b>	<b>Total Customs Duty paid (Rs.)</b>	<b>Differential Duty payable (Rs.)</b>
As per Annexure A	17417442/-	34834883/-	3483488/-	10032446/-	48350818/-	957959/-	47392858/-

**Table-VI: Duty Calculation; M/s. Hatkeshwar Impex (Amount in Rs.)**

<b>B/E No./Noti</b>	<b>Declared Assessab</b>	<b>BCD</b>	<b>SWS</b>	<b>IGST</b>	<b>Total Customs</b>	<b>Total Customs</b>	<b>Differential Duty payable</b>
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Sl. No.	Declared Value (Rs.)	Payable @200% (Rs.)	SWS payable @10% (Rs.)	IGST Payable @18% (Rs.)	Total Duty payable (Rs.)	Total Duty paid (Rs.)	Differential (Rs.)
As per Annexure B	73277963	146555927	14655593	42208107	203419626	4030288	199389338

**Table-VII: Duty Calculation; M/s Dharini International (Amount in Rs.)**

B/E No./Noting No.	Declared Assessable Value (Rs.)	BCD Payable @200% (Rs.)	SWS payable @10% (Rs.)	IGST Payable @18% (Rs.)	Total Customs Duty payable (Rs.)	Total Customs Duty paid (Rs.)	Differential Duty payable (Rs.)
As per Annexure C	25235138	50470276	5047028	14535440	70052743	1387933	68664811

**9.2.3** Thus, the differential Customs Duty amounting to Rs. **4,73,92,858/-** from M/s Hatkeshwar Impex Pvt. Ltd., Rs. **19,93,89,338/-** from M/s Hatkeshwar Impex, and Rs. **6,86,64,811/-** from M/s Dharini International is liable to be demanded and recovered from the respective importers under Section 28(4) of the Customs Act, 1962. In addition, the importers are also liable to pay applicable interest on the aforesaid duty amounts under Section 28AA of the Customs Act, 1962.

### **9.3 Prohibition of Goods under Notification No. 06/2025-26 dated 02.05.2025:**

**9.3.** Notification No. 06/2025-26 dated 02.05.2025 issued by DGFT which prohibits the direct or indirect import or transit of all goods originating in or exported from Pakistan. This prohibition is effective immediately and is imposed in the interest of national security and public policy.

**9.3.2** The investigation revealed that the Bills of Entry filed by M/s. Hatkeshwar Impex Pvt Ltd (IEC:AAGCH8648N) as detailed in **Annexure D** and by M/s. Hatkeshwar Impex (IEC: 3711002528) as detailed in **Annexure E** were mis-declared with respect to the Country origin as Iran instead of Pakistan and further it was established that the Bill of Lading pertained to these consignments were issued subsequent to 02.05.2025, hereby squarely attracting the prohibition under the above Notification and are summarized in Tables VIII and IX below:

**Table-VIII: Prohibited goods imported by M/s. Hatkeshwar Impex Pvt Ltd.(IEC: AAGCH8648N)**

<b>B/E No.</b>	<b>Declared Assessable Value (Rs.)</b>	<b>Total Quantity (MTs)</b>
As per Annexure D	21596227/-	2270.45

**Table-IX: Prohibited goods imported by M/s. Hatkeshwar Impex (IEC: 3711002528)(Amount in Rs.)**

<b>B/E No.</b>	<b>Declared Assessable Value (Rs.)</b>	<b>Total Quantity(MTs)</b>
As per Annexure E	8382290.5 /-	1176

**10. Brief of Investigation conducted and liability of goods for confiscation-**

**10.1** Investigation was initiated based on intelligence gathered by the Directorate of Revenue Intelligence which indicated that consignments imported by M/s. Hatkeshwar Impex Pvt Ltd lying at Kandla Port and declared as “Rock Salt” under CTH 25010090, was mis-declared with respect to the Country of Origin as “Iran” instead of “Pakistan”

**10.2** During search conducted at the premises of M/s Hatkeshwar Impex Pvt Ltd, it was revealed that two additional firms M/s Hatkeshwar Impex (IEC: 3711002528), and M/s Dharini International (IEC: AASFD7714Q), were found to be operating from the same address and dealt in the same commodity i.e. Rock Salt.

**10.3 Data extracted from the electronic devices of Shri Kushal Nagar:**

**10.3.1** As detailed in **S.No. 1 of Table-II**, it is evident that Shri Kushal Nagar shared document A1771-1 with invoice no. JI 1263/24 of Seashore Ocean Shipping LLC to Abdullah Trading. The document A1771-1 is reproduced as below: **(RUD No. 31)**



## SEASHORE OCEAN SHIPPING LLC

FZS1BJ02, Jebel Ali Freezone, Dubai United Arab Emirates  
 Tel: 043434280 Fax:  
 Email: info@ssos.ae Web:

### INVOICE

<b>INVOICE TO</b> ABDULLAH TRADING PKR			<b>Shipper/Consignee</b> ABDULLAH TRADING CHEMSIGN GENERAL TRADINGS LLC			
<b>Purchase Order No.</b>			<b>Sales Rep</b>			
<b>PickUp Location</b>		<b>Drop Location</b>		<b>Job No</b> TP-1443/24	<b>JOB Date</b> 10-Sep-2024	<b>Invoice No</b> JI-1263/24
<b>Weight</b> 250000.000000	<b>Volume</b> 0.000	<b>Description</b> 10*20FCL CONTAINERS		<b>Vehicle #:</b>	<b>Driver Name</b>	<b>Invoice Date</b> 24-Sep-2024
<b>Ship. Ref #:</b> A1771			<b>HBL / HWBL #</b>		<b>MBL / MWBA #</b>	
<b>Cell / Phone No:</b>			<b>Exchange Rate</b> 1.000000			
			<b>Currency</b> PKR			
<b>Container #</b> CCLU3282105,CRSU1027759,CRSU1391225,CZZU0470264,ENSU2001178,GESU1141688,GESU3450161,GESU3931104,GESU3983896,OOLU2916772						
S #	Charges	Quantity	Rate	Curr	Amount	Net Amount
1	NOC(AED 6335 *78.30 PKR)	1.00	512,708.40	PKR	512,708.40	512,708.40
2	CARGO BOND(AED40*78.30 PKR)	1.00	3,132.00	PKR	3,132.00	3,132.00
3	TRANSHIPMENT DO (AED50*78.30 PKR)	1.00	3,915.00	PKR	3,915.00	3,915.00
4	DPA EXPORT(AED 750*78.30 PKR)	10.00	58,725.00	PKR	587,250.00	587,250.00
5	DPC IMPORT(AED 1069*78.30 PKR)	10.00	83,702.70	PKR	837,027.00	837,027.00
6	TRANSPORTATION(AED 475*78.30 PKR)	20.00	37,192.00	PKR	743,840.00	743,840.00
7	TOKEN (AED 50*78.30 PKR)	20.00	3,915.00	PKR	78,300.00	78,300.00
8	VGM (AED 65*78.30 PKR)	10.00	5,089.50	PKR	50,895.00	50,895.00
9	CROSS STUFFING (AED 875*78.30 PKR)	10.00	68,512.50	PKR	685,125.00	685,125.00
10	DOCUMENTATION(AED 250*78.30 PKR)	1.00	19,575.00	PKR	19,575.00	19,575.00
11	TLUC CHARGES( AED 314*78.30PKR)	10.00	24,586.20	PKR	245,862.00	245,862.00
12	EXTRA DECIDED (AED 100**78.30PKR)	10.00	7,830.00	PKR	78,300.00	78,300.00
13	OCEAN FREIGHT(\$80*283PKR)	10.00	22,640.00	PKR	226,400.00	226,400.00
14	COMPANY CHARGES(\$12*283PKR)	10.00	3,396.00	PKR	33,960.00	33,960.00
15	DISCOUNT (AED 110*78.30PKR)	10.00	(8,613.00)	PKR	(86,130.00)	(86,130.00)
<b>Grand Total</b>					4,020,159.00	
<b>IN AED @ 78.30</b>					51,343.00	
<b>IN USD @ 3.685</b>					13,932.00	
<b>Note:</b>			<b>In-Words</b>			

**Bank Details**

Printed On : 27/09/2024 10:59:04

Printed By : raheeldxb9289

The invoice shows the consignee as Abdullah Trading and Chemsign General Trading LLC. On tracking container GESU3931104 mentioned in the invoice, it was found to be loaded from Karachi port, clearly indicating that M/s Chemsign General Trading LLC (supplier of M/s Hatkeshwar Impex Pvt Ltd) had imported rock salt from Pakistan. Furthermore, the invoice mentions cross-stuffing charges, establishing that the rock salt of Pakistani origin was first brought to Jebel Ali, re-stuffed into new containers there, and subsequently shipped to India.

**10.3.1.1** The recovered chat, wherein freight rates were discussed for consignments of "10x20" containers at USD 1,435 per 20' container and higher rates for smaller lots, directly aligns with the invoice issued by M/s Seashore Ocean Shipping LLC for 10 full container loads. Importantly, the invoice explicitly records charges for "cross-stuffing," thereby corroborating that consignments of Pakistan-origin rock salt were first shipped to Jebel Ali Port, Dubai, and then re-routed to Kandla, India, through deliberate transshipment arrangements. The negotiation of freight terms, container volumes, and the specific mention of "cross-stuffing" demonstrate a coordinated mechanism to conceal the Pakistani origin of the goods while ensuring their onward clearance into India.

**10.3.1.2** When recovered document A1771-1, containing Invoice No. JI 1263/24 along with discussions on freight rates, was confronted to Shri Kushal Nagar during his statement dated 07.10.2025, he admitted that the goods mentioned in Invoice No. JI 1263/24 had been imported from Pakistan. He further informed that all imports made by his supplier, M/s Chemsign General Trading LLC, were of Pakistani origin. Shri Kushal Nagar also stated that one individual, Mr. Khurram of Pakistani origin, known in India as Uday Shetty, was in contact with Shri Raja Chellani, who supplied all the rock salt consignments to them. He additionally mentioned that Mr. Khurram's son is Mr. Abdullah, though he had never met him personally. Regarding the freight discussions, Shri Kushal Nagar explained that the group "AMSE Hatkeshwar" pertained to imports handled through AMS Evergreen Shipping LLC of Shri Raja Chellani, and that AMS had undertaken job work including destuffing and stuffing of containers.

**10.3.2** During the course of investigation, certain contacts were recovered from the phone of Shri Kushal Nagar (**(RUD No. 32)**). When confronted with these contacts during his statement dated 07.10.2025, Shri Kushal Nagar informed that Mr. Khurram Haroon Munir Ahmad (hereinafter referred to as Mr. Khurram) was a Pakistani citizen. He further clarified that Mr. Muhammad Usman Ali Munir Ahmad was the brother of Mr. Khurram, and that Abdullah Haroon Khurram was the son of Mr. Khurram.

**10.3.3** As detailed in **S.No. 2 of Table-II**, a chat recovered between Shri Kushal Nagar and Mr. Ali Muhammad Usman (saved in the phone of Shri Kushal Nagar as Ali Khurram with mobile number +9751502983142) contained the sharing of certain documents, including Pakistan Passport No. FS180572, Residence Permit UID No. 784199125724726 of Mr. Ali

Muhammad Usman, and an E-Visa with entry permit number 210/2025/2657987. When these documents were confronted to Shri Kushal Nagar during his statement dated 07.10.2025, he clarified that Mr. Ali Muhammad Usman is the son of Mr. Khurram, and the E-Visa with entry permit number 210/2025/2657987 belonged to Mr. Khurram. He further stated that Mr. Khurram was the supplier of rock salt to M/s Chemsign General Trading LLC, and the said goods were imported by them. Shri Kushal Nagar explained that the documents were sent to him by Mr. Ali Muhammad Usman as they were required for visiting Jebel Ali Port, since he had travelled to Dubai for discussions related to rock salt with Mr. Khurram and Mr. Raja Chellani.

**10.3.4**As detailed in **S. No. 3 and 4 of Table-II**, an image was recovered from the WhatsApp group “AMSE – Hatkeshwar”, which had been shared by Mr. Prashant, an employee of Shri Raja Chellani. The image is reproduced below.:(**RUD No. 33**)

Import	QTY	Export	QTY
CARU2686984	1140	CLHU2195731	1140
TCKU1387472	1135	PCIU1721059	1135
CNIU1222470	1128	CLHU3381896	1128
GATU0999213	1120	WHLU2610908	1120
PONU0333780	1126	FCIU2230234	1126
SAXU2026873	1140	TCLU3281785	1140
SAXU2022570	1128	IALU2265130	1128
TEMU3932930	1126	CRSU1166501	1126

On examination of the image, it was observed that 8 import containers (into UAE) and 8 export containers (from UAE) were mentioned.

