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|  | OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS CUSTOMS HOUSE, MP & SEZ MUNDRA, KUTCH-GUJARAT -370421 PHONE : 02838-271426/271428 FAX :02838-271425 |  सत्यमेव जयते |
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| | | |
|----------|--------------------------------------|---|
| A | File No. | CUS/SIIB/SCN/ADC/2/2025-Gr 5-6- O/o Pr. Commr-Cus-Mundra |
| B | OIO No. | MCH/ADC/ZDC/415/2025-26 |
| C | Passed by | Additional Commissioner, (Import Assessment), Custom House Mundra. |
| D | Date of order | 04 12.2025 |
| E | Date of Issue | 04.12.2025 |
| F | SCN F. No. & Date | 02(L)/2025-26/ADC/AKM/GR-6/MCH dated 02.04.2025 |
| G | Noticee / Party/ Importer | M/s. Philippe Trading Private Limited |
| H | DIN | 20251271MO0000444A92 |

1. यह अपील आदेश संबन्धित को निःशुल्क प्रदान किया जाता है।

This Order - in - Original is granted to the concerned free of charge.

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम 6(1) के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129A(1) के अंतर्गत प्रपत्र सीए3-में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है-

Any person aggrieved by this Order - in - Original may file an appeal under Section 128 A of Customs Act, 1962 read with Rule 3 of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -1 to:

सीमा शुल्क आयुक्त (अपील),

चौथी मंजिल, हुडको बिल्डिंग, ईश्वर भुवन रोड,
नवरंगपुरा, अहमदाबाद-380 009

THE COMMISSIONER OF CUSTOMS (APPEALS),

4th Floor, HUDCO Building, Ishwar Bhuvan Road,

Navrangpura, Ahmedabad-380 009

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।
Appeal shall be filed within three months from the date of communication of this order.
4. उक्त अपील के पर न्यायालय शुल्क अधिनियम के तहत 5 -/रुपए का टिकट लगा होना चाहिए और इसके साथ निम्नलिखित अवश्य संलग्न किया जाए -
Appeal should be accompanied by a fee of Rs. 5/- under Court Fee Act it must accompanied by –
5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत 5/- रुपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं-6 के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।
The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paise only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.
6. अपील ज्ञापन के साथ ड्यूटी/ दण्ड/ जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये।
Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo.
7. अपील प्रस्तुत करते समय, सीमाशुल्क (अपील) नियम, 1982 और सीमा शुल्क अधिनियम, 1962 के सभी मामलों में पालन किया जाना चाहिए।
While submitting the appeal, the Customs (Appeals) Rules, 1982 and the Customs Act, 1962 should be adhered to in all respects.
8. इस आदेश के विरुद्ध अपील हेतु जहां शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहां केवल जुर्माना विवाद में हो, Commissioner (Appeals) के समक्ष मांग शुल्क का 7.5% भुगतान करना होगा।
An appeal against this order shall lie before the Commissioner (A) on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

Brief Facts of the Case

Directorate of Revenue Intelligence, RU, Gandhidham upon specific intelligence, the examination of the goods pertaining to the following consignment lying at Mundra Port and pending for clearance, pertaining to the Consignee namely **M/s. Philippe Trading Private Limited** (hereinafter referred to as “the said importer”) has been carried out, for necessary investigation in the matter as per the Customs Act, 1962 and other allied Acts. Details of the consignments are as under:-

Table-‘A’

| Sr. | IGM No. | IGM Date | Description of goods | Gross | Container |
|-----|---------|----------|----------------------|-------|-----------|
|-----|---------|----------|----------------------|-------|-----------|

| No. | | | | Weight (Kg.) | No. |
|-----|---------|------------|--|-----------------|-----------------|
| 1 | 2323072 | 29.09.2022 | Stylish Mannequin Head with Coloured Hair | 14520 | NLLU 9504533 |
| 2 | 2323072 | 29.09.2022 | Medicated Mask | 12540 | NLLU 9506074 |

1.1 Further, it is gathered that as per IGM bearing no. 2323072 dated 29.09.2022 **(RUD-01)** filed at Mundra port (INMUN1) under the provision of Section 30 of the Customs act 1962, in respect of the said consignments being imported through two nos. of Containers having Container No. (i) NLLU 9504533 and Container No. (ii) NLLU 9506074, the details of the Importer and Consignee are mentioned as here below:

- **Importer's Name & Address:**

"M/s. Rudraksh Terminal LLP, On ACC M/s. Philippe Trading Private Limited, Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra"

- **Consignee's Name & Address:**

"M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001".

1.2 It is also gathered that as per the copy of Bills of Lading issued in respect of Container No. **NLLU 9506074 (RUD-02 A)** and Bills of Lading issued in respect of Container No. **NLLU 9504533 (RUD-02 B)** issued by Navio Shipping LLC, Dubai, UAE/M/s. S.K. Freight Lines Pvt. Ltd., the details of the Consignee and Notify Party are mentioned as herebelow:

- **Consignee's Name & Address:**

"M/s. Rudraksh Terminal LLP, (On ACC of M/s. Philippe Trading Private Limited), Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra"

- **Notify Party's Name & Address:**

"M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II

Vivek Vihar, Dehradun, Uttarakhand, 248001”.

1.3 The details of the cargo mentioned under the said IGM bearing no. 2323072 dated 29.09.2022 as well as the respective Bills of Lading, are as under:

Table-‘B’

| Sr. No. | Container No. | Description of goods | No. of Pkgs. as declared | Weight declared (Kgs.) |
|---------|-----------------|---|--------------------------|------------------------|
| 1 | NLLU 9504533 | Stylish Mannequin Head with Coloured Hair | 504 | 11200 |
| | | Medicated Towel | 141 | 3320 |
| | | TOTAL | 645 | 14520 |
| 2 | NLLU 9506074 | Medicated Mask | 570 | 12540 |

2. Accordingly, a summons under Section 108 of the Customs Act, 1962 has been issued from F. No. S/15-143/Long Standing/SIIB-A/CHM/22-23 dated 18.09.2023 to the Consignee **(RUD-03)** as mentioned in the IGM namely M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 to remain present on 25.09.2023 to give statement and to produce (i) copies of all mails/documents provided to/received in relation to import of abovementioned consignment; (ii) copies of all mails/documents received/issued to M/s. Rudraksh Terminal LLP in relation to the said consignment and (iii) details of purchase order/contract/agreements and payment particular in relation to goods imported in above containers.

2.1 Further, a summons under Section 108 of the Customs Act, 1962 has also been issued from F. No. S/15-143/Long Standing/SIIB-A/CHM/22-23 dated 18.09.2023 to M/s. Rudraksh Terminal LLP, Shivam Park, Plot No. 19, Nana Kapaya, Mundra, Kachchh-370415 [a Unit in APSEZ, Mundra situated at Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra] **(RUD-04)** to remain present on 25.09.2023 and to produce (i) copies of all mails/documents provided to/received in relation to import of abovementioned consignment; (ii) copies of all mails/documents received/issued to M/s. Philippe Trading

Private Limited in relation to the said consignment and (iii) details of purchase order/contract/agreements and payment particular in relation to goods imported in above containers.

2.2 M/s. Rudraksh Terminal LLP, Block B, Plot 01 A, Sector 12-S, Light Engineering Zone, Adani Port SEZ Limited, Mundra vide their letter dated 25.09.2023 **(RUD-05)** submitted that they have received only information against the said Containers through the liner on E-mail stating that the Containers are lying at Terminal since long. They have also communicated to the said Liner that this shipment does not belong to Rudraksh Terminal LLP nor they have give any NOC for filing the IGM on behalf of Party for SEZ. They further submitted that they have no connection with these shipments whereas the forwarder has put their name on Bill of Lading without their consent or approval.

2.3 Thereafter, Summons dated 03.10.2023 **(RUD-06A)** followed by another Summons dated 03.01.2024 **(RUD-06B)** were also issued to M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 to give statement and to furnish documents in relation to longstanding Container No NLLU9504533 and NLLU9506074. But the said Summons returned as undelivered.

3. Accordingly, examination of the abovementioned consignments has been conducted at CFS-M/s. MICT, APSEZ under the Panchnama drawn dated 23.10.2024 & 24.10.2024 **(RUD-07)** in presence of Manager, Operations, MICT-CFS, APSEZ, Mundra and independent panch witnesses. The goods are found as under:-

Table-'C'

| Sr. No. | IGM No./Date | Container No. | Description of goods found | Number of Packages declared in IGM/B.L | Number of Packages found |
|---------|--------------------|---------------|---|--|--------------------------|
| 1 | 2323072/29.09.2022 | NLLU9506074 | 2-3 layered Cotton Masks/Medicated Mask (100% High Quality Cotton mask) | 570 | 551 |
| 2 | 2323072/29.09.2022 | NLLU9504533 | Stylish Mannequin Head with Coloured Hair | 504 | 659 |
| | | | Medicated Towel Roll | 141 | 16 |

3.1 Further, the representative samples i.e (i) Samples of Mask withdrawn from Container No. NLLU 9506074 and (ii) Samples of Towel Roll withdrawn from Container No. **NLLU9504533** & Samples of the material retrieved/found from inside the Mannequin Head with Coloured Hair, to **CRCL, Vadodara** for lab test to ascertain the composition of the material, particularly of the material found from the Mannequin to rule out the possibility of any prohibited or contraband material.

3.2 As per the Test Results received from CRCL, Kandla/Vadodara, the goods as mentioned at Sr. No. 1 of the table above are found as *“Readymade textile article (mask) two layered fabric having upper printed woven fabric composed of cotton yarn and lower white woven fabric is composed of blended spun yarn of polyester and cotton”*. Further, the “Medicated Towel Roll” is found to be composed of blended spun yarn of polyester and cotton. Further, the sample of the filling material retrieved from Mannequin Head is found to be *“Calcium Carbonate alongwith small amount of organic compound. Calcium Carbonate=91.6%”*.