During the investigation, Container No. TEMU3932930 (one of the containers shown in the image) was verified through the website <https://www.kictl.com/Enquiries?ContainerId=TEMU3932930#detailView> of Karachi Port. The record confirmed that the ‘**export**’ container containing ‘**salt**’ was loaded at **Karachi Port** on 29.10.2024 and was destined for Jebel Ali Port with **Vessel Voyage details as ‘X-PRESS/SALWEEN/041’**. The tracking details of the container are reproduced below:(**RUD No. 34**)

[PIA INQUIRY \(/ENQUIRIES/EMPTYPIA\)](#) [INVOICE VERIFICATION \(/ENQUIRIES/INVOICEVERIFICATION\)](#) [DRAFT INVOICE \(/ENQUIRIES/DRAFTINVOICE\)](#)

[EXCHANGE RATE \(/ENQUIRIES/EXCHANGERATE\)](#) [DEPOSIT SLIP \(/ENQUIRIES/DEPOSITSLIP\)](#)

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

[BY CONTAINER NUMBER](#) [BY BL / SHIP BILL](#)

Enter Container Number

Owner	AAA	BL/ Shipping Bill No.	KPEXSB73862241024
Container No.	TEMU3932930	Container Size/Type	22 / G1
Category	EXPORT	Status	XF
Vessel Voyage	X-PRESS SALWEEN / 041	VIR No	KAPW-0236-22102024
ETA	29-OCT-24 12:56:00 AM	ETD	30-OCT-24 05:24:00 AM
Discharge Time	N/A	Load Time	29-OCT-24 05:22:57 PM
DO Issuance Date	N/A	DO Expiry Date	N/A
Gate In Time	24-OCT-24 02:42:11 PM	Gate Out Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	003832
Security Seal No.		Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	SALT	Weight	30350
Weighment	Not Done	Scanning	Not Done
Present Holds	N/A		

Further examination of the tracking records of Container No. **TEMU3932930** revealed **Shipping Bill No. KPEXSB73862241024**. When this bill was verified through [website](#) <https://www.kictl.com/Enquiries?rdoBillNo=1&BLNo=KPEXSB73862241024#detailView>, it was confirmed that the shipping bills covered 06 containers, all carrying salt. The tracking of shipping bills are reproduced below: **(RUD No. 35)**

[EXCHANGE RATE/\(ENQUIRIES/EXCHANGERATE\)](#) [DEPOSIT SLIP/\(ENQUIRIES/DEPOSITSLIP\)](#)

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

[BY CONTAINER NUMBER](#) [BY BL / SHIP BILL](#)

Bill Of Lading  Shipping Bill

Enter Number

SEARCH

Show  entries

Search:

CONTAINER NO	↑↓ COMMODITY	↑↓ GROSSWEIGHT	↑↓
<a href="#">CARU2686984</a>	SALT	30380	
<a href="#">TEMU3932930</a>	SALT	30350	
<a href="#">SAXU2026873</a>	SALT	30335	
<a href="#">TCKU1387472</a>	SALT	30360	
<a href="#">SAXU2022570</a>	SALT	30335	
<a href="#">CNIU1222470</a>	SALT	30350	

Showing 1 to 6 of 6 entries

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

BY CONTAINER NUMBERBY BL / SHIP BILL

Enter Container Number

SEARCH

PONU0333780

Owner	CIM	BL/ Shipping Bill No.	KPEXSB71901211024
Container No.	PONU0333780	Container Size/Type	22/ G1
Category	EXPORT	Status	XF
Vessel Voyage	X-PRESS SALWEEN / 041	VIR No	KAPW-0236-22102024
ETA	29-OCT-24 12 56 00 AM	ETD	30-OCT-24 05 24 00 AM
Discharge Time	N/A	Load Time	29-OCT-24 09 09 04 PM
DO Issuance Date	N/A	DO Expiry Date	N/A
Gate In Time	21-OCT-24 07 21 33 PM	Gate Out Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	056208
Security Seal No.		Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	SALT	Weight	30400
Weighment	Not Done	Scanning	Not Done
Present Holds	N/A		

Similarly, the tracking of **Container No. PONU0333780** (also shown in the photograph) was verified through <https://www.kictl.com/Enquiries?rdoBillNo=1&BLNo=KPEXSB73862241024#detailView>. The records confirmed that the 'export' container containing 'salt' was **loaded at Karachi Port on 29.10.2024** and was destined for **Jebel Ali Port**. The tracking details of the container are reproduced below. **(RUD No. 3**

Further examination of the tracking records of Container No. **PONU0333780** revealed **Shipping Bill No. KPEXSB71901211024**. Verification of this bill confirmed that it covered **02 containers**, both carrying **salt**. The tracking details of the shipping bill are reproduced below:**(RUD No. 37)**

[CONTAINER/BL INQUIRY \(/ENQUIRIES/CONTAINERBLINQUIRY\)](#)   [VESSEL SCHEDULE \(/ENQUIRIES/VESSELSCHEDULE\)](#)

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[PIA INQUIRY \(/ENQUIRIES/EMPTYPIA\)](#)   [INVOICE VERIFICATION \(/ENQUIRIES/INVOICEVERIFICATION\)](#)   [DRAFT INVOICE \(/ENQUIRIES/DRAFTINVOICE\)](#)

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[EXCHANGE RATE \(/ENQUIRIES/EXCHANGERATE\)](#)   [DEPOSIT SLIP \(/ENQUIRIES/DEPOSITSLIP\)](#)

### CONTAINER/ BL/ SHIPPING BILL ENQUIRY

[BY CONTAINER NUMBER](#)   [BY BL / SHIP BILL](#)

Bill Of Lading    Shipping Bill

Enter Number SEARCH

KPEXSB71901211024

Show 10 entries


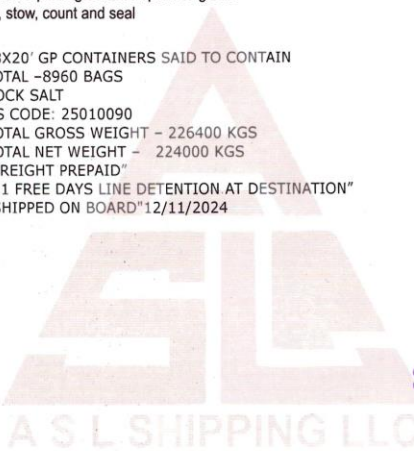

Search:

CONTAINER NO	COMMODITY	GROSS WEIGHT
<a href="#">GATU0999213</a>	SALT	30300
<a href="#">PONU0333780</a>	SALT	30400

Showing 1 to 2 of 2 entries

Previous   1   Next

**10.3.4.1** During the chat between Shri Kushal Nagar and Mr. Prashant, BL No. ASLRJEAIXY574 was shared in the WhatsApp group “AMSE – Hatkeshwar” which has been recovered from the phone of Shri Kushal Nagar. The details are reproduced below**(RUD No. 38)**

<b>MULTIMODAL TRANSPORT DOCUMENT</b>		Shipment Reference No. Bill of Lading No. ASLRJEAIXY574	
Consignor MII GLOBAL TRADING LLC AL MANKHOL PO BOX 118919 DUBAI, UAE.		 <p>إيه اس ال شيبينج ديمم A S L SHIPPING LLC</p>	
Consignee (If To Order so indicate) DHARINI INTERNATIONAL WARD- 10/A, GURUKUL, GANDHIDHAM - GUJARAT-INDIA. IEC NO: AASFD7714Q PAN NO : AASFD7714Q GST NO : 24AASFD7714Q1ZP EMAIL : DHARINIINTERNATIONAL01@GMAIL.COM		For delivery apply to:  RAMA VESSEL HANDLERS PVT LTD (RVH) RAMA HOUSE PLOT NO - 123, SECTOR -1/A, GANDHIDHAM- 370 201, GUJARAT - INDIA. EMAIL ID - DOCS.MUN@RVH.CO.IN M: +918140818405	
Notify Party (No Claim Shall Attach For The Failure Notify) CHEMSIGN GENERAL TRADING LLC 1ST FLOOR, ROOM NUMBER-7 AL-DHAGAYA BUILDING, AYAL NASIR, TREET DUBAI UNITED ARAB EMIRATES MOBILE NO : +971 54 307 300			
Place of Acceptance JEBEL ALI, UAE	Port of Loading JEBEL ALI, UAE	Freight Payable at JEBEL ALI, UAE	
Vessel/Voyage SOURCE BLESSING - 2445E	Port of Discharge KANDLA, INDIA	Place of Delivery KANDLA, INDIA	No. of Original MTD 3
Mark and Number/ Container Nos. Seal No.	Number and kind of packages / description of goods Shipper's load, stow, count and seal	Gross Weight	Measurement
Container No    Seal No IALU2265130    270724 FCIU2230234    004050 CLHU2195731    240570 TCLU3281785    240616 PCIU1721059    240740 CLHU3381896    240618 WHLU2610908    241907 CRSU1166501    270723	Pkgs 08X20' GP CONTAINERS SAID TO CONTAIN TOTAL -8960 BAGS ROCK SALT HS CODE: 25010090 TOTAL GROSS WEIGHT - 226400 KGS TOTAL NET WEIGHT - 224000 KGS "FREIGHT PREPAID" "21 FREE DAYS LINE DETENTION AT DESTINATION" "SHIPPED ON BOARD" 12/11/2024		GROSS WT. 226400.000 KGS  NET WT. 224000.000 KGS
 <p><b>SURRENDER BL</b></p> <p>A S L SHIPPING LLC</p>		<b>ORIGINAL</b>	
Above Particulars furnished by the Consignee / Consignor			
Freight details, charges, etc. <b>FREIGHT PAYABLE AT ORIGIN</b> ALL DESTINATION CHARGES ON C/NEE A/C		Total Number of container / Packages 8X20' GP, 8960 BAGS  Type of Service CY/CY	
The term "carriage by area" by definition being the transport of goods,merchandise or their packing inclusive of containers and/or goods of any type between one port and another port the carrier is not and shall not be responsible for: a) Any damage occasioned to the goods arising out of or in relation to the loading and unloading of containers and/or goods on or off the vessel; and/or b) Any damage to containers and/or goods before the loading and after the unloading of the said containers and/or goods from the vessel. c) Any damage caused to containers and/or goods on board the vessel by other containers in the course of loading or unloading of those other containers and/or goods on board the vessel by stevedores.And/or d) Any damage caused to containers and/or goods prior to the loading and subsequent to the unloading of other containers and/or goods arising out of the vessel's ancillary equipment (or any part thereof) coming into contact with the said Containers and/or goods lying on the quayside should the said containers and/or goods to be stacked one on top of the other or improperly arranged on the quayside. e) Any mis-information on the import General Manifest and re-export of import containers and/or goods where appropriate,the merchant shall furnish guarantees to the Carrier's agent if there is any breach.		RECEIVED by the Carrier the Goods as specified above in apparent good order and condition unless otherwise stated, to be transported to such place agreed, authorized or permitted herein and subject to all the terms and conditions appearing on the front and reverse of this Bill of Lading to which the Merchant agrees by accepting this Bill of Lading, any local privileges and customs notwithstanding the particulars given above areas stated by the shipper and the weight, measure, quantity, condition, contents and value of the Goods are unknown to the Carrier. One of the original Bills of Lading shall be presented to the carrier or his agent at  JEBEL ALI, UAE - 12/11/2024 Place & Date of Issue	
Modes/ Means of transport BY SEA	Route / Place of transhipment (if any)	 <p>For A S L SHIPPING LLC</p>	
		By _____ Authorised Signatory	

The 08 containers mentioned in BL No. ASLRJEAIXY574, which were loaded from Jebel Ali Port and destined for Kandla Port in the name of importer M/s Dharini International, are the same containers referred to in the image discussed in **Para 10.3.2** and the same containers were loaded at Karachi Port. This clearly establishes that the containers were first loaded from Karachi Port, subsequently destuffed at Jebel Ali, and then reloaded into new containers for shipment to Kandla Port.

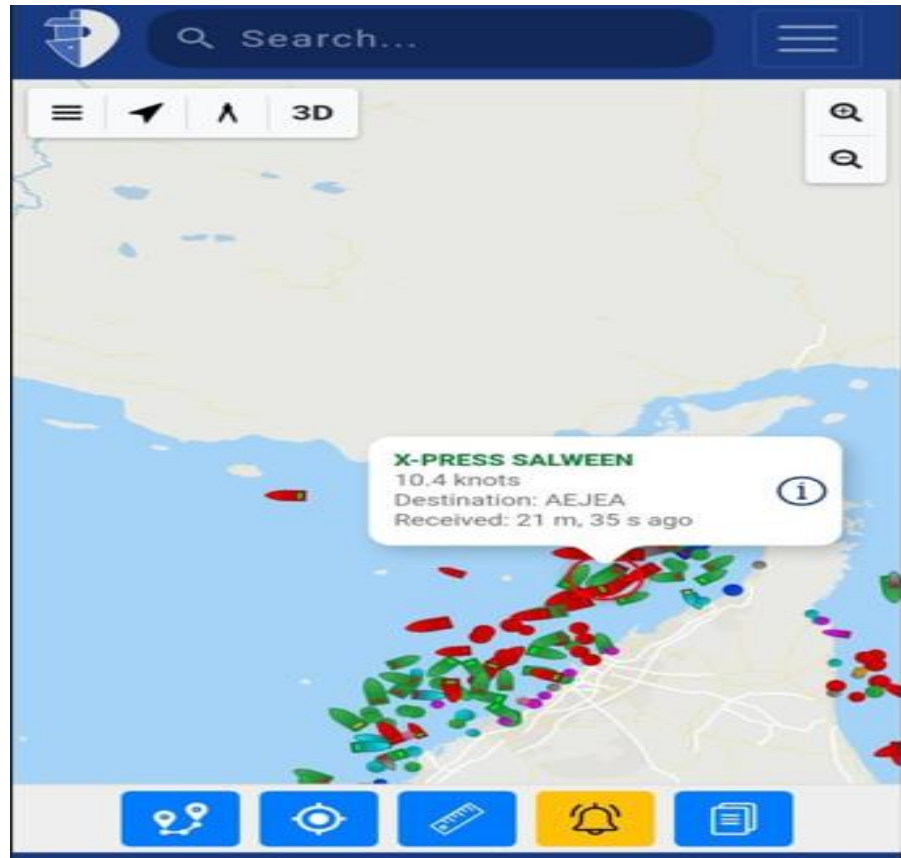
**10.3.4.2** On the basis of the recovered image from the WhatsApp group “AMSE – Hatkeshwar”, it was observed that 8 import containers and 8 export containers were mentioned. Detailed tracking of the containers confirmed that they were initially loaded from Karachi Port on 29.10.2024 and destined for Jebel Ali Port, with the commodity identified as salt. The verification of Container Nos. TEMU3932930 and PONU0333780 further established their linkage to Shipping Bills KPEXSB73862241024 and KPEXSB71901211024, covering the same 08 containers carrying salt as mentioned in the photograph.

**10.3.4.3** Subsequently, during the WhatsApp communication between Shri Kushal Nagar and Mr. Prashant (Operations), Shri Kushal Nagar enquired about “**16 containers mentioned,**” to which Mr. Prashant responded, “**both import and Export cntrs.**” Shri Kushal Nagar replied, “Very good excellent,” thereby acknowledging the details pertaining to both export and import containers shared by Mr. Prashant. Further, during the chat between Shri Kushal Nagar and Mr. Prashant. BL No. ASLRJEAIXY574 was shared in the same WhatsApp group. Examination of this BL revealed that the same 08 containers were shown as being loaded from Jebel Ali Port and destined for Kandla Port, in the name of importer M/s Dharini International. Further, these 08 containers were imported by M/s Dharini International vide Bill of Entry Number 6701523 dated 16.11.2024 and BL No. ASLRJEAIXY574 was found uploaded by the importer against BE. No. 6701523 dated 16.11.2024 and the goods were mis-declared as being of Iranian Origin. This evidence clearly demonstrates that the complete set of 08 containers was first loaded from Karachi Port, then destuffed at Jebel Ali, and subsequently reloaded into new containers for onward shipment to Kandla Port.

**10.3.4.4** The correlation between the recovered image, the container tracking records, and the acknowledgement of import and export containers as well as BL shared in the WhatsApp chat provides a consistent chain of evidence. It establishes that the movement of the containers involved a deliberate process of transshipment through Jebel Ali, thereby masking their original loading point at Karachi Port.

#### **10.4 Data extracted from the electronic devices of Shri Sanjay Ajwani:**

**10.4.1.1**As detailed in **S. No. 1 of Table-III**, a tracking of vessel/ship was recovered from the phone of Shri Sanjay Ajwani, which had been shared by Shri Kushal Nagar, is reproduced below:(**RUD No. 39**)



/ Service Center / DP World / Vessel Information

Vessel Name	Vessel Type	Rotation	Arrived From	Sail To	Call Reason	E.T.A.
SSL GODAVARI	PURE CONTAINER VESSELS	931569	INNSA	SAJED	CONTAINER OPERATION	26-JAN-25 21:00
SSL KRISHNA	PURE CONTAINER VESSELS	932072	INCOK	AEJEA	CONTAINER OPERATION	23-JAN-25 07:00
W KLAIPEDA	PURE CONTAINER VESSELS	929694	AEJEA	INMUN	CONTAINER OPERATION	23-JAN-25 21:00
X-PRESS ANTLIA	PURE CONTAINER VESSELS	932134	MYTPP	LKCMB	CONTAINER OPERATION	29-JAN-25 08:00
X-PRESS KOHIMA	PURE CONTAINER VESSELS	932407	PKKHI	AESHU	CONTAINER OPERATION	30-JAN-25 11:00
<b>X-PRESS SALWEEN</b>	<b>PURE CONTAINER VESSELS</b>	<b>931992</b>	<b>AEKHL</b>	<b>OMSOH</b>	<b>CONTAINER OPERATION</b>	<b>27-JAN-25 08:00</b>
<b>X-PRESS SALWEEN</b>	<b>PURE CONTAINER VESSELS</b>	<b>931539</b>	<b>PKKHI</b>	<b>AESHU</b>	<b>CONTAINER OPERATION</b>	<b>23-JAN-25 09:00</b>
FORT DESAIX	PURE CONTAINER VESSELS	930043	AEJEA	SADMM	CONTAINER OPERATION	22-JAN-25 17:30
IRENES RYTHM	PURE CONTAINER VESSELS	929692	QADOH	OMSOH	CONTAINER OPERATION	22-JAN-25 11:30

Page 7 of 7  
Export options

**10.4.1.2**The recovery of vessel tracking data from the phone of Shri Sanjay Ajwani, shared by Shri Kushal Nagar, establishes that both individuals were monitoring the movement of the vessel *X-PRESS SALWEEN*, which had loaded



**10.4.2.2** The BL No. **CIMKHIJEA25099** mentioned in excel was tracked through the website [https://cimshipping.com/trackbyblno.php?txt\\_bl\\_no=CIMKHIJEA25099&submit=Submit](https://cimshipping.com/trackbyblno.php?txt_bl_no=CIMKHIJEA25099&submit=Submit), which are reproduced as below: **(RUD No. 41)**

10/13/25, 8:44 AM

[cimshipping.com/trackbyblno.php?txt\\_bl\\_no=CIMKHIJEA25099&submit=Submit](https://cimshipping.com/trackbyblno.php?txt_bl_no=CIMKHIJEA25099&submit=Submit)

**BL No. : CIMKHIJEA25099**

**Port of Loading : KARACHI PAK / 102**

**Place OF Discharge : JEBEL ALI**

CONTAINER NO.	LAST ACTIVITY	ACTIVITY DATE	Description
MSKU3964069	RECEIVE FROM CONSIGNEE	05-Sep-2024	<a href="#">Details</a>
MSKU3964069	SENT TO CONSIGNEE	03-Sep-2024	<a href="#">Details</a>
MSKU3964069	DISCHARGE FULL	01-Sep-2024	<a href="#">Details</a>
MSKU3964069	LOADED FULL	28-Aug-2024	<a href="#">Details</a>
MSKU3964069	RECEIVE FROM SHIPPER	25-Aug-2024	<a href="#">Details</a>

The containers linked to this BL, when further verified through the website <https://www.kictl.com/Enquiries?rdoBillNo=1&BLNo=KPEXSB73862241024#detailView>, confirmed that the goods were loaded from Karachi Port and destined for Jebel Ali Port. The details are reproduced below: **(RUD No. 42)**

[CONTAINER/BL INQUIRY](#) // [ENQUIRIES/CONTAINERBLINQUIRY](#) | [VESSEL SCHEDULE](#) // [ENQUIRIES/VESSELSCHEDULE](#)

[PIA INQUIRY](#) // [ENQUIRIES/EMPTYPIA](#) | [INVOICE VERIFICATION](#) // [ENQUIRIES/INVOICEVERIFICATION](#) | [DRAFT INVOICE](#) // [ENQUIRIES/DRAFTINVOICE](#)

[EXCHANGE RATE](#) // [ENQUIRIES/EXCHANGERATE](#) | [DEPOSIT SLIP](#) // [ENQUIRIES/DEPOSITSLIP](#)

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

BY CONTAINER NUMBER    BY BL / SHIP BILL

Enter Container Number                      SEARCH

Owner	CIM	BL/ Shipping Bill No.	KPEXSB33801240824
Container No.	MSKU3964069	Container Size/Type	22 / G1
Category	EXPORT	Status	XF
Vessel Voyage	ATLANTIC IBIS / 102	VIR No	KAPW-0184-20082024
ETA	26-AUG-24 02:00:00 PM	ETD	28-AUG-24 04:40:00 AM
Discharge Time	N/A	Load Time	27-AUG-24 08:23:57 AM
DO Issuance Date	N/A	DO Expiry Date	N/A
Gate In Time	25-AUG-24 02:34:41 PM	Gate Out Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	053467
Security Seal No.		Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	SALT	Weight	30355
Weighment	Not Done	Scanning	Not Done
Present Holds	N/A		

Similarly, BL No. **CIMKHIJEA25191** was tracked through the website [https://cimshipping.com/trackbyblno.php?txt\\_bl\\_no=CIMKHIJEA25191&submit=Submit](https://cimshipping.com/trackbyblno.php?txt_bl_no=CIMKHIJEA25191&submit=Submit) which are reproduced as below: **(RUD No. 43)**

10/13/25, 8:12 AM

cimshipping.com/trackbyblno.php?txt\_bl\_no=CIMKHIJEA25191&amp;submit=Submit



BL No. : **CIMKHIJEA25191**

Port of Loading : **KARACHI PAK / 106**

Place OF Discharge : **JEBEL ALI**

CONTAINER NO.	LAST ACTIVITY	ACTIVITY DATE	Description
CAXU2926843	RECEIVE FROM CONSIGNEE	04-Oct-2024	<a href="#">Details</a>
CAXU2926843	SENT TO CONSIGNEE	04-Oct-2024	<a href="#">Details</a>
CAXU2926843	DISCHARGE FULL	29-Sep-2024	<a href="#">Details</a>
CAXU2926843	LOADED FULL	26-Sep-2024	<a href="#">Details</a>
CAXU2926843	RECEIVE FROM SHIPPER	21-Sep-2024	<a href="#">Details</a>

The container linked to the above Bill of Lading when tracked through website <https://www.kictl.com/Enquiries?rdoBillNo=1&BLNo=KPEXSB73862241024#detailView> , again confirming the same route Karachi to Jebel Ali. The details are reproduced below:(**RUD No. 44**)

[EXCHANGE RATE//ENQUIRIES/EXCHANGERATE/](#) [DEPOSIT SLIP//ENQUIRIES/DEPOSITSLIP/](#)

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

[BY CONTAINER NUMBER](#) [BY BL / SHIP BILL](#)

Enter Container Number

Owner	CIM	BL/ Shipping Bill No.	KPEXSB51949210924
Container No.	CAXU2926843	Container Size/Type	22 / G1
Category	EXPORT	Status	XF
Vessel Voyage	ATLANTIC IBIS / 106	VIR No	KAPW-0210-19092024
ETA	25-SEP-24 05 27 00 AM	ETD	26-SEP-24 02 12 00 PM
Discharge Time	N/A	Load Time	25-SEP-24 01 21 28 PM
DO Issuance Date	N/A	DO Expiry Date	N/A
Gate In Time	21-SEP-24 10 59 02 PM	Gate Out Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	053560
Security Seal No.		Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	SALT	Weight	30320
Weighment	Not Done	Scanning	Not Done
Present Holds	N/A		

From the above four tracking records, it is clearly established that the Bills of Lading mentioned in the Excel sheet recovered from the chat pertain to consignments originating from Karachi Port, Pakistan, and destined for Jebel Ali Port. This provides direct evidence of the Pakistani origin of the goods listed in the recovered file.

Furthermore, the Excel sheet also contained an entry relating to a cross-stuffing bill, which indicates that the cost of cross-stuffing the goods, i.e., transferring them from the original containers loaded in Pakistan into new containers, was borne by the importer. This establishes not only the Pakistani origin of the goods but also the importer's active involvement in facilitating their onward shipment through Jebel Ali. Additionally, the heading of the said Excel sheet table, namely "**Rock Salt Export to Khushal JE,**" clearly indicates that the consignments covered under the relevant Bills of Lading, including those pertaining to the Karachi to Jebel Ali leg, were intended for the firms associated with Shri Kushal. The same further establishes that the importer

was the ultimate beneficiary of the goods and was responsible for bearing the associated expenses, including logistics/cross-stuffing charges.

**10.4.2.3 One to one Co-relation relation of excel file titled “KHUSHAL GE JANUARY 2025 ACCOUNTS” with consignment imported by M/s Dharini International:**

The co-relation sheets are reproducing as below:(RUD No. 45)

Details as per "KHUSHAL GE JANUARY 2025 ACCOUNTS" document										Corresponding Bills of Entries								
<b>ROCK SALT EXPORT TO KHUSHAL JE</b>																		
S.No	BL DATE	BL NUMBER	INV DIC E NO	LUMPS CNTRS	CRUS HED SALT CNTRS	PBI CE	WEI GHT	TOTAL AMOU NI	PARTY NAME	BL No.	BL Date	BE No.	BE DATE	QUANTITY	UQC	UNIT PRICE	NAME OF THE IMP ORTER	BEI CODE
1	06-08-2024	ARC-SEG-27/25		10		90	280	25,200	YOGESH	ASLRJEAIXY464	19-08-2024	5215524	23-08-2024	280	MTS	90	DHARINI INTERNATIONAL	AASFD7714Q
2	05-09-2024	asljeaixy477			5	145	141.5	20,517	ICT MUNDRA RAHEEL	ASLRJEAIXY477	05-09-2024	5536835	11-09-2024	141.5	MTS	145	DHARINI INTERNATIONAL	AASFD7714Q
3		CIMKHJUEA25099			2	145	56.6	8,207	YOGESH DIRECT	ASLRJEAIXY488	11-09-2024	5591052	13-09-2024	56 (Rock Salt Crushed)	MTS	145	DHARINI INTERNATIONAL	AASFD7714Q
		CIMKHJUEA25099		2		90	56.6	5,094	YOGESH DIRECT					56 (Rock Salt Lumps)	MTS	90	DHARINI INTERNATIONAL	AASFD7714Q
4	LOCAL TRANSFER BY RAHEEL			1		90	28.3	2,547	YOGESH local	ASLRJEAIXY490	22-09-2024	5776102	24-09-2024	28 (Rock Salt Lumps)	MTS	90	DHARINI INTERNATIONAL	AASFD7714Q
	LOCAL TRANSFER BY RAHEEL				2	145	56.6	8,207	YOGESH local					56 (Rock Salt Crushed)	MTS	145	DHARINI INTERNATIONAL	AASFD7714Q
COMPANY EXPENSES								9,136										
5		CIMKHJUEA25191			4	142	113.2	16,074	YOGESH	ASLRJEAIXY517	11-10-2024	6112588	14-10-2024	112 (Rock Salt Lumps)	MTS	85	DHARINI INTERNATIONAL	AASFD7714Q
		CIMKHJUEA25191		4		87	113.2	9,848	YOGESH					112 (Rock Salt Crushed)	MTS	140	DHARINI INTERNATIONAL	AASFD7714Q
6		VMPKHJUEA00506			6	135	169.8	22,923	AMS	ASLRJEAIXY574	12-11-2024	6701523	16-11-2024	224	MTS	135	DHARINI INTERNATIONAL	AASFD7714Q
		ARC-SEG-276/25		2	135	56.8	7,668											
7	19-11-2024	ARC-SEG-300/25		6		68	169.8	11,546	YOGESH	PMJEAIXY241877	26-11-2024	6989060	01-12-2024	168 (Rock Salt Lumps)	MTS	68	DHARINI INTERNATIONAL	AASFD7714Q
	19-11-2024	ARC-SEG-300/25		3	130	84.9	11,037	YOGESH	84 (Rock Salt Crushed)					MTS	130	DHARINI INTERNATIONAL	AASFD7714Q	
8	18-12-2024	ARC-SEG-063/25		7		69	196	13,328	AMS	ASLRJEAIXY659	09-01-2025	7735819	11-01-2025	196	MTS	68	DHARINI INTERNATIONAL	AASFD7714Q

**10.4.2.4**The recovered Excel sheet from the phone of Shri Sanjay Ajwani, when analyzed in detail, establishes a direct one-to-one correlation between the export records of rock salt shipments from Pakistan and the import declarations made by M/s Dharini International in India. Each Bill of Lading listed in the exporter's accounts corresponds precisely with a Bill of Entry filed in India, showing identical quantities, weights, and unit prices. This correlation provides clear evidence that the consignments declared in India were the same shipments originally dispatched from Karachi Port, Pakistan. Further, the multiplicity and consistency of such matched transactions/consignments over a period of time clearly demonstrate that the import of goods of Pakistani origin, through mis-declaration, was not an isolated instance. Rather, it evidences a systematic and continuous pattern whereby consignments of Pakistani origin were regularly routed and imported by M/s Dharini International and its associated firms over a prolonged duration.