3.3 Accordingly, in respect of the consignment of the said importer imported vide Container No. NLLU 9506074 and covered under IGM bearing no. 2323072 dated 29.09.2022, the description of the goods are found as declared in the relevant IGM & Bill of Lading during examination. Further, the quantity/number of packages of the goods physically imported are also found slightly lower than the same mentioned in IGM. Hence, the said consignment does not appears to be liable for confiscation thereof under Section 111 of the Customs Act, 1962.

3.4 However, in respect of the consignment of the said importer imported vide Container No. NLLU 9504533 and covered under IGM bearing no. 2323072 dated 29.09.2022, the description of the goods are found as declared in the relevant IGM & Bill of Lading. Whereas the quantity of the goods namely “Stylish Mannequin Head with Coloured Hair” are found in excess to the extent of 155 Packages [total 659 Packages are found against the same declared as 504 Packages] in the respective IGM. Further the quantity of goods namely “Medicated Towel” is found as 16 packages only against the same declared as 141 packages in the respective IGM. Accordingly, it is found that the quantity of the said goods in respect of the said consignment has been mis-declared in the relevant import manifest.

3.5 Now, kind attention is invited to Chapter Head No. 6304 and 9618 of

the schedule to the Customs Tariff Act, 1975 which is reproduced here below:

| Section XX Chapter 96 | | | | | | | | | | 1033 |
|--------------------------|---|-------------|--------------|------------------|-------------|-------------|------------|--------------|----------------|--|
| HS CODE (1) | ITEM DESCRIPTION (2) | UNIT (3) | BASIC (4) | EFFECTIVE (5) | FRE. (6) | IGST (7) | SWT (8) | TOTAL (9) | POLICY (10) | REMARKS (11) |
| 9616 10 | - Scent sprays and similar toilet sprays, and mounts and heads therefor: | | | | | | | | | |
| 9616 10 10 | --- Scent sprays and similar toilet sprays | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | <i>Import of toilet sprays containing ozone depleting substances is however, restricted.</i> |
| 9616 10 20 | --- Mounts and heads | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9616 20 00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 | Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners | | | | | | | | | |
| 9617 00 | - Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners: | | | | | | | | | |
| | --- Vacuum flasks and other vacuum vessels, complete: | | | | | | | | | |
| 9617 00 11 | ---- Vacuum flasks having a capacity not exceeding 0.75 l | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 12 | ---- Vacuum flasks having a capacity exceeding 0.75 litre | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 13 | ---- Casserol and any other vacuum containers | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 19 | ---- Other | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 90 | --- Parts (other than glass inners) | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9618 00 00 | Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing | kg. | 10.00 | 10.00 | --- | 18.00 | 1.00 | 30.980 | Free | |

| Section XI Chapter 63 | | | | | | | | | | 617 |
|--------------------------|--|-------------|--------------|------------------|-------------|-------------|------------|--------------|----------------|---|
| HS CODE (1) | ITEM DESCRIPTION (2) | UNIT (3) | BASIC (4) | EFFECTIVE (5) | FRE. (6) | IGST (7) | SWT (8) | TOTAL (9) | POLICY (10) | REMARKS (11) |
| 6304 19 | - Other: | | | | | | | | | |
| 6304 19 10 | --- Bed sheets and bed cover, of cotton | bed u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 19 20 | --- Bedspreads of silk | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 19 30 | --- Bed sheets and bed cover, of man-made fibres | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 19 40 | --- Bed sheets and Bed covers of cotton, Handloom | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | <i>Inserted vide Ntfn 109/2008-Cus. (N.T.) dated 24.09.2008</i> |
| 6304 19 90 | --- Other | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 20 00 | - Bed nets specified in Sub-heading Note 1 to this Chapter | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | <i>By the Finance Act 2023</i> |
| 6304 91 | - Other: | | | | | | | | | |
| | --- Knitted or crocheted: | | | | | | | | | |
| 6304 91 10 | --- Silk belt | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 91 20 | --- Woolen cushion cover | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 91 90 | --- Other | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 92 | - Not knitted or crocheted, of cotton: | | | | | | | | | |
| | --- Counterpanes | | | | | | | | | <i>Inserted vide Ntfn 109/2008-Cus.</i> |

In view of the above, it appears that the subject goods i.e. "Stylish Mannequin Head with Coloured Hair" are rightly classifiable under CTH

96180000 and “Medicated Towel Roll” are rightly classifiable under CTH 63049190 of the schedule to the Customs Tariff Act, 1975 and customs duty is leviable thereon accordingly.

4. In the instant case, it is noticed that the consignment is pending since long and neither the Importer has filed Bill of Entry nor produced any relevant documents viz. Invoice, packing list etc. in respect of the said consignment. Further, it is observed that the goods imported by the importer contained in Container No. NLLU 9504533 covered under IGM No. 2323072 dated 29.09.2022 are found in excess than the same declared in the said IGM, as mentioned in Para-4 above.

4.1 As discussed in the foregoing paras, no documents are available in the instant case in respect of the transaction value of the said imported goods. Further, in absence of credible data of import of similar/identical goods due to different quality of goods and other constraints, the value of the subject imported goods cannot be determined in terms of Rule 4, 5, 6, 7 & 8 of the Customs Valuation Rules, 2007. Hence, it is felt that the value is to be determined in terms of Rule 9 of the said Rules.

4.2 Accordingly, inspection of the goods of the said consignments have also been conducted on 09.01.2025 by Shri Tushar Zankat, Empanelled Chartered Engineer to ascertain the value of the goods found during the examination as discussed in foregoing paras. As per the report No. CE-TZ_MUN_SIIB-020_2024-25 dated 28.01.2025 issued by the said Chartered Engineer (**RUD-08**), the report of inspection and valuation of the items ascertained are as under:

| Container No. NLLU 9504533 | | | | | | |
|---|--|--|------------------------------------|-------------------------|--|--------------------|
| IGM No. & Date: 2323072/29.09.2022 | | | | | | |
| Sr.No. | Item description as per examination | No. of Pkgs. found during examination | No. of Pcs. In each package | Total Qty (Pcs.) | Ascertained Assessable Value in INR | |
| | | | | | Unit Price | Total Price |
| 1 | Stylish Mannequin Head with Coloured Hair | 659 | 12 | 7908 | 300 | 2372400 |
| 2 | Medicated Towel Set | 16 | 36 | 576 | 120 | 69120 |
| | GRAND TOTAL | 675 | | | | 24,41,520 |

4.3 In view of the above, it is found that the assessable value of the said goods imported vide Container No. NLLU 9504533 covered under IGM No. 2323072 dated 29.09.2022 appears liable to be determined to Rs. 24,41,520/- under Rule 9 of the Customs Valuation Rules, 2007.

5 . Further, summons dated 03.02.2025 were also issued to the said importer namely M/s. Philippe Trading Pvt. Ltd. **(RUD-09)** with a direction to remain present on 20.02.2025 to render oral statement and to produce documentary evidences in respect of the above mentioned consignments. The jurisdictional CGST Authorities were also a letter with a request to deliver the summons dated 03.02.2025 to the abovementioned importers.

6. However, neither the abovementioned importer appeared on 20.02.2025 to give their statement/to produce the documentary evidences nor any communication is received from them.

7 . RELEVANT PROVISIONS OF THE LAW IN SO FAR AS THEY APPLY TO THIS CASE ARE AS BELOW:

The relevant legal provisions, in so far as they relate to the facts and circumstances of the subject imports, are as under: -

7.1 As per Section 2 of the Customs Act, 1962, certain relevant terms are defined as reproduced herebelow:

(23) "**import**", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

(24) "**arrival manifest or import manifest**" or "import report" means the manifest or report required to be delivered under section 30;

(26) "**importer**", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes 22 [any owner, beneficial owner] or any person holding himself out to be the importer;

(33) "**prohibited goods**" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

(39) "**smuggling**", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

7.2 **Section 46** of the Act, prescribes that:

“(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting 1 [electronically] 2 [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing 3 [in such form and manner as may be prescribed] :

(4) The importer while presenting a bill of entry shall 12 [* *] make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, 13 [and such other documents relating to the imported goods as may be prescribed].*

(4A) The importer who presents a bill of entry shall ensure the following, namely:-

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]”

7.3 Further, **Section 111** of the Act, prescribes the Confiscation of improperly imported goods, etc. as under:

The following goods brought from a place outside India shall be liable for confiscation:

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an 1 [arrival manifest or import manifest] or import report which are not so mentioned;

7.4 **Further, Section 112** of the Act provides the penal provisions for improper importation of goods, etc. which read as under:

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.

7.5 SECTION 124 prescribes the mandatory issuance of show cause notice before confiscation of goods, which read as under:

No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person –

- a. *is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;*
- b. *is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and*

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned be oral.

Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed.

8. OUTCOME OF THE INVESTIGATION: -

8.1 On the basis of the investigation, it transpires in respect of consignment i.e. Container No. **NLLU 9504533** that as per the IGM No. **2323072/29.09.2022**, the Importer's Name & Address is mentioned as "M/s. Rudraksh Terminal LLP, On ACC M/s. Philippe Trading Private Limited, Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra" and the Consignee's Name & Address is mentioned as "M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001". Further, as per the Bills of Lading issued in respect of Container No. **NLLU 9504533** issued by M/s. S.K. Freight Lines Pvt. Ltd., the Consignee's Name & Address is mentioned as "M/s. Rudraksh Terminal LLP, (On ACC of M/s. Philippe Trading Private Limited), Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra" whereas the Notify Party's Name & Address is mentioned as "M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001".

8.2 M/s. Rudraksh Terminal LLP, Block B, Plot 01 A, Sector 12-S, Light Engineering Zone, Adani Port SEZ Limited, Mundra vide their letter dated 25.09.2023 submitted that they have already communicated to the said Liner that this shipment does not belong to Rudraksh Terminal LLP nor they have given any NOC for filing the IGM on behalf of Party for SEZ. They further submitted that they have no connection with these shipments whereas the forwarder has put their name on Bill of Lading without their consent or approval.