**10.4.2.5**The documentation further reveals that these consignments were routed through Jebel Ali Port in the UAE. The presence of cross-stuffing entries in the Excel sheet confirms that the goods were deliberately transferred from their original containers into new ones at Jebel Ali. This process was not incidental but organized, and the costs associated with cross-stuffing were borne by the importer. This establishes both the Pakistani origin of the goods and the importer's active involvement in facilitating their onward shipment through Jebel Ali.

**10.4.2.6**The repeated appearance of Dharini International as the importer across multiple shipments demonstrates that this was not an isolated occurrence but a systematic practice. The importer's role in financing the cross-stuffing process shows deliberate participation in concealing the true origin of the goods. This one-to-one matching itself indicated that the consignments declared in India as Iranian Origin were the same shipments that originated from Pakistan and were re-routed through Jebel Ali.

**10.4.2.7** These findings establish both the origin and the mechanism of rerouting. The Pakistani origin of the goods is confirmed by the BL references to Karachi Port, while the cross-stuffing entry provides direct evidence of manipulation at Jebel Ali.

The investigation confirms that consignments of Pakistani-origin rock salt were systematically rerouted via Jebel Ali, with the importer financing the cross-stuffing process. This finding proves both the authenticity of the recovered file and the deliberate involvement of the importer in concealing the goods' origin

**10.4.3** As detailed in **S. No. 2 of Table-III**, an excel file titled "**KHUSHAL GE LEDGER 01**" was recovered from the phone of Shri Sanjay Ajwani, which had been shared by Shri Kushal Nagar. The relevant portions of the excel file are reproduced below:(**RUD No. 46**)



10/13/25, 3:09 PM

cimshipping.com/trackbyblno.php?txt\_bl\_no=CIMKHIJEA241311&submit=Submit



**BL No. : CIMKHIJEA241311**

**Port of Loading : KARACHI PAK / 021**

**Place OF Discharge : JEBEL ALI**

CONTAINER NO.	LAST ACTIVITY	ACTIVITY DATE	Description
MSCU6733486	RECEIVE FROM CONSIGNEE	24-Jun-2024	<a href="#">Details</a>
MSCU6733486	SENT TO CONSIGNEE	21-Jun-2024	<a href="#">Details</a>
MSCU6733486	DISCHARGE FULL	14-Jun-2024	<a href="#">Details</a>
MSCU6733486	LOADED FULL	11-Jun-2024	<a href="#">Details</a>
MSCU6733486	RECEIVE FROM SHIPPER	07-Jun-2024	<a href="#">Details</a>
MSKU2293428	RECEIVE FROM CONSIGNEE	24-Jun-2024	<a href="#">Details</a>
MSKU2293428	SENT TO CONSIGNEE	21-Jun-2024	<a href="#">Details</a>
MSKU2293428	DISCHARGE FULL	14-Jun-2024	<a href="#">Details</a>
MSKU2293428	LOADED FULL	11-Jun-2024	<a href="#">Details</a>
MSKU2293428	RECEIVE FROM SHIPPER	06-Jun-2024	<a href="#">Details</a>
BMOU2472116	RECEIVE FROM CONSIGNEE	22-Jun-2024	<a href="#">Details</a>
BMOU2472116	SENT TO CONSIGNEE	21-Jun-2024	<a href="#">Details</a>
BMOU2472116	DISCHARGE FULL	14-Jun-2024	<a href="#">Details</a>

The two containers i.e. BMOU2472116, MSCU6733486 linked to this BL, when further verified through the website <https://www.kictl.com/Enquiries?is=ContainerBLEnquiry#detailView>, confirmed that the goods were loaded from Karachi Port and destined for Jebel Ali Port. The details are reproduced below:(**RUD No. 48**)

**CONTAINER/ BL/ SHIPPING BILL ENQUIRY**

**BY CONTAINER NUMBER**    **BY BL / SHIP BILL**

Enter Container Number    SEARCH

Owner	CIM	BL/ Shipping Bill No.	KPEXSB21296004062
Container No.	BMOU2472116	Container Size/Type	22 / G1
Category	EXPORT	Status	XF
Vessel Voyage	ZHONG GU BO HAI / 021	VIR No	KAPW-0123-31052024
ETA	08-JUN-24 11.42.00 PM	ETD	11-JUN-24 08.18.00 PM
Discharge Time	N/A	Load Time	09-JUN-24 11.42.59 AM
DO Issuance Date	N/A	DO Expiry Date	N/A
Gate In Time	05-JUN-24 10.16.32 PM	Gate Out Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	047235
Security Seal No.	N/A	Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	SALT	Weight	30325
Weighment	Not Done	Scanning	Not Done
Present Holds	N/A		

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

BY CONTAINER NUMBER BY BL / SHIP BILL

Enter Container Number  SEARCH

Owner	CIM	BL/ Shipping Bill No.	KPEXSB21488406062
Container No.	MSCU6733486	Container Size/Type	22 / G1
Category	EXPORT	Status	XF
Vessel Voyage	ZHONG GU BO HAI / 021	VIR No	KAPW-0123-31052024
ETA	08-JUN-24 11.42.00 PM	ETD	11-JUN-24 08.18.00 PM
Discharge Time	N/A	Load Time	10-JUN-24 02.10.33 PM
DO Issuance Date	N/A	DO Expiry Date	N/A
Gate In Time	07-JUN-24 05.34.52 AM	Gate Out Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	047267
Security Seal No.	N/F	Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	SALT	Weight	30385
Weighment	Not Done	Scanning	Not Done
Present Holds	N/A		

From the above three tracking records, it is clearly established that the Bills of Lading mentioned in the Excel sheet recovered from the chat pertain to consignments originating from Karachi Port, Pakistan, and destined for Jebel Ali Port. It is clearly evident that the importer was again actively engaged in facilitating consignments of Pakistani origin routed through Jebel Ali Port. These records confirm that the importer bore the costs of cross-stuffing, transferring goods from the original containers loaded in Pakistan into new containers, thereby ensuring their onward shipment. Importantly, these records also show that the importer carried out similar practices not only in the M/s Dharini International but also through another firm namely M/s Hatkeshwar Impex, demonstrating a broader pattern of involvement. Additionally, the heading of the said Excel sheet table, namely “**Rock Salt Export to Khushal JE,**” clearly reflects that the consignments covered under the relevant Bills of Lading, including those relating to the Karachi–Jebel Ali leg, were intended for entities linked to Shri Kushal. This, in turn, establishes that the importer was the ultimate consignee and beneficiary of the said goods, and had assumed responsibility for the associated expenses, including logistics and cross-stuffing charges.

**10.4.3.2 One to one Co-relation relation of excel file titled “KHUSHAL GE LEDGER 01” with consignment imported by M/s Hatkeshwar Impex and M/s Dharini International:**

The co-relation sheets are reproducing as below:(RUD No. 49)

Details as per "KHUSHAL GE LEDGER 01" document										Corresponding Bills of Entries								
<b>ROCK SALT EXPORT TO KHUSHAL GE</b>																		
S. No	INV DATE	BL NUMBER	INVOIC NO	ROC K SALT	CRUS HED SALT	PBI CE	WEIGH T	TOTL AMOU NT	PARTY NAME	BL No.	BL Date	BE No.	BE DATE	QUA NTITY	UQ C	UNI TPR ICE	NAME OF THE IMP ORTER	BEIECCOD E
1		ECLJEAIKY230368		5	3	62/115/20	141.5/84.9	18819	HATKESHWAR	ECLJEAIKY230368	25-12-2023	9462414	29-12-2023	141.5	MTS	62	HATKESHWAR IMPEX	3711002528
																		84.9
2		ACLJEAIKY172		1		62	28.3	1754	HATKESHWAR	ASLAJEAIKY172	26-12-2023			28.3	MTS	62	HATKESHWAR IMPEX	3711002528
3		RD-204-100-KAL	ST-HI-030-2024	8	2	62/115	226.4/56.6	20545	HATKESHWAR	RD204100KAL	16-01-2024	9755858	20-01-2024	226.4	MTS	62	HATKESHWAR IMPEX	3711002528
																		56.6
4	20-01-2024	ASLRJEAIKY187	UN-HI-031-2024	14	5	62/120/115	396.2/141.5	41119	HATKESHWAR	ASLRJEAIKY187	23-01-2024	9856831	27-01-2024	396.2	MTS	62	HATKESHWAR IMPEX	3711002528
																		141.5
5	02-02-2024	ECMJEAIXY240019	SD-HI-032-2024	1		62	28.3	1754	HATKESHWAR	ECMJEAIXY240019	05-02-2024	2089675	10-02-2024	28.3	MTS	62	HATKESHWAR IMPEX	3711002528
6		ASLRJEAIKY223 (DC-5)	SD-HI-038-2024	3	9	62/129-dp/119-tp	84.9/254.7	36703	HATKESHWAR	17-BL (5 DC) ASLRJEAIKY223	24-02-2024	2328874	27-02-2024	84.9	MTS	64	HATKESHWAR IMPEX	3711002528
																		396.2
7		ASLRJEAIKY220	SD-HI-037-2024	12		66	339.6	22413	HATKESHWAR	14-BL (2 DC) ASLRJEAIKY220	24-02-2024	2330650	27-02-2024	339.6	MTS	64	HATKESHWAR IMPEX	3711002528
																		56.6
8	20-03-2024	ALRJEAIKY261		6		119	169.8	20206	HATKESHWAR	13 BL (7 DC) ASLRJEAIKY261	27-03-2024	2818261	30-03-2024	367.9	MTS	129	HATKESHWAR IMPEX	3711002528
9	15-05-2024	aslrjeaiing338		9		78	254.7	19866.6	HATKESHWAR	ASLRJEAIKY338	15-05-2024	3557747	19-05-2024	254.7	MTS	78	DHARINI INTERNATIONAL	AASFD7714Q
10		ASLAJEAIKY364		2		115	56.6	6509	HATKESHWAR	ASLAJEAIKY364	10-06-2024	3993731	14-06-2024	56.6	MTS	115	DHARINI INTERNATIONAL	AASFD7714Q
11		ASLAJEAIKY365		3		115	84.9	9763.5	HATKESHWAR	ASLAJEAMUN385	28-06-2024	4296567	02-07-2024	84.9	MTS	115	DHARINI INTERNATIONAL	AASFD7714Q
12	12-06-2024	CIMKHIJEA241311		9		115	255.6	29394	TO YOGESH JE	ASLRJEAMUN396	28-06-2024	4297034	02-07-2024	255.6	MTS	115	DHARINI INTERNATIONAL	AASFD7714Q

**10.4.3.3** From the above comparison sheets, it is clearly established that the Excel file recovered from the phone of Shri Sanjay Ajwani demonstrates a direct one-to-one correlation between the export records of rock salt and the import declarations made by M/s Hatkeshwar Impex and M/s Dharini International in India. Each Bill of Lading listed in the recovered Excel file



Similarly, on examination, it was observed that all Bills of Lading (BL) were mentioned in recovered excel file, in which the notation “KHI” in the BL indicates Karachi Port, Pakistan, while “JEA” refers to Jebel Ali Port.

**10.4.4.1** The BL No. **CIMKHIJEA25593** mentioned in excel was tracked through the website [https://cimshipping.com/trackbyblno.php?txt\\_bl\\_no=CIMKHIJEA25593&submit=Submit](https://cimshipping.com/trackbyblno.php?txt_bl_no=CIMKHIJEA25593&submit=Submit), relevant portion of tracking are reproduced as below: **(RUD No. 51)**



BL No. : **CIMKHIJEA25593**

Port of Loading : **KARACHI PAK / 057**

Place OF Discharge : **JEBEL ALI**

EMKU7879270	RECEIVE FROM CONSIGNEE	27-Feb-2025	<a href="#">Details</a>
EMKU7879270	SENT TO CONSIGNEE	26-Feb-2025	<a href="#">Details</a>
EMKU7879270	DISCHARGE FULL	20-Feb-2025	<a href="#">Details</a>
EMKU7879270	LOADED FULL	17-Feb-2025	<a href="#">Details</a>
EMKU7879270	RECEIVE FROM SHIPPER	07-Feb-2025	<a href="#">Details</a>
CPSU1821024	RECEIVE FROM CONSIGNEE	28-Feb-2025	<a href="#">Details</a>
CPSU1821024	SENT TO CONSIGNEE	26-Feb-2025	<a href="#">Details</a>
CPSU1821024	DISCHARGE FULL	21-Feb-2025	<a href="#">Details</a>
CPSU1821024	LOADED FULL	17-Feb-2025	<a href="#">Details</a>
CPSU1821024	RECEIVE FROM SHIPPER	07-Feb-2025	<a href="#">Details</a>

The container no. EMKU7879270 linked to this BL No. **CIMKHIJEA25593**, when further verified through the website <https://www.kictl.com/Enquiries?is=ContainerBLEnquiry#detailView>, confirmed that the goods were loaded from Karachi Port and destined for Jebel Ali Port. The details are reproduced below: **(RUD No. 52)**