8.3 Further, it transpires that nobody presents themselves as owner or representative of the abovementioned consignments imported vide Container No. **NLLU 9504533** that as per the IGM No. **2323072/29.09.2022** wherein mis-declaration of the goods found. Further, it is noticed that M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 never responded or appeared themselves or through their representative to render their statement under Section 108 of the Customs Act, 1962 inspite of several summon were issued to them. Accordingly, it is clearly evidencing that M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001, is the beneficiary of the said consignments improperly imported by mis-declaring

the quantity of the goods, with an intent to evade the Customs duty leviable thereon. Hence, as defined under provisions of Section 2 (26) of the Act, M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 is found to be 'importer' in the instant case.

8.4 Hence, as discussed in the foregoing paras, the following goods (as mentioned in the table below) have been imported by the said importer in violation of and non-fulfilment of the provisions of Section 46 of the Act. After introduction of self-assessment vide Finance Act, 2011, the onus lies on the importer for making true and correct declaration in all aspects in the Bills of Entry and to pay the correct amount of Duty. In terms of Section 46 (4) of the Customs Act, 1962, the importers are required to make a declaration as to the truth of the contents of the Bills of Entry submitted for assessment of Customs duty.

| Sr. No. | IGM No./Date | Container No. | Description of goods found | Number of Packages declared in IGM/B.L | Number of Packages found during examination | Value ascertained as per CE Report (Rs.) |
|---------|--------------------|---------------|---|--|---|--|
| 1 | 2323072/29.09.2022 | NLLU 9504533 | Stylish Mannequin Head with Coloured Hair | 504 | 659 | 23,72,400 |
| | | | Medicated Towel Roll | 141 | 16 | 69,120 |
| | | | TOTAL VALUE | | | 24,41,520 |

8.5 In view of the above, it is found that the abovementioned goods imported vide Container No. NLLU 9504533 covered under IGM No. 2323072/29.09.2022 having value ascertained of total Rs. 24,41,520/- are required to be mentioned under the regulations in an import manifest or import report, however the same are not so mentioned. Hence, it appears that the said goods imported by the said importer are liable for confiscation under the provisions of Section 111 (f) of the Customs Act, 1962.

8.6 Further, the acts of omission and commission on the part of the importer namely M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 makes the

goods liable for confiscation under Section 111 (f) of the Act. Hence, the said importer have rendered themselves liable for penalty under the provisions of Section 112(a) (ii) of the Customs Act, 1962.

9. Therefore, **M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001**, were hereby called upon to show cause to the Additional Commissioner of Customs (Import), Customs House, Mundra having his office situated at 1st Floor, Custom House, Port User Building, Mundra, within thirty days from the receipt of this notice as to why:

- i. the value of the goods [Container No. NLLU 9504533 covered under IGM No. 2323072/29.09.2022] i.e. (i) Stylish Mannequin Head with Coloured Hair-659 Packages (each containing 12 pieces) (CTH '96180000') and of (ii) Medicated Towel Roll-16 Packages (each containing 36 pieces) (CTH '63049190') should not be determined to total Rs. 23,72,400/- and Rs. 69,120/- respectively, in terms of the provisions of Rule 9 of the Customs Valuation (Determination of value of Imported goods) Rules, 2007.
- ii. the goods i.e. (i) Stylish Mannequin Head with Coloured Hair-659 Packages (each containing 12 nos.) (CTH '96180000') [having value determined-Rs. 23,72,400/-] and (ii) Medicated Towel Roll (CTH '63049190') [having value determined-Rs. 69,120/-] imported by them under Container No. NLLU 9504533 covered under IGM No. 2323072/29.09.2022 should not be confiscated under Section 111 (f) of the Customs Act, 1962;
- iii. Penalty should not be imposed upon them under the provisions of Section 112(a) (ii) of the Customs Act, 1962;

10. DEFENCE SUBMISSION & PERSONAL HEARING:

The importer was granted sufficient opportunities of personal hearing on 31.07.2025, 28.08.2025 and 16.10.2025. However, the importer neither appeared nor filed any written submissions. Accordingly, the case is being adjudicated **ex parte** on the basis of available records.

11. DISCUSSION AND FINDINGS:

11.1. I have gone through the Show Cause Notice and case records. Despite being given sufficient opportunities of hearing, the noticee has not availed the same. Therefore, I find that in the instant case, adequate opportunities have been provided to the importer to respond to the impugned demand notice. However, the importer has failed to file any defense, despite a considerable amount of time having been passed. I find that the importer failed to avail themselves of the opportunities for personal hearings provided to defend their case. Neither the noticee nor the authorized representative appeared for the personal hearing on any of the three dates given to present their case, nor have they submitted any reply to the allegations mentioned in the impugned Show Cause Notice (SCN). Thus, I find that sufficient time and opportunity have been given to the noticee, and therefore, the principles of natural justice have been complied with. I am of the considered opinion that sufficient opportunities have been offered to the Noticee in keeping with the principle of natural justice and there is no prudence in keeping the matter in abeyance indefinitely.

10.2. Before proceeding further, I bring it to attention that the Hon'ble Supreme Court, Hon'ble High Courts, and Tribunals, in several judgments/decisions, have held that an ex-parte decision does not amount to a violation of the principles of natural justice when sufficient opportunities for personal hearing have been provided to defend the case.

In support of the same, I rely upon the following judgments/orders as under:

- a. The Hon'ble Supreme Court in the matter of **Jethmal Versus Union Of India Reported In 1999 (110) E.L.T. 379 (S.C.)**, the Hon'ble Court has observed as under;

“ Our attention was also drawn to a recent decision of this Court in A.K. Kripak v. Union of India - 1969 (2) SCC 340, where some of the rules of natural justice were formulated in Paragraph 20 of the judgment. One of these is the well known principle of audi alteram partem and it was argued that an ex parte hearing without notice violated this rule. In our opinion this rule can have no application to the facts of this case where the appellant was asked not only to send a written reply but to inform the Collector whether he wished to be heard in person or through a representative. If no reply was given or

no intimation was sent to the Collector that a personal hearing was desired, the Collector would be justified in thinking that the persons notified did not desire to appear before him when the case was to be considered and could not be blamed if he were to proceed on the material before him on the basis of the allegations in the show cause notice. Clearly he could not compel appearance before him and giving a further notice in a case like this that the matter would be dealt with on a certain day would be an ideal formality.”

- b. Hon’ble High Court of Kerala in the case of **United Oil Mills Vs. Collector Of Customs & C. Ex., Cochin Reported In 2000 (124) E.L.T. 53 (Ker.)**, the Hon’ble Court has observed that: “Natural justice - Petitioner given full opportunity before Collector to produce all evidence on which he intends to rely but petitioner not prayed for any opportunity to adduce further evidence - Principles of natural justice not violated”
- c. Hon’ble High Court of Calcutta in the case of **Kumar Jagdish Ch. Sinha Vs. Collector Of Central Excise, Calcutta Reported In 2000 (124) E.L.T. 118 (Cal.) In Civil Rule No. 128 (W) Of 1961**, decided on 13-9-1963, the Hon’ble Court has observed that: “ Natural justice - Show cause notice - Hearing - Demand - Principles of natural justice not violated when, before making the levy under Rule 9 of Central Excise Rules, 1944, the Noticee was issued a show cause notice, his reply considered, and he was also given a personal hearing in support of his reply - Section 33 of Central Excises & Salt Act, 1944. - It has been established both in England and in India [vide N.P.T. Co. v. N.S.T. Co. (1957) S.C.R. 98 (106)], that there is no universal code of natural justice and that the nature of hearing required would depend, inter alia, upon the provisions of the statute and the rules made there under which govern the constitution of a particular body. It has also been established that where the relevant statute is silent, what is required is a minimal level of hearing, namely, that the statutory authority must ‘act in good faith and fairly listen to both sides’ [Board of Education v. Rice, (1911) A.C. 179] and, “deal with the question referred to them without bias, and give to each of the parties the opportunity of adequately presenting the case” [Local Govt. Board v. Arlidge, (1915) A.C. 120 (132)]. [para 16]”
- d. Hon’ble High Court of Delhi in the case of **Saketh India Limited Vs.**

Union Of India Reported In 2002 (143) E.L.T. 274 (Del.). The Hon'ble Court has observed that:

“Natural justice - Ex parte order by DGFT - EXIM Policy - Proper opportunity given to appellant to reply to show cause notice issued by Addl. DGFT and to make oral submissions, if any, but opportunity not availed by appellant - Principles of natural justice not violated by Additional DGFT in passing ex parte order - Para 2.8(c) of Export-Import Policy 1992-97 - Section 5 of Foreign Trade (Development and Regulation) Act, 1992. ”

- e. **The Hon'ble CESTAT, Mumbai in the case of Gopinath Chem Tech. Ltd Vs. Commissioner Of Central Excise, Ahmedabad-II Reported In 2004 (171) E.L.T. 412 (Tri. - Mumbai), the Hon'ble CESTAT** has observed that; “Natural justice - Personal hearing fixed by lower authorities but not attended by appellant and reasons for not attending also not explained - Appellant cannot now demand another hearing - Principles of natural justice not violated. [para 5]”
- f. The Hon'ble High Court of Jharkhand in **W.P.(T) No. 1617 of 2023 in case of Rajeev Kumar Vs. The Principal Commissioner of Central Goods and Service Tax & The Additional Commissioner of Central GST & CX**, 5A Central Revenue Building, Main Road, Ranchi pronounced on 12.09.2023 wherein Hon'ble Court has held that-

“Accordingly, we are of the considered opinion that no error has been committed by the adjudicating authority in passing the impugned Order-in-Original, inasmuch as, enough opportunities were provided to the petitioner by issuing SCN and also fixing date of personal hearing for four times; but the petitioner did not respond to either of them. 8. Having regard to the aforesaid discussions and admitted position with regard to non-submission of reply to the SCN, we failed to appreciate the contention of the petitioner that principle of natural justice has not been complied in the instant case. Since there is efficacious alternative remedy provided in the Act itself, we hold that the instant writ application is not maintainable. 9. As a result, the instant application stands dismissed. Pending I.A., if any, is also closed.”

11.2.1. Hence, I proceed with the ex-parte finalization of the adjudication proceedings, based on the facts and evidence available on record.