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

BY CONTAINER NUMBERBY BL / SHIP BILL

Enter Container Number

SEARCH

EMKU7879270

Owner	CIM	BL/ Shipping Bill No.	KPEXSB14264807022
Container No.	EMKU7879270	Container Size/Type	22 / G1
Category	EXPORT	Status	XF
Vessel Voyage	X-PRESS SALWEEN / 057	VIR No	KAPW-0041-10022025
ETA	16-FEB-25 03.20.00 AM	ETD	17-FEB-25 06.48.00 PM
Discharge Time	N/A	Load Time	16-FEB-25 10.36.13 PM
DO Issuance Date	N/A	DO Expiry Date	N/A
Gate In Time	07-FEB-25 02.44.46 PM	Gate Out Time	N/A
Origin	KARACHI	Destination	JEBEL ALI
Custom Seal No.	N/A	Line Seal No.	055401
Security Seal No.	NF	Other Seal No.	N/A
Custom Status	N/A	Current Position	Loaded on Vessel
Commodity	SALT	Weight	30130
Weighment	Not Done	Scanning	Not Done
Present Holds	N/A		

Further, examination of the tracking records of Container No. **EMKU7879270** revealed **Shipping Bill No. KPEXSB14264807022**. When this shipping bill was verified through website <https://www.kictl.com/Enquiries?is=ContainerBLENquiry#detailView>, it was

confirmed that the shipping bills covered 07 containers, all carrying salt. The tracking of shipping bills are reproduced below:**(RUD No. 53)**

## CONTAINER/ BL/ SHIPPING BILL ENQUIRY

BY CONTAINER NUMBER

BY BL / SHIP BILL

Bill Of Lading  Shipping Bill

Enter Number

SEARCH

KPEXSB14264807022

Show  entries

Search:

CONTAINER NO	COMMODITY	GROSSWEIGHT
<u>DVRU1437805</u>	SALT	30340
<u>TEMU4696952</u>	SALT	30300
<u>CPSU1821024</u>	SALT	30400
<u>DFSU2685200</u>	SALT	30260
<u>EMKU7872228</u>	SALT	30225
<u>CAIU2229282</u>	SALT	30285
<u>EMKU7879270</u>	SALT	30130

Showing 1 to 7 of 7 entries

In the recovered excel sheet, one container No. IPXU3617573 was mentioned except all Bill of Lading, when further verified through the website <https://www.kictl.com/Enquiries?rdoBillNo=1&BLNo=IPXU3617573>, confirmed that the goods were loaded from Karachi Port on 14.03.2025. The details are reproduced below:**(RUD No. 54)**

Enter Container Number  SEARCH

Show  entries

Search:

CONTAINERNO	STATUS	GATE IN TIME	GATE OUT TIME	LOADING TIME	DISCHARGING TIME
<a href="#">IPXU3617573</a>	XF	14-MAR-25 02:09:28 AM	N/A	17-MAR-25 12:46:29 PM	
<a href="#">IPXU3617573</a>	IF	N/A	11-MAR-25 03:06:43 PM		16-FEB-25 08:08:09 PM

Showing 1 to 2 of 2 entries



**QUICK LINKS**

[TERMS OF USE \(/TERMS-OF-USE? CULTURE=EN\)](#)

**IMPORTANT LINKS**

[CK HUTCHISON \(HTTP://WWW.CKH.COM.HK/EN/GLOBAL/HOME.PHP\)](http://www.ckh.com.hk/en/global/home.php)  
[HUTCHISON PORTS \(HTTP://WWW.HUTCHISONPORTS.COM/\)](http://www.hutchisonports.com/)  
[KARACHI PORT TRUST \(HTTP://WWW.KPT.GOV.PK/\)](http://www.kpt.gov.pk/)

From the above all tracking records linked to Excel Sheets titled **KHUSHAL GE LEDGER 03**, it is clearly established that the all the Bills of Lading and one container mentioned in the Excel sheet recovered from the chat pertain to consignments originating from Karachi Port, Pakistan, and destined for Jebel Ali Port.

**10.4.4.2** Further examination of the recovered Excel file “*KHUSHAL GE LEDGER 03*” shows that, in addition to shipment details, the ledger contains clear entries of **PREVIOUS BALANCE, TOTAL RECEIVABLE, PAYMENT RECEIVED and FINAL TO RECEIVE**. These financial records correspond directly to the consignments traced from Karachi Port, Pakistan, to Jebel Ali Port, and subsequently to India.

The presence of these payment entries establishes that the importers not only arranged for onward shipment but also **settled financial transactions for goods of Pakistani origin**. The systematic recording of payable, paid, and balance amounts in the ledger confirms that the consignments declared in India as of Iranian origin were, in fact, Pakistani-origin goods, and that the importers financed the entire process to conceal the true source.

**10.4.4.3 One to one Co-relation relation of excel file titled “KHUSHAL GE LEDGER 03” with consignment imported by M/s Hatkeshwar Impex and M/s Hatkeshwas Impex Private Limited:(RUD No. 55)**

Details as per "KHUSHAL GE LEDGER 03" document										Corresponding Bills of Entries								
<b>ROCK SALT EXPORT TO KHUSHAL JE</b>																		
S.N	BL DATE	BL NUMBER	INVOI CE NO	LUMPS CNTRS	CRUSHE D SALT CNTRS	PRICE	WEIGHT	TOTAL AMOU NT	PARTY NAME	BL No.	BL Date	BE No.	BE DATE	QUANTITY	UQC	UNITP RICE	NAME OF THE IMPOR TER	IEC
1	18-01-2025	CIMKHIJEA25472		15		67	424.5	28,442	15 LUMPS	ASLRJEAIXY696	02-02-2025	8234051	07-02-2025	336	MTS	68	HATKESHWARIMPEX	3711002528
										ASLRJEAIXY694	02-02-2025	8236700	07-02-2025	84	MTS	68	HATKESHWARIMPEX PRIVATE LIMITED	AAGCH8648N
2	18-01-2025	VMRKHJEA00532			10	127	283.5	36,005	10 CRUSHED	ASLRJEAIXY695	02-02-2025	8234169	07-02-2025	280	MTS	130	HATKESHWARIMPEX	3711002528
3	28-01-2025	CIMKHIJEA25498		10		67	283.5	18,995	10 CRUSHED	ASLRJEAIXY703	06-02-2025	8260385	09-02-2025	280	MTS	68	HATKESHWARIMPEX	3711002528
4	17-02-2025	CIMKHIJEA25593		5		72	141.5	10,188	5 LUMPS IN BAGS	ASLRJEAIXY740	06-03-2025	8778542	08-03-2025	140	MTS	72	HATKESHWARIMPEX PRIVATE LIMITED	AAGCH8648N
	17-02-2025	CIMKHIJEA25593		6		66	169.8	11,167	6 LUMPS					168	MTS	66	HATKESHWARIMPEX PRIVATE LIMITED	AAGCH8648N
5	04-03-2025	CIMKHIJEA25611			11	127	311.3	39,535	12 CRUSHED	ASLRJEAIXY757	17-03-2025	8982024	19-03-2025	308	MTS	129	HATKESHWARIMPEX PRIVATE LIMITED	AAGCH8648N
6	04-03-2025	CIMKHIJEA25611		4		66	113.2	7,471	4 LUMPS	ASLRJEAIXY756	17-03-2025	8981405	19-03-2025	280	MTS	64	HATKESHWARIMPEX PRIVATE LIMITED	AAGCH8648N
	04-03-2025	CIMKHIJEA25622		2		72	56.6	4,075	2 LUMPS IN BAGS					56 (Lumps in Bags)	MTS	64		
	04-03-2025	CIMKHIJEA25622		6		66	169.8	11,207	6 LUMPS									
7	17-03-2025	CIMKHIJEA25688		9		129	254.7	32,856	9 BAGS	ASLRJEAIXY776	28-03-2025	9194123	29-03-2025	280	MTS	129	HATKESHWARIMPEX PRIVATE LIMITED	AAGCH8648N
	17-03-2025	IPXU3617573		1		126	28.3	3,566	LOCAL TRANSFER IN BAGS					84	MTS	64		
	17-03-2025	CIMKHIJEA25688			3	64	84.9	5,434	3 LUMPS					28	MTS	64		
	17-03-2025	CIMKHIJEA25688			1	72	28.3	2,037	LUMPS IN BAGS									

**10.4.4.4** From the above co-relation sheets, it is clearly established that the consignments recorded on the left side of the ledger were of Pakistani origin, loaded from Karachi Port and shipped to Jebel Ali Port. The same consignments were subsequently cross-stuffed at Jebel Ali into new containers and re-routed to India under mis-declaration as goods of Iranian origin. This deliberate re-routing and misdeclaration confirm concealment of the true source of the goods.

**10.4.4.5** The investigation conducted by this office, when expanded with tracking records, establishes a clear chain of evidence linking the consignments in the recovered ledger to shipments originating from Karachi Port, Pakistan, and destined for Jebel Ali Port. For instance, BL No. CIMKHIJEA25593 and its associated container EMKU7879270 were verified to have been shipped from Karachi, with the linked shipping bill covering seven containers of salt. This demonstrates that the consignments recorded in the ledger were part of a larger, coordinated export movement.

**10.4.4.6** The recovered Excel file “KHUSHAL GE LEDGER 03” contains financial entries such as Previous Balance, Total Receivable, Payment Received, and Final to Receive. These entries correspond directly to the consignments traced from Karachi to Jebel Ali and subsequently declared in India as Iranian origin. The presence of these financial records demonstrates that the importers not only managed the logistics of onward shipment but also actively financed the transactions, thereby confirming their role in concealing the true origin of the goods

**10.4.4.7** During the statement of Shri Kushal Nagar, when confronted with the Excel file titled “KHUSHAL GE LEDGER 03”, he admitted that the goods pertaining to 11 containers linked to Bill of Lading No. CIMKHIJEA25593 were rerouted to India under his firm’s Bill of Lading No. ASLRJEAIXY740, and that these goods were of Pakistani origin.

**10.4.5** As detailed in **S. No. 5 of Table-III**, an image was recovered from the phone of Shri Sanjay Ajwani, which had been shared by Shri Kushal Nagar. The image is reproduced below: **(RUD No. 56)**



PAKISTAN MINERAL DEVELOPMENT CORPORATION  
SALT MINES WARCHA DISTRICT KHUSHAB

Head Office  
13/11/9 P.O Shugra  
Islamabad

Tehsil Quashabal Distt.Khushab  
Telephone: 0300864072

Rate Revised From 01.07.2024

EDIBLE SALT PRICE LIST						
QUALITY	Existing Rate (MT)	Increase Rate (MT)	18% GST Per Tonne	22% GST Per Tonne	Rate With(18%)GST	Rate With(22%)GST
PINK ROCK SALT	4550	5395	971	1187	6366	6582
PINK PIECE GRADE(MAIN DEPOT)	6000	6495	1169	1429	7664	7924
PINK PIECE GRADE(KORIAN DEPOT)	6850	7395	1331	1627	8726	9022
PIECE LEFT OVER	5400	6235	1122	1372	7357	7607
B.QUALITY	3050	3650	657	803	4307	4453
WHITE SALT	6650	6945	1250	1528	8195	8473
WHITE LEFT OVER	5200	5795	1043	1275	6838	7070
CRYSTAL SALT	10500	12295	2213	2705	14508	15000
BIG.PIECE(MAIN DEPOT)(P.F)	7650	7945	1430	1748	9375	9693
BIG.PIECE(DIRECT MINES,MAIN DEPOT)	8200	8495	1529	1869	10024	10364
BIG.PIECE(K.DEPOT)(P.F)	8200	8495	1529	1869	10024	10364
BIG.PIECE(KORIAN MINES)	8620	8915	1605	1961	10520	10875

The above document pertained to Pakistan Mineral Development Corporation in which rate of various varieties of rock salt were mentioned.

**10.4.5.1** When confronted with the document of the **Pakistan Mineral Development Corporation (PMDC)** during his statement dated 07.10.2025, Shri Kushal Nagar admitted that the document contained the revised rates of rock salt in Pakistan. He further stated that he had used these rates to calculate the likely increase in cost of imports into India.

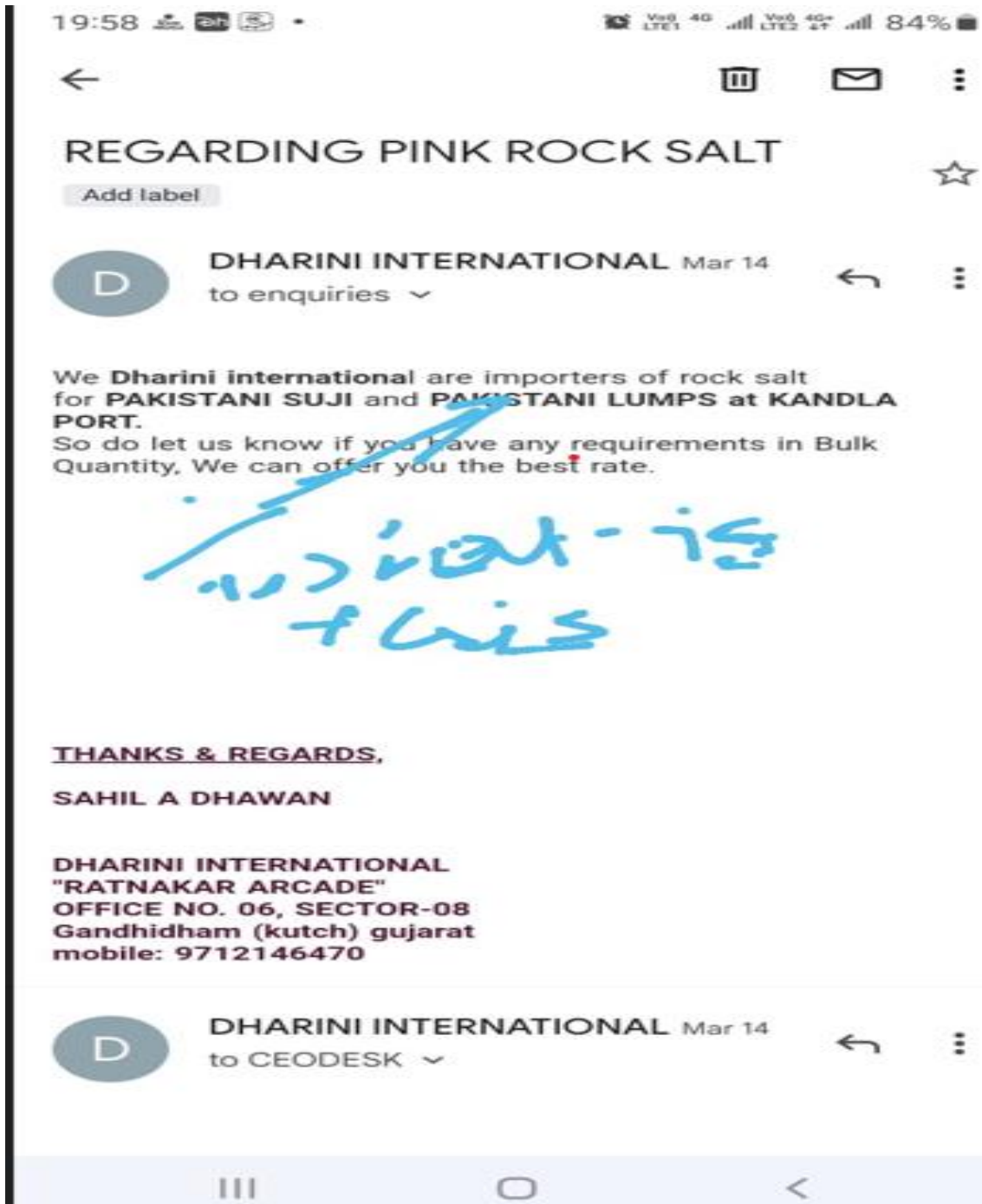
**10.4.5.2** This admission again clearly establishes that the rock salt imported by Shri Kushal Nagar was of Pakistan origin, and that he was aware of the prevailing PMDC price list. The reliance on Pakistani rate notifications confirms that the consignments were sourced from Pakistan, though mis-declared as country of origin.