11.3. In the instant case, I find that the main issues that are to be decided are as below:

- i. the value of the goods [Container No. NLLU 9504533 covered under IGM No. 2323072/29.09.2022] i.e. (i) Stylish Mannequin Head with Coloured Hair-659 Packages (each containing 12 pieces) (CTH '96180000') and of (ii) Medicated Towel Roll-16 Packages (each containing 36 pieces) (CTH '63049190') should not be determined to total Rs. 23,72,400/- and Rs. 69,120/- respectively, in terms of the provisions of Rule 9 of the Customs Valuation (Determination of value of Imported goods) Rules, 2007.
- ii. the goods i.e. (i) Stylish Mannequin Head with Coloured Hair-659 Packages (each containing 12 nos.) (CTH '96180000') [having value determined-Rs. 23,72,400/-] and (ii) Medicated Towel Roll (CTH '63049190') [having value determined-Rs. 69,120/-] imported by them under Container No. NLLU 9504533 covered under IGM No. 2323072/29.09.2022 should not be confiscated under Section 111 (f) of the Customs Act, 1962;
- iii. Penalty should not be imposed upon them under the provisions of Section 112(a) (ii) of the Customs Act, 1962;

11.4 I find that upon specific intelligence developed by the Directorate of Revenue Intelligence, RU, Gandhidham examination carried out of goods pertaining to the consignment lying at Mundra Port and pending for clearance, pertaining to the Consignee namely **M/s. Philippe Trading Private Limited**. Details of the consignment mentioned at Table-'A' above.

11.4.1 I find that it was gathered that as per IGM bearing no. 2323072 dated 29.09.2022 filed at Mundra port (INMUN1) under the provision of Section 30 of the Customs act 1962, in respect of the said consignments being imported through two nos. of Containers having Container No. (i) NLLU 9504533 and Container No. (ii) NLLU 9506074, the details of the Importer and Consignee are mentioned as here below:

• **Importer's Name & Address:**

"M/s. Rudraksh Terminal LLP, On ACC M/s. Philippe Trading Private

Limited, Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra”

• **Consignee’s Name & Address:**

“M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001”.

11.4.2 I find that it was also gathered that as per the copy of Bills of Lading issued in respect of Container No. **NLLU 9506074** and Bills of Lading issued in respect of Container No. **NLLU 9504533** issued by Navio Shipping LLC, Dubai, UAE/M/s. S.K. Freight Lines Pvt. Ltd., the details of the Consignee and Notify Party are mentioned as herebelow:

• **Consignee’s Name & Address:**

“M/s. Rudraksh Terminal LLP, (On ACC of M/s. Philippe Trading Private Limited), Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra”

• **Notify Party’s Name & Address:**

“M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001”.

11.4.3 I find that the details of the cargo mentioned under the said IGM bearing no. 2323072 dated 29.09.2022 as well as the respective Bills of Lading, are as under:

| Sr. No. | Container No. | Description of goods | No. of Pkgs. as declared | Weight declared (Kgs.) |
|---------|---------------|---|--------------------------|------------------------|
| 1 | NLLU 9504533 | Stylish Mannequin Head with Coloured Hair | 504 | 11200 |
| | | Medicated Towel | 141 | 3320 |
| | | TOTAL | 645 | 14520 |
| 2 | NLLU 9506074 | Medicated Mask | 570 | 12540 |

11.5. I find that a summons under Section 108 of the Customs Act, 1962 has been issued from F. No. S/15-143/Long Standing/SIIB-A/CHM/22-23 dated 18.09.2023 to the Consignee as mentioned in the IGM namely M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 to remain present on 25.09.2023 to give statement and to produce (i) copies of all mails/documents provided to/received in relation to import of abovementioned consignment; (ii) copies of all mails/documents received/issued to M/s. Rudraksh Terminal LLP in relation to the said consignment and (iii) details of purchase order/contract/agreements and payment particular in relation to goods imported in above containers.

11.5.1 I further find that a summons under Section 108 of the Customs Act, 1962 has also been issued from F. No. S/15-143/Long Standing/SIIB-A/CHM/22-23 dated 18.09.2023 to M/s. Rudraksh Terminal LLP, Shivam Park, Plot No. 19, Nana Kapaya, Mundra, Kachchh-370415 [a Unit in APSEZ, Mundra situated at Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra] to remain present on 25.09.2023 and to produce (i) copies of all mails/documents provided to/received in relation to import of abovementioned consignment; (ii) copies of all mails/documents received/issued to M/s. Philippe Trading Private Limited in relation to the said consignment and (iii) details of purchase order/contract/agreements and payment particular in relation to goods imported in above containers.

11.5.2 I find that M/s. Rudraksh Terminal LLP, Block B, Plot 01 A, Sector 12-S, Light Engineering Zone, Adani Port SEZ Limited, Mundra vide their letter dated 25.09.2023 submitted that they have received only information against the said Containers through the liner on E-mail stating that the Containers are lying at Terminal since long. They have also communicated to the said Liner that this shipment does not belong to Rudraksh Terminal LLP nor they have given any NOC for filing the IGM on behalf of Party for SEZ. They further submitted that they have no connection with these shipments whereas the forwarder has put their name on Bill of Lading without their consent or approval.

11.5.3 I find that thereafter, Summons dated 03.10.2023 followed

by another Summons dated 03.01.2024 were also issued to M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 to give statement and to furnish documents in relation to longstanding Container No NLLU9504533 and NLLU9506074. But the said Summons returned as undelivered.

11.6. I find that examination of the abovementioned consignments has been conducted at CFS-M/s. MICT, APSEZ under the Panchnama drawn dated 23.10.2024 & 24.10.2024 in presence of Manager, Operations, MICT-CFS, APSEZ, Mundra and independent panch witnesses. The goods are found as under:-

| Sr. No. | IGM No./Date | Container No. | Description of goods found | Number of Packages declared in IGM/B.L | Number of Packages found |
|---------|------------------------|-----------------|---|--|--------------------------|
| 1 | 2323072/ 29.09.2022 | NLLU 9506074 | 2-3 layered Cotton Masks/Medicated Mask (100% High Quality Cotton mask) | 570 | 551 |
| 2 | 2323072/ 29.09.2022 | NLLU 9504533 | Stylish Mannequin Head with Coloured Hair | 504 | 659 |
| | | | Medicated Towel Roll | 141 | 16 |

11.6.1 I find that the representative samples i.e (i) Samples of Mask withdrawn from Container No. NLLU 9506074 and (ii) Samples of Towel Roll withdrawn from Container No. **NLLU9504533** & Samples of the material retrieved/found from inside the Mannequin Head with Coloured Hair, to **CRCL, Vadodara** for lab test to ascertain the composition of the material, particularly of the material found from the Mannequin to rule out the possibility of any prohibited or contraband material.

11.6.2 I find that as per the Test Results received from CRCL, Kandla/Vadodara, the goods as mentioned at Sr. No. 1 of the table above are found as “*Readymade textile article (mask) two layered fabric having upper printed woven fabric composed of cotton yarn and lower white woven fabric is composed of blended spun yarn of polyester and cotton*”. Further, the “Medicated Towel Roll” is found to be composed of blended spun yarn of polyester and cotton. Further, the sample of the filling material retrieved from Mannequin Head is found to be “*Calcium Carbonate alongwith small*

amount of organic compound. Calcium Carbonate=91.6%".

11.6.3 I find that in respect of the consignment of the said importer imported vide Container No. NLLU 9506074 and covered under IGM bearing no. 2323072 dated 29.09.2022, the description of the goods is found as declared in the relevant IGM & Bill of Lading during examination. Further, the quantity/number of packages of the goods physically imported are also found slightly lower than the same mentioned in IGM. Hence, the said consignment does not appear to be liable for confiscation thereof under Section 111 of the Customs Act, 1962.

11.6.4 I find that in respect of the consignment of the said importer imported vide Container No. NLLU 9504533 and covered under IGM bearing no. 2323072 dated 29.09.2022, the description of the goods is found as declared in the relevant IGM & Bill of Lading. Whereas the quantity of the goods namely "Stylish Mannequin Head with Coloured Hair" are **found in excess** to the extent of 155 Packages [total 659 Packages are found against the same declared as 504 Packages] in the respective IGM. Further the quantity of goods namely "Medicated Towel" is found as 16 packages only against the same declared as 141 packages in the respective IGM. Accordingly, it is found that the quantity of the said goods in respect of the said consignment has been mis-declared in the relevant import manifest.

11.6.5 I find that as per Chapter Head of CTH 6304 and 9618 of the schedule to the Customs Tariff Act, 1975 which is reproduced here below:

Section XX

Chapter 96

1033

| HS CODE (1) | ITEM DESCRIPTION (2) | UNIT (3) | BASIC (4) | EFFECTIVE (5) | PR. (6) | IGST (7) | SWT (8) | TOTAL (9) | POLICY (10) | REMARKS (11) |
|----------------|---|-------------|--------------|------------------|------------|-------------|------------|--------------|----------------|--|
| 9616 10 | - Scent sprays and similar toilet sprays, and mounts and heads therefor: | | | | | | | | | |
| 9616 10 10 | --- Scent sprays and similar toilet sprays | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | <i>Import of toilet sprays containing ozone depleting substances is however, restricted.</i> |
| 9616 10 20 | --- Mounts and heads | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9616 20 00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 | Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners | | | | | | | | | |
| 9617 00 | - Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inners: | | | | | | | | | |
| | --- Vacuum flasks and other vacuum vessels, complete: | | | | | | | | | |
| 9617 00 11 | --- Vacuum flasks having a capacity not exceeding 0.75 l | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 12 | --- Vacuum flasks having a capacity exceeding 0.75 litre | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 13 | --- Casserol and any other vacuum containers | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 19 | --- Other | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9617 00 90 | --- Parts (other than glass inners) | kg. | 20.00 | 20.00 | --- | 18.00 | 2.00 | 43.960 | Free | |
| 9618 00 00 | Tailors' dummies and other lay figures; automata and other animated displays, used for shop window dressing | kg. | 10.00 | 10.00 | --- | 18.00 | 1.00 | 30.980 | Free | |