### **10.5 Data extracted from the electronic device of Shri Sahil Dhavan:**

**10.5.1** As detailed in **S. No. 1,2,3 and 4 of Table-IV**, the recovered chats from the phone of Shri Sahil Dhawan reveal that he sent these messages to Shri Kushal Nagar. The chat clearly established that regarding consignments of *Lahori Rock Salt Lumps*. The chats explicitly mention vehicle numbers, along with corresponding mobile numbers, places of dispatch such as Gandhidham, and specific quantities such as 15 MT, 30 MT, 7 MT, and 23 MT. The repeated references to "Lahori Rock Salt Lumps" clearly identify the commodity as of Pakistani origin, thereby evidencing that Shri Sahil Dhawan was actively coordinating the transportation and trade of restricted goods in collusion with Shri Kushal Nagar, substantiating their involvement in the clearance of Pakistan-origin rock salt.

**10.5.2**As detailed in **S. No. 5 and 6 of Table-IV**, chats recovered between Shri Sahil Dhawan and Shri Raghav Goyal establish discussions regarding the price of Pakistani lumps and confirmation that such consignments were ready for delivery, which further corroborates his active role in facilitating the clearance of Pakistan-origin rock salt in the domestic market.

**10.5.3**As detailed in **S. No. 7 of Table-IV**, a screenshot of email recovered from the phone of Shri Sahil Dhawan which is reproduced as below:**(RUD No. 57)**



The screenshot shows an email sent by M/s Dharini International, wherein the importer explicitly indicated that they were importing rock salt described as “Pakistani Suji” and “Pakistani Lumps” at Kandla Port, thereby reinforcing the evidence of importation of goods of Pakistani origin.

**10.5.4** From the above recovered chats as discussed in above Paras, along with the email screenshot from M/s Dharini International, it is clearly established that Shri Sahil Dhawan was actively engaged in the coordination and facilitation of consignments of Pakistan-origin rock salt. The chats between Shri Sahil Dhawan and Shri Kushal Nagar explicitly mention vehicle numbers, mobile contacts, dispatch routes and specific quantities of Lahori Rock Salt Lumps, thereby evidencing organized transportation of imported goods of Rock Salt of Pakistan Origin. Further, the chats with Shri Raghav Goyal confirm discussions on the pricing of Pakistani lumps and readiness of consignments for delivery, reinforcing his role in domestic clearance. Additionally, the recovered email from M/s Dharini International explicitly refers to imports of “Pakistani Suji” and “Pakistani Lumps” at Kandla Port, corroborating the importation of goods of Pakistani origin. Taken together, these evidences substantiate that Shri Sahil Dhawan, in active collusion with Shri Kushal Nagar, participated in and facilitated the clearance of Pakistan-origin rock salt into the domestic market, thereby establishing his direct involvement in the clearance of Rock Salt of Pakistan Origin.

**10.6** During his statement dated 07.10.2025, when confronted regarding any import of Iranian rock salt, Shri Kushal Nagar categorically stated that he had never imported rock salt from Iran in any of his three firms, namely M/s Hatkeshwar Impex Private Limited, Hatkeshwar Impex, and M/s Dharini International. He further admitted that the goods covered under Bill of Entry No. 9875866 dated 05.05.2025, filed by M/s Hatkeshwar Impex Pvt. Ltd., were of Pakistan origin and had been supplied by Mr. Khurram through the Dubai-based firm M/s Chemsign General Trading LLC.

**10.7** In a parallel investigation of M/s Krishna Food Product (IEC : EEJPP9269B), the statement of Shri Bharat Bhattar dated 13.04.2026 confirms that Shri Muhammad Usman Ali Munir Ahmad (known as Ali Bhai) and Shri Khurram Haroon Munir Ahmad (known as Uday Sethi alias Khurram Bhai) are the same individuals whom he (Shri Bharat Bhattar) had met in Dubai in connection with import of Rock Salt, and that Shri Kushal Nagar is also engaged in trading and import of Rock Salt, having met Shri Bharat Bhattar in Dubai in the presence of Shri Uday Shetty alias Khurram Bhai. Further, scrutiny of Invoice No. A1771-1 recovered from the WhatsApp chat of Shri Kushal Nagar, along with the chats recovered from his device wherein he is seen negotiating charges against Invoice No. A1771-1 (related to Abdullah Trading), and his statement dated 07.10.2025, indicates that rock salt of Pakistani origin has been procured/sourced by Khurram from/through Abdullah Trading, Pakistan, in the UAE and thereafter exported to India by misdeclaration of the country of origin as Iran. The address of Abdullah Trading as appearing on the official government website of Pakistan as an exporter of rock salt, matches exactly with the address mentioned in the

Certificate of Analysis forwarded by Shri Bharat Bhattar in his WhatsApp chat to RS Rajesh Ji Agarwal, Kolkata, and the Safety Data Sheet forwarded by him, including in his email dated 03.05.2024 to info@shreesaisalt.com, also bears the name of Abdullah Trading. Since these documents were provided to him by Shri Uday Sethi alias Khurram Bhai to Shri Bharat Bhattar, as has been admitted by Shri Bharat Bhattar in his statement dated 13.04.2026, it is corroborated that Khurram has dealings with Abdullah Trading, Pakistan, and the cumulative evidence indicates that he procures, or is otherwise engaged in sourcing, rock salt of Pakistani origin from/through Abdullah Trading, which is subsequently re-routed via UAE to India by misdeclaration of the country of origin as Iran.

**10.8** The investigation has revealed that the goods imported by M/s Hatkeshwar Impex Pvt. Ltd. under 08 Bills of Entry, as detailed in **Annexure D**, were mis-declared with respect to the Country of Origin. The COO was declared as "Iran" whereas the actual origin was "Pakistan." Similarly, the goods imported under 04 Bills of Entry by M/s Hatkeshwar Impex, as detailed in **Annexure E**, were also mis-declared, showing the COO as "Iran" instead of the actual origin "Pakistan."

Further, Notification No. 06/2025-26 dated 02.05.2025 issued by DGFT prohibits the import or transit of all goods originating in or exported from Pakistan. The investigation further established that the Bills of Lading in respect of all Bills of Entry mentioned in **Annexure D** and **Annexure E** had been issued subsequent to 02.05.2025, thereby attracting the prohibition.

Accordingly, the goods as detailed in **Annexure D**, valued at Rs. **2,15,96,227/-** by M/s Hatkeshwar Impex Pvt. Ltd. and the goods as detailed in **Annexure E**, valued at Rs. **83,82,290/-** by M/s Hatkeshwar Impex are liable for confiscation under the provisions of Section 111(d) and Section 111(m) of the Customs Act, 1962, on account of mis-declaration of Country of Origin in order to circumvent prohibition.

**10.9** The investigation has conclusively established that **M/s Hatkeshwar Impex Pvt. Ltd., M/s Hatkeshwar Impex, and M/s Dharini International** deliberately mis-declared the country of origin of imported Rock Salt, thereby resulting in substantial evasion of Customs Duty. The differential duty evaded has been quantified at **Rs. 4,73,92,858/-** by M/s Hatkeshwar Impex Pvt. Ltd., **Rs. 19,93,89,338/-** by M/s Hatkeshwar Impex, and **Rs. 6,86,64,811/-** by M/s Dharini International. These amounts are liable to be demanded and recovered from the respective importers under **Section 28(4) of the Customs Act, 1962**, along with applicable interest under **Section 28AA** of the Act. Further, the Rock Salt imported under **CTH 25010090**, valued at **Rs. 1,74,17,442/-** by M/s Hatkeshwar Impex Pvt. Ltd., **7,32,77,963** by M/s Hatkeshwar Impex, and **Rs. 2,52,35,138 /-** by M/s Dharini International, is liable for confiscation under **Section 111(m) of the Customs Act, 1962**, on account of mis-declaration at the time of clearance into the domestic market.

## 11. Relevant Legal Provisions:

**11.1** As per Notification No. 05/2019-Cus dated 16.02.2019, all the goods originated in Islamic Republic of Pakistan or exported from Islamic Republic of Pakistan, were attracting Basic Customs Duty @200%. Investigation revealed that to evade 200% customs duty, M/s Hatkeshwar Impex Pvt. Ltd., M/s Hatkeshwar Impex and M/s Dharini International. had mis-declared the COO as 'Iran' and paid the Basic Customs duty at the rate of 5% with respect to goods originated in or exported from Pakistan. The above all 03 importers. in connivance with their associates hatched the conspiracy of manipulating the country of origin of 'Rock Salt' cleared into Domestic Market by mis-declaring Iranian Origin.

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

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

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE

Notification No.05/2019-Customs

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

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

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

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

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

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

(Gaurav Singh)  
Deputy Secretary to the Government of India

**11.2** As per Notification No. 06/2025-26 dated 02.05.2026, which amends the he Foreign Trade Policy (FTP) 2023 by inserting a new paragraph, **Para 2.20A**.

**Para 2.20A** of the Foreign Trade Policy (FTP) 2023 prohibits the direct or indirect import or transit of all goods originating in or exported from Pakistan. This prohibition is effective immediately and is imposed in the interest of national security and public policy. Any exceptions to this prohibition require prior approval from the Government of India.

Investigation revealed that to avoid prohibition, M/s Hatkeshwar Impex Pvt. Ltd. had mis-declared the COO as 'Iran' instead of Pakistan.

**Notification No. 06/2025-26 New Delhi dated 2<sup>nd</sup> May,2025**

(To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub-Section (ii))

Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan


**Notification No. 06/2025-26**  
New Delhi, Dated: 2<sup>nd</sup> May 2025

**Subject: Prohibition on Import or transit of all goods originating in or exported from Pakistan- Insertion of Para 2.20A of Foreign Trade Policy (FTP) 2023, - reg.**

S.O. (E) In exercise of powers conferred by Section 3 read with Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2023, as amended from time to time, the Central Government hereby inserts a new Para 2.20A in Foreign Trade Policy, 2023 as follows with immediate effect:

***“Para 2.20A: Prohibition on Import from Pakistan  
Direct or indirect Import or transit of all goods originating in or exported from Pakistan, whether or not freely importable or otherwise permitted, shall be prohibited with immediate effect, until further orders. This restriction is imposed in the interest of national security and public policy. Any exception to this prohibition shall require prior approval of the Government of India.”***

**Effect of the Notification:** Para 2.20A of FTP, 2023 is inserted to prohibit direct or indirect import or transit of all goods originating in or exported from Pakistan with immediate effects until further orders.

  
(Ajay Bhadoo)  
Director General of Foreign Trade &  
Addl. Secretary to the Government of India  
Email: dgft@nic.in

**11.3 Relevant provisions of the Customs Act, 1962:**

**11.3.1 Section 28 of the Customs Act, 1962 : Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded -**

.....

(4) Where any duty has not been <sup>10</sup>[levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

- (a) collusion; or
- (b) any wilful mis-statement; or
- (c) suppression of facts,

*by the importer or the exporter or the agent or employee of the importer or exporter, the proper officer shall, within five years from the relevant date, serve notice on the person chargeable with duty or interest which has not been <sup>11</sup>[so levied or not paid] or which has been so short-levied or short-paid or to whom the refund has erroneously been made, requiring him to show cause why he should not pay the amount specified in the notice.*

**11.3.2 Section 28AA of the Customs Act, 1962 : Interest on delayed payment of duty. –**

*(1) Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provision of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with the provisions of section 28, shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that section.*

*(2) Interest at such rate not below ten per cent. and not exceeding thirty-six per cent. per annum, as the Central Government may, by notification in the Official Gazette, fix, shall be paid by the person liable to pay duty in terms of section 28 and such interest shall be calculated from the first day of the month succeeding the month in which the duty ought to have been paid or from the date of such erroneous refund, as the case may be, up to the date of payment of such duty.*

**11.3.3 Section 111. Confiscation of improperly imported goods, etc.:**

*The following goods brought from a place outside India shall be liable to confiscation:-*

*--(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;*

*(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;*

**11.3.4 Section 112 of the Customs Act, 1962: 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.

### **11.3.5 Section 114AA of the Customs Act, 1962 : 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.*

**11.3.6 Section 114A of the Customs Act, 1962 : Penalty for short-levy or non-levy of duty in certain cases –**

*Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:*

*Provided that where such duty or interest, as the case may be, 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 the 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 duty or interest, as the case may be, so determined.*

**12 Role and Culpability of various persons indulged in the evasions of custom duties/circumventing the prohibition by mis-declaring the country of origin in Bills of Entry filed for import of Rock Salt by various importers:**

**12.1 M/s. Hatkeshwar Impex Private Limited (IEC: AAGCH8648N), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201:**The importer M/s. Hatkeshwar Impex Private Limited (IEC: AAGCH8648N) mis-declared the country of origin of Rock Salt as Iran instead of Pakistan and thereby evaded applicable customs duty. The investigation establishes that the importer knowingly and deliberately altered the country of origin during importation from Pakistan to India in order to evade duty, resulting in evasion of differential customs duty amounting to **Rs4,73,92,858/-** by way of fraud, collusion, suppression of facts and willful misstatement, which is liable to be demanded and recovered under Section 28(4) of the Customs Act, 1962 along with applicable interest under Section 28AA. Further, the importer intentionally filed Bills of Entry declaring the goods under CTH 25010090 instead of the correct CTH 9806 0000, thereby rendering the imported Rock Salt liable to confiscation under **Section 111(m)** of the Customs Act, 1962. By such omission and commission, the importer has rendered themselves liable to penalty under Sections **114A and 114AA** of the Customs Act, 1962.

Moreover, Notification No. 06/2025-26 dated 02.05.2025 issued by DGFT prohibits the import or transit of all goods originating in or exported from

Pakistan. Despite this prohibition, the importer filed Bills of Entry as detailed in **Annexure D** after issuance of the said notification, declaring the goods under CTH 25010090, thereby rendering them liable to confiscation under Sections **111(d) and 111(m)** of the Customs Act, 1962. Accordingly, the importer M/s. Hatkeshwar Impex Private Limited (IEC: AAGCH8648N), having knowingly engaged in mis-declaration, has rendered themselves liable to penalty under Sections 112(a), 112(b), and 114AA of the Customs Act, 1962

**12.2M/s. Hatkeshwar Impex (IEC: 3711002528), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201:**The importer M/s. Hatkeshwar Impex (IEC: 3711002528) mis-declared the country of origin of Rock Salt as Iran/Turkey in place of Pakistan and thus evaded the applicable customs duty. From the investigation, it is clear that the importer knowingly and deliberately changed the country of origin of the goods during the importation from Pakistan to India in order to evade applicable customs duty. By such modus operandi, the importer has evaded the payment of applicable differential customs duty to the tune of **Rs.19,93,89,338/-** by way of fraud, collusion, suppression of facts and willful mis-statement which is required to be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962. They intentionally and knowingly filed Bills of Entry with wrong CTH 25010090 instead of applicable 9806 0000. Hence, the importer has made the goods imported as 'Rock Salt' declared under CTH 25010090 in Bills of entry liable for confiscation under **Section 111(m) of the Customs Act, 1962**. Hence, the omission and commission on the part of the importer M/s. Hatkeshwar Impex (IEC: 3711002528) who were knowingly concerned in mis-declaration have rendered themselves liable to penalty under **Section 114A and Section 114AA of the Customs Act, 1962**.

Moreover, Notification No. 06/2025-26 dated 02.05.2025 issued by DGFT prohibits the import or transit of all goods originating in or exported from Pakistan. Despite this prohibition, the importer filed Bills of Entry as detailed in **Annexure E** after issuance of the said notification, declaring the goods under CTH 25010090, thereby rendering them liable to confiscation under Sections **111(d) and 111(m)** of the Customs Act, 1962. Accordingly, the importer M/s Hatkeshwar Impex (IEC: 3711002528), having knowingly engaged in mis-declaration, has rendered themselves liable to penalty under Sections **112(a), 112(b), and 114AA** of the Customs Act, 1962

**12.3M/s Dharini International (IEC: AASFD7714Q), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201:**

The importer M/s Dharini International (IEC: AASFD7714Q) mis-declared the country of origin of Rock Salt as Iran/Turkey in place of Pakistan and thus evaded the applicable customs duty. From the investigation, it is clear that the importer knowingly and deliberately changed the country of origin of the goods during the importation from Pakistan to India in order to evade applicable

customs duty. By such modus operandi, the importer has evaded the payment of applicable differential customs duty to the tune of **Rs. 6,86,64,811**, by way of fraud, collusion, suppression of facts and willful mis-statement which is required to be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962. They intentionally and knowingly filed Bills of Entry with wrong CTH 25010090 instead of applicable 9806 0000. Hence, the importer has made the goods imported as 'Rock Salt' declared under CTH 25010090 in Bills of entry liable for confiscation under **Section 111(m) of the Customs Act, 1962**. Hence, the omission and commission on the part of the importer Dharini International (IEC: AASFD7714Q) who were knowingly concerned in mis-declaration have rendered themselves liable to penalty under **Section 114A and Section 114AA of the Customs Act, 1962**

**12.4 Shri Kushal Pramodkant Nagar, Director of M/s Hatkeshwar Impex Pvt. Ltd and Partner in both firm M/s. Hatkeshwar Impex and M/s Dharini International, all situated at Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201:**

Shri Kushal Nagar was looking after all import-related activities of the three companies, namely M/s Hatkeshwar Impex Pvt. Ltd., M/s Hatkeshwar Impex, and M/s Dharini International. The investigation revealed that he exercised direct control over their import operations and coordinated with overseas suppliers, particularly Mr. Khurram of Pakistani origin, who routed consignments through Dubai-based M/s Chemsign General Trading LLC. Evidence from chats, invoices, and container tracking confirmed his direct involvement in arranging shipments, negotiating freight rates, and monitoring vessel movements. He worked closely with Mr. Khurram and Shri Raja Chellani in Dubai to have the goods cross-stuffed at Jebel Ali Port before sending them to India. Recovered chats from WhatsApp groups such as "AMSE – Hatkeshwar" clearly established his role in discussions on container volumes, Bills of Lading, and cross-stuffing arrangements. In his statement dated 07.10.2025, he admitted that all the import from the supplier M/s Chemsign General Trading LLC in his firms were of Pakistani origin. His involvement extended beyond declarations to deliberate concealment of origin, financing cross-stuffing charges, evasion of customs duty and ensuring clearance of restricted goods into India at concessional duty rates. By this modus operandi, the three importers evaded differential customs duty amounting to **Rs. 31,54,47,007/-** through fraud, collusion, suppression of facts, and willful mis-statement. Shri Kushal Nagar intentionally and knowingly declared the country of origin as Iran/Turkey instead of Pakistan. Accordingly, his acts of omission and commission render him liable to penalty under **Section 112(a), Section 112(b), and Section 114AA** of the Customs Act, 1962.

**12.5 Shri Sahil Dhawan, Partner in firm M/s Dharini Internationalsituated atGround Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201:**

Shri Sahil Dhawan was actively engaged in the domestic coordination and clearance of Pakistani-origin rock salt. Recovered chats from his phone revealed detailed discussions with Shri Kushal Nagar regarding consignments of “Lahori Rock Salt Lumps,” including vehicle numbers, dispatch routes, and specific quantities. His chats with Shri Raghav Goyal further confirmed discussions on pricing of Pakistani lumps and readiness of consignments for delivery. Additionally, an email recovered from his phone, sent by M/s Dharini International, explicitly referred to imports of “Pakistani Suji” and “Pakistani Lumps” at Kandla Port. In his (Shri Kushal Nagar) statement dated 07.10.2025, Shri Kushal Nagar confirmed that Shri Sahil Dhawan was aware of the Pakistani origin of the goods and further stated that both Shri Sahil Dhawan and Shri Sanjay Ajwani knew that rock salt imported by three of Shri Kushal Nagar’s firms was of Pakistani origin and was being re-routed through Dubai. This evidence clearly establishes his role in facilitating the clearance of goods of Pakistani Origin into the domestic market. Sahil Dhawan’s involvement was not limited to communication but extended to active coordination of transportation and trade of Pakistani-origin rock salt. His collusion with Kushal Nagar demonstrates that he was a critical link in ensuring the smooth clearance and distribution of mis-declared consignments within India. By intentionally and knowingly mis-declaring the country of origin as Iran/Turkey instead of Pakistan, Shri Sahil Dhawan committed acts of omission and commission that render him liable to penalty under **Section 112(a), Section 112(b), and Section 114AA** of the Customs Act, 1962.

**12.6 Shri Sanjay Ajwani, Director of M/s Hatkeshwar Impex Pvt. Ltd, situated at Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201**

Shri Sanjay Ajwani played a significant role in maintaining financial and logistical records of the mis-declared consignments. Data recovered from his phone included vessel tracking details and Excel ledgers that directly correlated Karachi-origin shipments with Indian import declarations. His records showed Bills of Lading with “KHI” (Karachi) and “JEA” (Jebel Ali), confirming the Pakistani origin of goods and their deliberate re-routing. The Excel files recovered from his device contained entries of cross-stuffing charges, receivables, payments, and balances, establishing that he managed the financial aspects of the concealment process. His involvement demonstrated that he was not merely an observer but an active participant in financing and coordinating the logistics of re-routing consignments through Jebel Ali. The one-to-one correlation between his records and Bills of Entry filed in India

confirmed systematic concealment of origin. Shri Kushal Nagar confirmed in his statement dated 07.10.2025 that Shri Sanjay Ajwani knew that rock salt imported by three of Shri Kushal Nagar's firms was of Pakistani origin and was being re-routed through Dubai. Shri Sanjay Ajwani's role was thus pivotal in ensuring both the financial management and logistical coordination of the mis-declaration scheme. Shri Sanjay Ajwani intentionally and knowingly declared the country of origin as Iran/Turkey instead of Pakistan. Accordingly, his acts of omission and commission render him liable to penalty under **Section 112(a), Section 112(b), and Section 114AA** of the Customs Act, 1962

## **12 Now, therefore,**

**12.1 M/s. Hatkeshwar Impex Private Limited (IEC: AAGCH8648N), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201**, is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why:-

**(i)** The **2295.1 MT** import goods 'Rock Salt' valued at **Rs.1,74,17,442/- (Rupees one Crore, Seventy-Four Lakhs, Seventeen Thousand, Four Hundred Forty two Only)** as covered under said 08 Bills of Entry mentioned in **Annexure A**, should not be re-classified under CTH98060000 of Customs Tariff Act, 1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010090 should not be rejected.

**(ii)** The differential customs duty totally amounting to **Rs.4,73,92,858/- (Rupees Four Crores, Seventy-Three Lakhs, Ninety-Two Thousand, Eight Hundred Fifty Eight Only)** on the import of **2295.1 MT 'Rock Salt'** covered under said 08 Bills of Entry mentioned in **Annexure A**, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

**(iii)** The **2295.1 MT** import goods 'Rock Salt' valued at **Rs.1,74,17,442/- (Rupees one Crore, Seventy-Four Lakhs, Seventeen Thousand, Four Hundred Fortytwo Only)** as covered under said 08 Bills of Entry mentioned in **Annexure A**, should not be held liable for confiscation under **Section 111(m) of the Customs Act, 1962**

**(iv)** Penalty should not be imposed upon them under 114A and 114AA of the Customs Act, 1962, separately for the wrongly cleared goods as detailed in Annexure A in Domestic Market.

**(v)** The **2270.45 MT** import goods 'Rock Salt' valued at **Rs.2,15,96,227/- (Rupees two Crore, Fifteen Lakhs, Ninety-Six Thousand, Two Hundred Twenty-Seven Only)** as covered under said 08 Bills of Entry mentioned in **Annexure D**, should not be re-classified under CTH98060000 of Customs

Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010090 should not be rejected.

**(vi)** Out of the total 2270.45 MT of imported goods of Rock Salt mentioned in Point(v), a quantity of 280.35 MT, valued at Rs. 24,14,264/- (**Rupees Twenty-Four Lakhs, Fourteen Thousand, Two Hundred Sixty Four Only**), as covered under Bill of Entry No. 9875866 dated 05.05.2025 and seized vide seizure memo dated 04.07.2025, should not be confiscated/held liable for confiscation under Sections **111(d) and 111(m) of the Customs Act, 1962**.

**(vii)** The remaining 1990.1 MT out of the total 2270.45 MT of imported goods of Rock Salt mentioned in Point(v), valued at **Rs.1,91,81,963/-** covered under the other seven Bills of Entry, should not be held liable for confiscation under **Section 111(d) and 111(m) of the Customs Act, 1962**.

**(viii)** Penalty should not be imposed upon them under 112(a), 112(b) and 114AA of the Customs Act, 1962, separately for the mis-declared goods as mentioned in Point (vi) and (vii).

**12.2 M/s. Hatkeshwar Impex (IEC: 3711002528), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201**, is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why:-

**(i)** The **9633.475 MT** import goods 'Rock Salt' valued at **Rs.7,32,77,963/- (Rupees Seven Crore, Thirty-Two Lakhs, Seventy-Seven Thousand, Nine Hundred Sixty three Only)** as covered under said 36 Bills of Entry mentioned in **Annexure B**, should not be re-classified under CTH98060000 of Customs Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010090 should not be rejected.

**(ii)** The differential customs duty totally amounting to **Rs.19,93,89,338/- (Rupees Nineteen Crores, Ninety-Three Lakhs, Eighty-Nine Thousand, Three Hundred Thirty-Eight Only)** on the import of **9633.475MT 'Rock Salt'** covered under said 36 Bills of Entry mentioned in **Annexure B**, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

**(iii)** The **9633.475MT** import goods 'Rock Salt' valued at **Rs.7,32,77,963/- (Rupees Seven Crore, Thirty-Two Lakhs, Seventy-Seven Thousand, Nine Hundred Sixty three Only)** as covered under said 36 Bills of Entry mentioned in **Annexure A**, should not be held liable for confiscation under **Section 111(m) of the Customs Act, 1962**.