AEST

Centres: Tawale, Gudel and

Section XI

Chapter 63

617

| HS CODE (1) | ITEM DESCRIPTION (2) | UNIT (3) | BASIC (4) | EFFECTIVE (5) | PR. (6) | IGST (7) | SWT (8) | TOTAL (9) | POLICY (10) | REMARKS (11) |
|----------------|--|-------------|--------------|------------------|------------|-------------|------------|--------------|----------------|--|
| 6304 19 | - Other: | | | | | | | | | |
| 6304 19 10 | --- Bedsheets and bed cover, of cotton | bed u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 19 20 | --- Bedspreads of silk | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 19 30 | --- Bedsheets and bed cover, of man-made fibres | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 19 40 | --- Bed sheets and Bed covers of cotton, Handloom | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | <i>Inserted vide Nth 109/2008-Cus. (N.T.) dated 24.09.2008</i> |
| 6304 19 90 | --- Other | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 20 00 | - Bed nets specified in Sub-heading Note 1 to this Chapter | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | <i>By the Finance Act 2023</i> |
| | - Other: | | | | | | | | | |
| 6304 91 | --- Knitted or crocheted: | | | | | | | | | |
| 6304 91 10 | --- Silk belt | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 91 20 | --- Woollen cushion cover | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 91 90 | --- Other | u | 10.00 | 10.00 | --- | 12.00 | 1.00 | 24.320 | Free | |
| 6304 92 | - Not knitted or crocheted, of cotton: | | | | | | | | | |
| | --- Counterpanes | | | | | | | | | <i>Inserted vide Nth 109/2008-Cus.</i> |

In view of the above, I find that the subject goods i.e. “Stylish Mannequin Head with Coloured Hair” are rightly classifiable under CTH 96180000 and “Medicated Towel Roll” are rightly classifiable under CTH 63049190 of the schedule to the Customs Tariff Act, 1975 and customs duty is leviable thereon accordingly.

11.7. I find that the consignment is pending since long and neither the Importer has filed Bill of Entry nor produced any relevant documents viz. Invoice, packing list etc. in respect of the said consignment. Further, it is observed that the goods imported by the importer contained in Container No. NLLU 9504533 covered under IGM No. 2323072 dated 29.09.2022 are found in excess than the same declared in the said IGM, as mentioned in above para.

11.7.1 I find that as discussed in the foregoing paras, no documents are available in the instant case in respect of the transaction value of the said imported goods. Further, in absence of credible data of import of similar/identical goods due to different quality of goods and other constraints, the value of the subject imported goods cannot be determined in terms of Rule 4, 5, 6, 7 & 8 of the Customs Valuation Rules, 2007. Hence, it is felt that the value is to be determined in terms of Rule 9 of the said Rules.

11.7.2 I find that inspection of the goods of the said consignments have also been conducted on 09.01.2025 by Shri Tushar Zankat, Empanelled Chartered Engineer to ascertain the value of the goods found during the examination as discussed in foregoing paras. As per the report No. CE-TZ_MUN_SIIB-020_2024-25 dated 28.01.2025 issued by the said Chartered Engineer, the report of inspection and valuation of the items ascertained are as under:

| Container No. NLLU 9504533 | | | | | | |
|---|--|--|------------------------------------|-------------------------|--|--------------------|
| IGM No. & Date: 2323072/29.09.2022 | | | | | | |
| Sr.No. | Item description as per examination | No. of Pkgs. found during examination | No. of Pcs. In each package | Total Qty (Pcs.) | Ascertained Assessable Value in INR | |
| | | | | | Unit Price | Total Price |
| 1 | Stylish Mannequin Head with Coloured Hair | 659 | 12 | 7908 | 300 | 2372400 |
| 2 | Medicated Towel Set | 16 | 36 | 576 | 120 | 69120 |
| | GRAND TOTAL | 675 | | | | 24,41,520 |

11.7.3 I find that the assessable value of the said goods imported vide Container No. NLLU 9504533 covered under IGM No. 2323072 dated 29.09.2022 appears liable to be determined to Rs. 24,41,520/- under Rule 9 of the Customs Valuation Rules, 2007.

11.8. I further find that summons dated 03.02.2025 were also issued to the said importer namely M/s. Philippe Trading Pvt. Ltd, with a direction to remain present on 20.02.2025 to render oral statement and to produce documentary evidences in respect of the above mentioned consignments. A letter was also issued to the jurisdictional CGST Authorities with request to deliver the summons dated 03.02.2025 to the abovementioned importer.

11.9. I find that neither the abovementioned importer appeared on 20.02.2025 to give their statement/to produce the documentary evidences nor any communication is received from them.

12. In view of the foregoing discussion & finding, I find that it has been conclusively established that the consignment imported under Container No. NLLU 9504533, as detailed in the Import General Manifest (IGM) No. 2323072 dated 29.09.2022 filed at Mundra Port (INMUN1) under Section 30 of the Customs Act, 1962, involved deliberate mis-declaration of quantities to facilitate evasion of applicable customs duties. Specifically, the physical examination revealed 659 packages of "Stylish Mannequin Head with Coloured Hair" (each containing 12 pieces), classifiable under CTH 96180000, against the declared quantity of 504 packages—an excess of 155 packages—while only 16 packages of "Medicated Towel Roll" (each containing 36 pieces), classifiable under CTH 63049190, were found against the declared 141 packages, indicating a shortfall of 125 packages. These discrepancies render the goods liable for confiscation under Section 111(f) of the Customs Act, 1962, as dutiable goods required to be accurately mentioned in the import manifest were not so declared, constituting improper importation.

12.2 I further find that the IGM and corresponding Bills of Lading (issued by M/s. S.K. Freight Lines Pvt. Ltd.) list M/s. Rudraksh Terminal LLP (located at Block B, Sector 12 S, Plot 01 A, Light Engineering Zone, Adani Port SEZ Limited, Mundra) as the importer "On Account of" (On ACC) M/s. Philippe Trading Private Limited, with the latter specified as the consignee and notify party at House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001. However, M/s. Rudraksh Terminal LLP, vide their unequivocal letter dated 25.09.2023, categorically denied any involvement or ownership of the consignment, asserting that they neither authorized the use of their name in the Bill of Lading nor issued any No Objection

Certificate (NOC) for filing the IGM on behalf of any SEZ party. They further clarified that the forwarder had put their name on Bill of lading without their consent or approval.

12.3 I further find that despite repeated summons issued under Section 108 of the Customs Act, 1962—dated 18.09.2023, 03.10.2023, 03.01.2024, and 03.02.2025—to M/s. Philippe Trading Private Limited, requiring them to appear for statement and to produce all relevant documents such as emails, purchase orders, contracts, agreements, and payment particulars related to the consignment, the noticee neither responded, appeared personally or through a representative, nor furnished any submissions. The summons of 03.10.2023 and 03.01.2024 were notably returned undelivered, underscoring a pattern of deliberate evasion and non-cooperation. No individual or entity has come forward as the owner or beneficial representative of the consignment, further highlighting the abandoned and suspicious nature of the import.

12.4 I find that this non-responsiveness, coupled with the beneficiary status of M/s. Philippe Trading Private Limited as the named consignee and notify party across all shipping documents, irrefutably evidences their role as the de facto importer under the expansive definition in Section 2(26) of the Customs Act, 1962, which includes any beneficial owner or person holding themselves out as such between importation and clearance. Their omission to file a Bill of Entry under Section 46, despite the consignment lying uncleared since September 2022, and the failure to make a truthful declaration as mandated under Section 46(4) and (4A)—including accuracy of information, authenticity of supporting documents, and compliance with import restrictions—demonstrates a clear intent to improperly import the goods through quantity mis-declaration, thereby evading customs duty on the assessable value of Rs. 24,41,520/- (as determined under Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, based on the empanelled Chartered Engineer's report dated 28.01.2025).

12.5 I further find that the introduction of self-assessment via the Finance Act, 2011, places the onus squarely on the importer to ensure true and correct declarations in all facets, including quantity, description, and value, to facilitate accurate duty assessment. The violations herein contravene these provisions, rendering the goods liable for confiscation under Section 111(f) of the Customs Act, 1962, for non-mention in the

import manifest.

12.6 I further find that the acts of omission and commission on the part of the importer namely M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001 makes the goods liable for confiscation under Section 111 (f) of the Act. Hence, the said importer have rendered themselves liable for penalty under the provisions of Section 112(a) (ii) of the Customs Act, 1962.

13. In view of above discussions and findings supra, I pass the following order:-

ORDER

(i) I order to determine the assessable value of the imported goods, viz., (i) Stylish Mannequin Head with Coloured Hair - 659 Packages (each containing 12 pieces) classifiable under CTH 96180000 at Rs. 23,72,400/- and (ii) Medicated Towel Roll - 16 Packages (each containing 36 pieces) classifiable under CTH 63049190 at Rs. 69,120/-, thereby arriving at a total assessable value of Rs. 24,41,520/- (Rupees Twenty Four Lakhs Forty One Thousand Five Hundred Twenty only) in terms of Rule 9 of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Section 14 of the Customs Act, 1962.

(ii) I order to confiscate the goods imported under Container No. NLLU 9504533 covered under IGM No. 2323072 dated 29.09.2022 under Section 111(f) of the Customs Act, 1962. However, I give the importer, M/s. Philippe Trading Private Limited, an option to redeem the confiscated goods on payment of redemption fine of Rs.5,00,000/- (Rupees Five Lakh only), under Section 125(1) of the Customs Act, 1962, for clearance for home consumption.

(iii) I order to impose a penalty of Rs. 5,000/- (Rupees Five Thousand only) (since the duty sought to be evaded cannot be quantified without filing Bill of Entry) upon the importer, M/s. Philippe Trading Private Limited, under Section 112(a)(ii) of the Customs Act, 1962.

(iv) I order to the importer, M/s. Philippe Trading Private Limited, to file Bill of entry under Section 46 of the Customs Act and to pay the applicable customs duties leviable/fine/penalty on the imported goods before

clearance for home consumption.