**(iv)** Penalty should not be imposed upon them under 114A and 114AA of the

Customs Act, 1962, separately for the wrongly cleared goods in Domestic Market.

**(v)** The **1176MT** import goods 'Rock Salt' valued at **Rs.83,82,290/- (Rupees Eighty-Three Lakhs, Eighty-Two Thousand, Two Hundred Ninety Only)** as covered under said 04 Bills of Entry mentioned in **Annexure E**, should not be re- classified under CTH98060000 of Customs Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010090 should not be rejected.

**(vi)** The **1176MT** import goods 'Rock Salt' valued at **Rs.83,82,290/- (Rupees Eighty Three Lakhs, Eighty-Two Thousand, Two Hundred Ninety Only)** as covered under said 04 Bills of Entry mentioned in **Annexure E**, should not be held liable for confiscation under **Section 111(d) and 111(m) of the Customs Act, 1962.**

**(vii)** Penalty should not be imposed upon them under 112(a), 112(b) and 114AA of the Customs Act, 1962, separately for the mis-declared goods as detailed in **Annexure E**

**12.3 M/s. Dharini International (IEC: AASFD7714Q), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201,** is hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why:-

**(i)** The **2751.97 MT** import goods 'Rock Salt' valued at **Rs.2,52,35,138/- (Rupees Two Crore, Fifty-Two Lakhs, Thirty-Five Thousand, One Hundred Fortytwo Only)** as covered under said 15 Bills of Entry mentioned in **Annexure C**, should not be re- classified under CTH98060000 of Customs Tariff Act,1975 and the declared classification of the import goods 'Rock Salt' under CTH 25010090 should not be rejected.

**(ii)** The differential customs duty totally amounting to **Rs6,86,64,811/- (Rupees Six Crores, Eighty-Six Lakhs, Sixty-Four Thousand, Eight Hundred Eleven Only)** on the import of **2751.97 MT 'Rock Salt'** covered under said 15 Bills of Entry mentioned in **Annexure C**, should not be demanded and recovered from them in terms of Section 28 (4) of the Customs Act, 1962 along with applicable interest in terms of Section 28AA of the Customs Act, 1962.

**(iii)** The **2751.97 MT** import goods 'Rock Salt' valued at **Rs.2,52,35,138/- (Rupees one Crore, Seventy-Four Lakhs, Seventeen Thousand, Four Hundred Fourty two Only)** as covered under said 07 Bills of Entry mentioned in **Annexure A**, should not be held liable for confiscation under **Section 111(m) of the Customs Act, 1962**

**(iv)** Penalty should not be imposed upon them under 114A and 114AA of the Customs Act, 1962, separately for the wrongly cleared goods in Domestic Market.

**12.4** Now therefore, **the following further persons/concerns as appearing in Column 2 of the following Table-A, are hereby individually and separately** called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why Penalty should not be imposed on each of them individually under below mentioned penal provisions, respectively under the Customs Act,1962 (as appearing at Column 3 to 5):

**Table-A**

S. No.	Name (S/Shri/Ms/Smt/ M/s)	Penal provisions under Customs Act, 1962		
		(3)	(4)	(5)
1	Kushal Pramodkant Nagar	112(a)	112(b)	114AA
2	Sahil Dhawan	112(a)	112(b)	114AA
3	Sanjay Ajwani	112(a)	112(b)	114AA

**13.** 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. 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 scanned copies of all relied upon documents along with **Annexure-A, B, C, D and E** is enclosed with this show cause notice.

**(Nitin Saini)**  
Commissioner,  
Custom House, Kandla

**By Speed Post/Regd. Post/E-mail/Hand Delivery**

**File No: GEN/ADJ/COMM/234/2026-Adjn-O/o Commr-Cus-Kandla**

**To:**

- 1.** M/s. Hatkeshwar Impex Private Limited (IEC: AAGCH8648N), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201. (E-mail:)
- 2.** M/s. Hatkeshwar Impex (IEC: 3711002528), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201. (E-mail:.com)
- 3.** M/s. Dharini International (IEC: AASFD7714Q), Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201)
- 4.** M/s Shri Kushal Pramodkant Nagar, Director of M/s Hatkeshwar Impex Pvt. Ltd and Partner in both firm M/s. Hatkeshwar Impex and M/s Dharini International, all situated at Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201 (E-mail Id:)
- 5.** Shri Sahil Dhawan, Partner in firm M/s Dharini International situated at Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201
- 6.** Shri Sanjay Ajwani, Director of M/s Hatkeshwar Impex Pvt. Ltd, situated at Ground Floor, Office No. 6, Ratnakar Arcade, Sector 8, Gandhidham, Kachchh, Gujarat-370201

**Copy to:**

- (1)** The Additional Director General, DRI, Ahmedabad
- (2)** Guard File.

**Annexure-R-**  
**Attached to Show Cause Notice issued to M/s. Hatkeshwar Impex Private Limited vide F.No GEN/ADJ/COMM/234/2026-Adjn-O/o Commr-Cus-Kandla**  
**(List of Relied upon Documents)**

<b>RUD No.</b>	<b>Details of the RUD</b>	<b>No. of Pages</b>
RUD NO. 1	<b>Bill of Entry No. 9875866 dated 05.05.2025</b>	1-7
RUD NO. 2	Panchnama dated 15.05.2025 drawn at the premises of the importer M/s. Hatkeshwar Impex Pvt. Ltd., situated at Office No. 6, Ratnakar Arcade, Sector-8, Gandhidham, Kachchh, Gujarat-370201	1-5
RUD NO. 3	Panchnama dated 20.05.2025 drawn at M/s Arvind V. Joshi & Co. CF, Gandhidham, Gujarat-370201	1-5
RUD NO. 4	Statement of Shri Dhavan Sahil Ashok, Partner of M/s Dharini International was recorded on 15.05.2025	1-3
RUD NO. 5	Statement of Shri Kushal Pramodkant Nagar, Director of M/s Hatkeshwar Impex Pvt. Ltd was recorded on 19.06.2025	1-3
RUD NO. 6	Statement of Shri Kushal Pramodkant Nagar, Director of M/s Hatkeshwar Impex Pvt. Ltd was recorded on 07.10.2025	1-8
RUD NO. 7	Statement of Shri Sanjay Balram Ajwani, Director of M/s Hatkeshwar Impex Pvt. Ltd was recorded on 07.10.2025	1-6
RUD NO. 8	Statement of Shri Dhavan Sahil Ashok, Partner of M/s Dharini International was recorded on 30.03.2026	1-6
RUD NO. 9	Statement of Shri Bharat Bhattar, Authorised Representative of M/s Krishna Food Products was recorded on 13.04.2026	1-5
RUD NO. 10	Cyber Forensic Laboratory Panchnama dated 02/03/04/05/09.09.2025	1-12
RUD NO. 11	Document: A1771-1.pdf (Invoice no. "JI 1263/invoice dated 24.09.2024 by Seashore Ocean Shipping LLC to "Abdullah Trading PKR" with Shipper/consignee shown as Abdullah Trading and Chemsign General Trading LLC)- Chat recovered between Shri Kushal Nagar and Yogi Deepak	1-7
RUD NO. 12	Chat recovered between ALI KHURRAM DX and Shri Kushal Nagar	1-6
RUD NO. 13	Document: Draft BL ASLRJEAIXY517.pdf Chat recovered between Mr Prashant Yogi Operations with Shri Kushal Nagar.	1-6
RUD NO. 14	ASLRJEAIXY574.pdf Chat recovered of WhatsApp group "AMSE - Hatkeshwar"	1-4
RUD NO. 15	Cyber Forensic Laboratory, Mumbai Panchnama dated	1-6

	22/23.05.2025	
RUD NO. 16	Attachment: 9c9d4212-a802-4412-8b4d-81ace58092be.jpg Tracking of X-Press Salween from PKKHI (Karachi Port) to AESHU <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani</i>	1-2
RUD NO. 17	Attachment: KHUSHAL GE JANUARY 2025 ACCOUNTS.xlsx KHUSHAL GE JANUARY 2025 ACCOUNTS <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani</i>	1-6
RUD NO. 18	Attachment: KHUSHAL GE LEDGER 01.xlsx KHUSHAL GE LEDGER 01 <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani</i>	1-12
RUD NO. 19	Attachment:: KHUSHAL GE LEDGER 03.xlsx KHUSHAL GE LEDGER 03 <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani</i>	
RUD NO. 20	Attachment: 45d06711-b0a8-40d1-8475-6f2b1bf9c757.jpg Edible salt price list including Pakistan Mineral Development Corporation Salt Mines, Khushab.C <i>Chat recovered between Shri Kushal Nagar and Shri Sanjay Ajwani</i>	1-2
RUD NO. 21	GJ 08 AW 2322 M. 8000655318 Gandhidham to Srinagar 15 lahori <i>Chat recovered between Sahil Dhawan and Shri Kushal Nagar</i>	1-2
RUD NO. 22	GJ 12 AZ 2540 9571228109 30 MT Lahori Rocksalt Lumps <i>(Chat recovered between Sahil Dhawan and Shri Kushal Nagar</i>	1-1
RUD NO. 23	GJ 12 bw 8409 MO-9979946603 Lahori Rocksalt Lumps Qty-7Mt 13/kg <i>Chat recovered between Sahil Dhawan and Shri Kushal Nagar</i>	1-1
RUD NO. 24	RJ46 GA 5395 MO-9541592900 Qty-23Mt 13.2/kg	1-1

	Lahori Rock Salt Lumps Chat recovered between Sahil Dhawan and Shri Kushal Nagar	
RUD NO. 25	Pakistani Lumps price? 22 material+2.5 transportation=24.5/Kg Sirsa (Discussion between Raghav Goyal and Sahil Dhawan regarding Pakistan rock salt lumps) <i>Chat recovered between Sahil Dhawan and Shri Raghav Goyal</i>	1-2
RUD NO. 26	PAKISTANI LUMPS READY FOR DELIVERY (Discussion between Raghav Goyal and Sahil Dhawan regarding Pakistan rock salt lumps and price) <i>Chat recovered between Sahil Dhawan and Shri Raghav Goyal</i>	1-1
RUD NO. 27	Attachments: 194e3b34-caaa-4a49-961f-44e617befc3c.jpg <i>Chat recovered between Kushal Nagar and Shri Raghav Goyal</i>	1-2
RUD NO. 28	Chat between Shri Sahil Dhawan and Mr. Rahuul Kalla <i>Chat recovered between Sahil Dhawan and Shri Rahuul Kalla</i>	1-1
RUD NO. 29	Seizure Memo dated 04.07.2025	1-1
RUD NO. 30	Extension under Section 110(2) of the Customs Act, 1962	1-1
RUD NO. 31	Document A1771-1 with invoice no. JI 1263/24 of Seashore Ocean Shipping LLC to Abdullah Trading	1-1
RUD NO. 32	Certain contacts recovered from the phone of Shri Kushal Nagar	1-5
RUD NO. 33	Image recovered from the WhatsApp group "AMSE – Hatkeshwar", which had been shared by Mr. Prashant, an employee of Shri Raja Chellani	1-1
RUD NO. 34	Tracking details of the container no. TEMU3932930	1-2
RUD NO. 35	Tracking of Shipping Bill No. KPEXSB73862241024	1-2
RUD NO. 36	Tracking details of the container no PONU0333780	1-2
RUD NO. 37	Tracking of Shipping Bill No. KPEXSB71901211024	1-2
RUD NO. 38	BL No. ASLRJEAIXY574 shared in the WhatsApp group "AMSE – Hatkeshwar" which has been recovered from the phone of Shri Kushal Nagar	1-2
RUD NO. 39	Tracking of vessel/ship X-PRESS SALWEEN was recovered from the phone of Shri Sanjay Ajwani, which had been shared by Shri Kushal Nagar	1-2
RUD NO. 40	An excel file titled "KHUSHAL GE JANUARY 2025 ACCOUNTS" recovered from the phone of Shri Sanjay Ajwani, which had	1-1

	been shared by Shri Kushal Nagar	
RUD NO. 41	Tracking of BL No. CIMKHIJEA25099	1-1
RUD NO. 42	Tracking of containers linked to BL No. CIMKHIJEA25099	1-2
RUD NO. 43	Tracking of BL No. CIMKHIJEA25191	1-2
RUD NO. 44	Tracking of containers linked to BL No.CIMKHIJEA25191	1-2
RUD NO. 45	<u>One to one Co-relation relation of excel file titled “KHUSHAL GE JANUARY 2025 ACCOUNTS” with consignment imported by M/s Dharini International</u>	1-1
RUD NO. 46	Relevant portions of the excel file titled “KHUSHAL GE LEDGER 01” recovered from the phone of Shri Sanjay Ajwani, which had been shared by Shri Kushal Nagar	1-1
RUD NO. 47	Tracking of BL No. CIMKHIJEA241311	1-2
RUD NO. 48	Tracking of containers linked to BL No.CIMKHIJEA241311	1-4
RUD NO. 49	One to one Co-relation relation of excel file titled “KHUSHAL GE LEDGER 01” with consignment imported by M/s Hatkeshwar Impex and M/s Dharini International	1-1
RUD NO. 50	Relevant portions of an excel file titled “KHUSHAL GE LEDGER 03” recovered from the phone of Shri Sanjay Ajwani, which had been shared by Shri Kushal Nagar	1-1
RUD NO. 51	Tracking of BL No. CIMKHIJEA25593	1-2
RUD NO. 52	Tracking of containers linked to BL No.CIMKHIJEA25593	1-2
RUD NO. 53	Tracking of Shipping Bill No. KPEXSB14264807022	1-2
RUD NO. 54	Tracking of container No. IPXU3617573	1-2
RUD NO. 55	One to one Co-relation relation of excel file titled “KHUSHAL GE LEDGER 03” with consignment imported by M/s Hatkeshwar Impex and M/s Hatkeshwas Impex Private Limited	1-1
RUD NO. 56	Image was recovered from the phone of Shri Sanjay Ajwani, which had been shared by Shri Kushal Nagar	1-1
RUD NO. 57	Screenshot of email recovered from the phone of Shri Sahil Dhawan	1-1