14. This order is issued without prejudice to any other action that may be taken against the noticee or any other person under the provisions of the Customs Act, 1962 or rules made thereunder or under any other law for the time being in force.

15. The Show Cause Notice no. 02(L)/2025-26/ADC/AKM/GR-6/MCH dated 02.04.2025 is hereby disposed off on above terms.

**Digitally signed by
Dipakbhai Zala
Date: 04-12-2025
17:39:31
Zala Dipakbhai Chimanbhai**

Additional Commissioner of Customs,
Import Assessment Group,
Custom House, Mundra

Encl: Annexure-‘A’ (RUDs)

F.No.CUS/SIIB/SCN/ADC/2/2025-Gr 5-6- O/o Pr. Commr- Cus-Mundra

To
**M/s. Philippe Trading Private Limited,
House No. 237, 178, 2
Packet II Vivek Vihar,
Dehradun, Uttarakhand, 248001**

Copy to;

- i. The Additional Director, DRI, Gandhidham Regional Unit Gandhidham.
- ii. The Additional Commissioner (SIIB), Customs House, Mundra Customs House.
- iii. The Deputy/Assistant Commissioner of Customs, EDI/TRC/RRA, Mundra Customs House.
- iv. Notice Board

Annexure-A

List of the documents relied upon to **M/s. Philippe Trading Private Limited, House No. 237, 178, 2 Packet II Vivek Vihar, Dehradun, Uttarakhand, 248001** in respect of imported goods vide Container No. NLLU 9504533 covered under IGM No. 2323072/29.09.2022: -

| Sr. No. | Description of the document | Remarks |
|---------|---|---------------------|
| 1. | Copy of IGM bearing no. 2323072 dated 29.09.2022 | RUD-01 |
| 2. | Copy of Bills of Lading issued in respect of Container No. NLLU 9506074 | RUD-02A |
| 3. | Copy of Bills of Lading issued in respect of Container No. NLLU 9504533 | RUD-02B |
| 4. | Copy of Summon dated 18.09.2023 issued to M/s. Philippe Trading Private Limited | RUD-03 |
| 5. | Copy of Summon dated 18.09.2023 issued to M/s. Rudraksh Terminal LLP, Shivam Park, Plot No. 19, Nana Kapaya, Mundra, Kachchh-370415 [a Unit in APSEZ, Mundra] | RUD-04 |
| 6. | Copy of letter dated 25.09.2024 submitted by M/s. Rudraksh Terminal LLP, APSEZ, Mundra | RUD-05 |
| 7. | Copy of Summon dated 03.10.2023 and subsequent dated 03.01.2024 issued to M/s. Philippe Trading Private Limited | RUD-06A and RUD-06B |
| 8. | Copy of Panchnama drawn dated 23.10.2024 & 24.10.2024 | RUD-07 |
| 9. | Report No. CE-TZ_MUN_SIIB-020_2024-25 dated 28.01.2025 issued by Shri Tushar Zankat, Empanelled Chartered Engineer | RUD-08 |
| 10. | Copy of Summon dated 03.02.2025 issued to M/s. Philippe Trading Private Limited | RUD-09 |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

| | | | |
|---------------------|--|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 98 | Subline No | 0 |
| BL Number | SKFMUN000152 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 126 | Package Type | PKG |
| Gross Weight | 2800 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|-----|-----------------|--------|
| Container No | NLLU9504533 | Container Status | LCL | Seal No | 391711 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.8 | Total Package : | 126 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

| | | | |
|---------------------|----------------|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 103 | Subline No | 0 |
| BL Number | SKFMUN000151 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | NIL | | |
| Goods Desc | MEDICATED MASK | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING*

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|--------|
| Container No | NLLU9506074 | Container Status | LCL | Seal No | 391714 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

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|---------------------|---|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 104 | Subline No | 0 |
| BL Number | SKFMUN000156 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DIST KUTCH GUJARAT 370421 INDIA | | |
| Goods Desc | MEDICATED MASK | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|--------|
| Container No | NLLU9506074 | Container Status | LCL | Seal No | 391714 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

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|---------------------|---|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 105 | Subline No | 0 |
| BL Number | SKFMUN000157 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | MEDICATED MASK | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|--------|
| Container No | NLLU9506074 | Container Status | LCL | Seal No | 391714 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

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|---------------------|---|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 109 | Subline No | 0 |
| BL Number | SKFMUN000159 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | MEDICATED MASK | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|--------|
| Container No | NLLU9506074 | Container Status | LCL | Seal No | 391714 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

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|---------------------|--|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 110 | Subline No | 0 |
| BL Number | SKFMUN000154 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 126 | Package Type | PKG |
| Gross Weight | 2800 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 | | |
| Goods Desc | STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|-----|-----------------|--------|
| Container No | NLLU9504533 | Container Status | LCL | Seal No | 391711 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.8 | Total Package : | 126 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

| | | | |
|---------------------|--|-----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 111 | Subline No | 0 |
| BL Number | SKFMUN000153 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 126 | Package Type | PKG |
| Gross Weight | 2800 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transshipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|-----|-----------------|--------|
| Container No | NLLU9504533 | Container Status | LCL | Seal No | 391711 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.8 | Total Package : | 126 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

| | | | |
|---------------------|---|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 112 | Subline No | 0 |
| BL Number | SKFMUN000155 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 141 | Package Type | PKG |
| Gross Weight | 3320 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | MEDICATED TOWEL | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|--------|
| Container No | NLLU9504533 | Container Status | LCL | Seal No | 391711 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 3.32 | Total Package : | 141 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

| | | | |
|---------------------|--|----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 113 | Subline No | 0 |
| BL Number | SKFMUN000150 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 126 | Package Type | PKG |
| Gross Weight | 2800 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|-----|-----------------|--------|
| Container No | NLLU9504533 | Container Status | LCL | Seal No | 391711 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.8 | Total Package : | 126 |
| ISO Code | 4200 | SOC | N | | |

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

| | | | |
|---------------------|---|-----------------------|-------------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 114 | Subline No | 0 |
| BL Number | SKFMUN000158 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No : | | Mode of Transshipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | MEDICATED MASK | | |

Importter's Name & Address :

Consignee's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|--------|
| Container No | NLLU9506074 | Container Status | LCL | Seal No | 391714 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

BL DRAFT

| | | | |
|--|--|--|--|
| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000159 | |
| | | Shipment Reference No. | |
| <div>Consignee (or order)</div> RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | <div>S. K. FREIGHT LINES PVT. LTD.</div> <div>Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com</div> <div>Registration No. MTO / DGS / 1780 / DEC 2023</div> | |
| <div>Notify Address</div> PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET II VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | <div>Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport.</div> <div>One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void.</div> | |
| <div>Pre-Carriage by</div> | <div>Place of Receipt</div> JEBEL ALI, U A E | <div>Delivery Agent</div> SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| <div>Ocean Vessel Voy No.</div> MONTPELLIER / 0020 | <div>Port of Loading</div> JEBEL ALI, U A E | | |
| <div>Port of Discharge</div> MUNDRA, INDIA | <div>Place of Delivery</div> MUNDRA, INDIA | <div>Mode / Means of Transport</div> SEA | <div>Route / Place of Transshipment</div> CY/CY |
| <div>Container No.(s)</div> CONTAINER NO: NLLU9506074/40'HC SEAL NO: 391714 | <div>Marks and Numbers</div> | <div>Number of packages, kinds of packages, general description of goods. (said to contain)</div> 1X40' HC PART V-V FCL/LCL, CY/CY: CNTR STC 114 PKGS OF MEDICATED MASK (100% COTTON) INV # AKGT/ EXIN - 025 "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | <div>Gross Weight</div> 2508.00 KGS <div>Measurement</div> M3 |
| <div>Particulars above furnished by shipper/consignor</div> | | | |
| <div>Freight & Charges Amount</div> FREIGHT COLLECT | <div>Freight Payable at</div> ORGIN | <div>Number of Original MTD(s)</div> (3) | <div>Place and Date of issue</div> DUBAI |
| <div>Other Particulars (if any)</div> SOB DTD: 21 SEP 2022 <div>Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF)</div> | | <div>For S. K. FREIGHT LINES PVT. LTD.</div> <div>Authorised Signatory</div> | |

MULTI-MODAL TRANSPORT DOCUMENT

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| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000158 Shipment Reference No. | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | |
| Pre-Carriage by | Place of Receipt | Delivery Agent | |
| | JEBEL ALI, U A E | SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| Ocean Vessel Voy No. | Port of Loading | | |
| MONTPELLIER / 0020 | JEBEL ALI, U A E | | |
| Port of Discharge | Place of Delivery | Mode / Means of Transport | Route / Place of Transshipment |
| MUNDRA, INDIA | MUNDRA, INDIA | SEA | CY/CY |
| Container No.(s) | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) | Gross Weight Kgs. |
| CONTAINER NO: NLLU9506074/40'HC SEAL NO: 391714 | | 1X40' HC PART IV-V FCL/LCL, CY/CY: CNTR STC 114 PKGS OF MEDICATED MASK (100% COTTON) INV # AKGT/ EXIN - 024 | 2508.00 KGS |
| | | "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | Measurement M3 |
| Particulars above furnished by shipper/consignor | | | |
| Freight & Charges Amount | Freight Payable at | Number of Original MTD(s) | Place and Date of issue |
| FREIGHT COLLECT | ORGIN | (3) | DUBAI |
| Other Particulars (if any) | | For S. K. FREIGHT LINES PVT. LTD. | |
| SOB DTD: 21 SEP 2022 | | | |
| Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | Authorised Signatory | |

MULTI-MODAL TRANSPORT DOCUMENT

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| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000157 Shipment Reference No. | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | |
| Pre-Carriage by | Place of Receipt | Delivery Agent | |
| | JEBEL ALI, U A E | SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| Ocean Vessel Voy No. | Port of Loading | | |
| MONTPELLIER / 0020 | JEBEL ALI, U A E | | |
| Port of Discharge | Place of Delivery | Mode / Means of Transport | Route / Place of Transshipment |
| MUNDRA, INDIA | MUNDRA, INDIA | SEA | CY/CY |
| Container No.(s) | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) | Gross Weight Kgs. |
| CONTAINER NO: NLLU9506074/40'HC SEAL NO: 391714 | | 1X40' HC PART III-V FCL/LCL, CY/CY: CNTR STC 114 PKGS OF MEDICATED MASK (100% COTTON) INV # AKGT/ EXIN - 023 | 2508.00 KGS |
| | | "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE | Measurement M3 |
| | | FREIGHT PREPAID | |
| Particulars above furnished by shipper/consignor | | | |
| Freight & Charges Amount | Freight Payable at | Number of Original MTD(s) | Place and Date of issue |
| FREIGHT COLLECT | ORGIN | (3) | DUBAI |
| Other Particulars (if any) | | For S. K. FREIGHT LINES PVT. LTD. | |
| SOB DTD: 21 SEP 2022 | | | |
| Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | Authorised Signatory | |

MULTI-MODAL TRANSPORT DOCUMENT

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| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000156 Shipment Reference No. | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | |
| Pre-Carriage by | Place of Receipt | Delivery Agent | |
| | JEBEL ALI, U A E | SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| Ocean Vessel Voy No. | Port of Loading | | |
| MONTPELLIER / 0020 | JEBEL ALI, U A E | | |
| Port of Discharge | Place of Delivery | Mode / Means of Transport | Route / Place of Transshipment |
| MUNDRA, INDIA | MUNDRA, INDIA | SEA | CY/CY |
| Container No.(s) | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) | Gross Weight Kgs. |
| CONTAINER NO: NLLU9506074/40'HC SEAL NO: 391714 | | 1X40' HC PART II-V FCL/LCL, CY/CY: CNTR STC 114 PKGS OF MEDICATED MASK (100% COTTON) INV # AKGT/ EXIN - 022 | 2508.00 KGS |
| | "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | | |
| Particulars above furnished by shipper/consignor | | | |
| Freight & Charges Amount | Freight Payable at | Number of Original MTD(s) | Place and Date of issue |
| FREIGHT COLLECT | ORGIN | (3) | DUBAI |
| Other Particulars (if any) | | For S. K. FREIGHT LINES PVT. LTD. | |
| SOB DTD: 21 SEP 2022 | | | |
| Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | Authorised Signatory | |

MULTI-MODAL TRANSPORT DOCUMENT

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| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000151 Shipment Reference No. | | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | | |
| Pre-Carriage by | Place of Receipt | Delivery Agent | | |
| | JEBEL ALI, U A E | SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | | |
| Ocean Vessel Voy No. | Port of Loading | | | |
| MONTPELLIER / 0020 | JEBEL ALI, U A E | | | |
| Port of Discharge | Place of Delivery | Mode / Means of Transport | Route / Place of Transshipment | |
| MUNDRA, INDIA | MUNDRA, INDIA | SEA | CY/CY | |
| Container No.(s) | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) | Gross Weight Kgs. | Measurement M3 |
| CONTAINER NO: NLLU9506074/40'HC SEAL NO: 391714 | | 1X40' HC PART I-V FCL/LCL, CY/CY: CNTR STC 114 PKGS OF MEDICATED MASK (100% COTTON) INV # AKGT/ EXIN - 021 "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | 2508.00 KGS | |
| Particulars above furnished by shipper/consignor | | | | |
| Freight & Charges Amount | Freight Payable at | Number of Original MTD(s) | Place and Date of issue | |
| FREIGHT COLLECT | ORIGIN | (3) | DUBAI | |
| Other Particulars (if any) | | For S. K. FREIGHT LINES PVT. LTD. | | |
| SOB DTD: 21 SEP 2022 | | | | |
| Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | Authorised Signatory | | |

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| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000155 | |
| | | Shipment Reference No. | |
| <div>Consignee (or order)</div> RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | <div>S. K. FREIGHT LINES PVT. LTD.</div> <div>Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com</div> <div>Registration No. MTO / DGS / 1780 / DEC 2023</div> | |
| <div>Notify Address</div> PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | <div>Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport.</div> <div>One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void.</div> | |
| <div>Pre-Carriage by</div> | <div>Place of Receipt</div> JEBEL ALI, U A E | <div>Delivery Agent</div> SK FREIGHT LINES PVT LTD. 712, VASHII INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| <div>Ocean Vessel Voy No.</div> MONTPELLIER / 0020 | <div>Port of Loading</div> JEBEL ALI, U A E | | |
| <div>Port of Discharge</div> MUNDRA, INDIA | <div>Place of Delivery</div> MUNDRA, INDIA | <div>Mode / Means of Transport</div> SEA | <div>Route / Place of Transshipment</div> CY/CY |
| <div>Container No.(s)</div> CONTAINER NO: NLLU9504533/40'HC SEAL NO: 391711 | <div>Marks and Numbers</div> | <div>Number of packages, kinds of packages, general description of goods. (said to contain)</div> 1X40' HC PART V-V FCL/LCL, CY/CY: CNTR STC 141 PKGS OF MEDICATED TOWEL SET INV # AKGT/ EXIN - 020 "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | <div>Gross Weight</div> Kgs. 3320.00 KGS <div>Measurement</div> M3 |
| <div>Particulars above furnished by shipper/consignor</div> | | | |
| <div>Freight & Charges Amount</div> FREIGHT PREPAID | <div>Freight Payable at</div> ORGIN | <div>Number of Original MTD(s)</div> (3)THREE | <div>Place and Date of issue</div> DUBAI |
| <div>Other Particulars (if any)</div> SOB DTD: 21 SEP 2022 <div>Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF)</div> | | <div>For S. K. FREIGHT LINES PVT. LTD.</div> <div>Authorised Signatory</div> | |

MULTI-MODAL TRANSPORT DOCUMENT

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| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000154 Shipment Reference No. | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | |
| Pre-Carriage by | Place of Receipt | Delivery Agent | |
| | JEBEL ALI, U A E | SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| Ocean Vessel Voy No. | Port of Loading | | |
| MONTPELLIER / 0020 | JEBEL ALI, U A E | | |
| Port of Discharge | Place of Delivery | Mode / Means of Transport | Route / Place of Transshipment |
| MUNDRA, INDIA | MUNDRA, INDIA | SEA | CY/CY |
| Container No.(s) | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) | Gross Weight Kgs. |
| CONTAINER NO: NLLU9504533/40'HC SEAL NO: 391711 | | 1X40' HC PART IV-V FCL/LCL, CY/CY: CNTR STC 126 PKGS OF STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR INV # AKGT/ EXIN - 019 "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | 2800.00 KGS |
| | | | Measurement M3 |
| Particulars above furnished by shipper/consignor | | | |
| Freight & Charges Amount | Freight Payable at | Number of Original MTD(s) | Place and Date of issue |
| FREIGHT PREPAID | ORGIN | (3)THREE | DUBAI |
| Other Particulars (if any) | | For S. K. FREIGHT LINES PVT. LTD. | |
| SOB DTD: 21 SEP 2022 Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | Authorised Signatory | |

MULTI-MODAL TRANSPORT DOCUMENT

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| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000153 Shipment Reference No. | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | |
| Pre-Carriage by | Place of Receipt | Delivery Agent | |
| | JEBEL ALI, U A E | SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| Ocean Vessel Voy No. | Port of Loading | | |
| MONTPELLIER / 0020 | JEBEL ALI, U A E | | |
| Port of Discharge | Place of Delivery | Mode / Means of Transport | Route / Place of Transshipment |
| MUNDRA, INDIA | MUNDRA, INDIA | SEA | CY/CY |
| Container No.(s) | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) | Gross Weight Kgs. |
| CONTAINER NO: NLLU9504533/40'HC SEAL NO: 391711 | | 1X40' HC PART III-V FCL/LCL, CY/CY: CNTR STC 126 PKGS OF STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR INV # AKGT/ EXIN - 018 "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | Measurement M3 2800.00 KGS |
| Particulars above furnished by shipper/consignor | | | |
| Freight & Charges Amount | Freight Payable at | Number of Original MTD(s) | Place and Date of issue |
| FREIGHT PREPAID | ORGIN | (3)THREE | DUBAI |
| Other Particulars (if any) | | For S. K. FREIGHT LINES PVT. LTD. | |
| SOB DTD: 21 SEP 2022 | | | |
| Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | Authorised Signatory | |

MULTI-MODAL TRANSPORT DOCUMENT

BL DRAFT

| | | | |
|--|--------------------|---|-------------------------------------|
| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000152 Shipment Reference No. | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | |
| Pre-Carriage by | Place of Receipt | Delivery Agent | |
| | JEBEL ALI, U A E | SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| Ocean Vessel Voy No. | Port of Loading | | |
| MONTPELLIER / 0020 | JEBEL ALI, U A E | | |
| Port of Discharge | Place of Delivery | Mode / Means of Transport | Route / Place of Transshipment |
| MUNDRA, INDIA | MUNDRA, INDIA | SEA | CY/CY |
| Container No.(s) | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) | Gross Weight Kgs. |
| CONTAINER NO: NLLU9504533/40'HC SEAL NO: 391711 | | 1X40' HC PART II-V FCL/LCL, CY/CY: CNTR STC 126 PKGS OF STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR INV # AKGT/ EXIN - 017 "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | Measurement M3 2800.00 KGS |
| Particulars above furnished by shipper/consignor | | | |
| Freight & Charges Amount | Freight Payable at | Number of Original MTD(s) | Place and Date of issue |
| FREIGHT PREPAID | ORGIN | (3)THREE | DUBAI |
| Other Particulars (if any) | | For S. K. FREIGHT LINES PVT. LTD. | |
| SOB DTD: 21 SEP 2022 Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | Authorised Signatory | |

MULTI-MODAL TRANSPORT DOCUMENT

BL DRAFT

| | | | |
|---|---|---|---|
| Consignor HUMZA - FZCO 602, TOWER A , CENTURAION STAR, PORT SAEED AREA DEIRA, DUBAI, U.A.E. | | MTD Number SKFMUN000150 | |
| Consignee (or order) RUDRAKSH TERMINAL LLP (ON ACCOUNT OF PHILIPPE TRADING PRIVATE LIMITED) BLOCK-B SECTOR -12 S, PLOT NO 01-A, SECTOR 12 S LIGHT ENGINEERING ZONE ADANI, PORT & SEZ LTD MUNDRA, DISTT-KUTCH, GUJRAT-370421, INDIA | | Shipment Reference No. | |
| | | S. K. FREIGHT LINES PVT. LTD. Regd. Off. : 712, Vashi Infotech Park, Plot No. 16, Sec-30, Vashi, Navi Mumbai - 400 705, India. Tel. : +91-22-4978 5614 / 15 / 16 / 17 Email : info@skfreightlines.com Registration No. MTO / DGS / 1780 / DEC 2023 | |
| Notify Address PHILIPPE TRADING PRIVATE LIMITED HOUSE NO-237/178/2, PACKET I I VIVEK, DEHRADUN, DEHRADUN, UTTARAKHAND - 248001 INDIA | | Taken in charge in apparently good condition herein at the place of receipt for transport and delivery as mentioned above, unless otherwise stated. The MTO in accordance with the provisions contained in the MTD undertakes to perform or to procure the performance of the multimodal transport from the place at which the goods are taken in charge, to the place designated for delivery and assumes responsibility for such transport. One of the MTD(s) must be surrendered, duly endorsed in exchange for the goods. In witness where of the original MTD all of this tenure and date have been signed in the number indicated below one of which being accomplished the other(s) to be void. | |
| Pre-Carriage by | Place of Receipt JEBEL ALI, U A E | Delivery Agent SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | |
| Ocean Vessel Voy No. MONTPELLIER / 0020 | Port of Loading JEBEL ALI, U A E | | |
| Port of Discharge MUNDRA, INDIA | Place of Delivery MUNDRA, INDIA | Mode / Means of Transport SEA | Route / Place of Transshipment CY/CY |
| Container No.(s) CONTAINER NO: NLLU9504533/40'HC SEAL NO: 391711 | Marks and Numbers | Number of packages, kinds of packages, general description of goods. (said to contain) 1X40' HC PART I-V FCL/LCL, CY/CY: CNTR STC 126 PKGS OF STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR INV # AKGT/ EXIN - 016 "2nd NOTIFY PARTY" AMIT KUMAR GENERAL TRADING L.L.C. OFFICE NO. BT1L-18 /1-16-02 BURJUMAN BUSINESS TOWER, BUR DUBAI, DUBAI, UAE FREIGHT PREPAID | Gross Weight Kgs. 2800.00 KGS Measurement M3 |
| Particulars above furnished by shipper/consignor | | | |
| Freight & Charges Amount FREIGHT PREPAID | Freight Payable at ORGIN | Number of Original MTD(s) (3)THREE | Place and Date of issue DUBAI |
| Other Particulars (if any) SOB DTD: 21 SEP 2022 Weight and measurement of container not to be included (TERMS CONTINUED ON BACK HEREOF) | | For S. K. FREIGHT LINES PVT. LTD. Authorised Signatory | |

OCEAN BILL OF LADING

FOR COMBINED OR MULTIMODAL TRANSPORT DOCUMENT

| Shipper AL ARQA FREIGHT LLC Office# 1502A, 15th Floor,Fahidi Heights, Sharaf DG Metro Station-Exit4, Bur Dubai, U.A.E.P.O. BOX.: 44320 TEL: + 971 04318814 EMAIL: info@alarqafreight.com | | B/L NO NAVJEAMUN056344  | | | | | | | | | | | | | | | | | | | | | |
|---|--|---|--|--------------------------------|---------------------------------|-----------------------|-----|---------------------|--|------------------|--|--|--|-----------------|--|---------------------------------|---------------------|--------------------------|-------------------------------|--|--|--------------------------------|--|
| Consignee (or order) SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | | | | | | | | | | | | | | | | | | | | | | | |
| Notify Address SK FREIGHT LINES PVT LTD. 712, VASHI INFOTECH PARK , PLOT NO.16, SEC 30/A, VASHI, NAVI MUMBAI - 400705 EMAIL : INFO@SKFREIGHTLINES.COM | | Notify Party | | | | | | | | | | | | | | | | | | | | | |
| Pre-Carriage by | Place of Receipt JEBEL ALI, U A E | Ocean Vessel /Voy No. MONTPELLIER / 0020 | Port of Loading JEBEL ALI, U A E | | | | | | | | | | | | | | | | | | | | |
| Port of Discharge MUNDRA, INDIA | Place of Final Delivery MUNDRA, INDIA | Mode/Means of Transport | Route/Place of Transshipment | | | | | | | | | | | | | | | | | | | | |
| <table border="1"> <thead> <tr> <th>Container No.Seal no \ & Marks</th> <th>Description of goods & Packages</th> <th>Gross. Weight Kgs.</th> <th>Cbm</th> </tr> </thead> <tbody> <tr> <td>645 PACKA GES</td> <td> 1X40HC FCL/FCL CY/CY CNTR STC: TOTAL 645 PACKAGES TOTAL SIX HUNDRED FORTY FIVE PACKAGES ONLY STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR AND MEDICATED TOWEL DEC NO: 06387234 DTD: 17.09.2022 TOTAL GR WT: 14520.00 KGS HBL : SKFJEA000150 ED NO:201-06387234-22 21 DAYS FREE LINER DETENTION 'SHIPPER'S LOAD,STOW,COUNT,SEAL and WEIGHT' </td> <td> 14520.000 KGS </td> <td></td> </tr> <tr> <td colspan="2"></td> <td colspan="2">FREIGHT PREPAID</td> </tr> <tr> <td> CONTAINER NLLU9504533 </td> <td> TYPE 40HC </td> <td> SEAL No 391711 </td> <td> PACKAGES 645 PACKAG </td> </tr> <tr> <td colspan="2"></td> <td> GR WT(KGS) 14520.000 </td> <td></td> </tr> </tbody> </table> | | | | Container No.Seal no \ & Marks | Description of goods & Packages | Gross. Weight Kgs. | Cbm | 645 PACKA GES | 1X40HC FCL/FCL CY/CY CNTR STC: TOTAL 645 PACKAGES TOTAL SIX HUNDRED FORTY FIVE PACKAGES ONLY STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR AND MEDICATED TOWEL DEC NO: 06387234 DTD: 17.09.2022 TOTAL GR WT: 14520.00 KGS HBL : SKFJEA000150 ED NO:201-06387234-22 21 DAYS FREE LINER DETENTION 'SHIPPER'S LOAD,STOW,COUNT,SEAL and WEIGHT' | 14520.000 KGS | | | | FREIGHT PREPAID | | CONTAINER NLLU9504533 | TYPE 40HC | SEAL No 391711 | PACKAGES 645 PACKAG | | | GR WT(KGS) 14520.000 | |
| Container No.Seal no \ & Marks | Description of goods & Packages | Gross. Weight Kgs. | Cbm | | | | | | | | | | | | | | | | | | | | |
| 645 PACKA GES | 1X40HC FCL/FCL CY/CY CNTR STC: TOTAL 645 PACKAGES TOTAL SIX HUNDRED FORTY FIVE PACKAGES ONLY STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR AND MEDICATED TOWEL DEC NO: 06387234 DTD: 17.09.2022 TOTAL GR WT: 14520.00 KGS HBL : SKFJEA000150 ED NO:201-06387234-22 21 DAYS FREE LINER DETENTION 'SHIPPER'S LOAD,STOW,COUNT,SEAL and WEIGHT' | 14520.000 KGS | | | | | | | | | | | | | | | | | | | | | |
| | | FREIGHT PREPAID | | | | | | | | | | | | | | | | | | | | | |
| CONTAINER NLLU9504533 | TYPE 40HC | SEAL No 391711 | PACKAGES 645 PACKAG | | | | | | | | | | | | | | | | | | | | |
| | | GR WT(KGS) 14520.000 | | | | | | | | | | | | | | | | | | | | | |
| Particulars above furnished by consignee/consignor | | | | | | | | | | | | | | | | | | | | | | | |
| Received in good order and condition,unless otherwise noted herein,at the place of receipt for transport and delivery as mentioned above the particulars as stated above by shipper and the weight,quantity, condition, contents and value of goods are unknown to the carrier. Quality, quantity and nature of the cargo stuffed inside the container by the shipper is unknown to the carrier. one of these Combined Transport Bill of Lading must be surrendered duly endorsed in exchange for the goods. IN WITNESS whereof the original Combined Transport Bill of Lading all of this tendor and date have been signed in the number stated below one of which being accomplished and the other(s) to be void.The contract evidenced by or contained in this bill of lading is governed by the law of UAE and any claim dispute arising hereunder or in connection herewith shall be determined by the courts in UAE and no other courts. Cargo insurance not provided by the carriers in case subject shipment in not loaded on vessel named aforesaid for any reason/is not cleared/by claimed by the consignee and cargo is abandoned at destination or cargo is mis-declared by the shipper subject to any seizure of the shipment at port of loading or port of discharge all charges/penalties/fines/legal fee pertaining to this shipment will be for shippers account and carrier hold shipper fully responsible for the same all charges with regard to losses and / or damages to container(s),while empty container(s)is/are returns to lines custody at destination will be on consignee account .Destination THC ,Container Detention charges and all other applicable ancillaries are payable at destination by consignee, the shipment will be held back by carrier/carriers agent if shipper or consignee owes any money without any responsibility of claims on their party.in case shipment has been rejected by the authorities at the discharge port, re shipment expenses,demurrage,detention etc.and all freight charges will be on shippers account, carrier is not responsible for the condition of cargo. | | | | | | | | | | | | | | | | | | | | | | | |
| Freight Charges FREIGHT PREPAID | Freight Payable at | Number of Originals 1/3 (THREE) | Place and Date of Issue DUBAI | | | | | | | | | | | | | | | | | | | | |
| For DELIVERY PLEASE APPLY TO NAVIO SHIPPING PRIVATE LIMITED - MUNDRA OFFICE NO:207,PLOT NO:55,2ND FLOOR PLOT NO. 55, MADHAV PALACE, SECTOR-8, OPP. D MART, GANDHIDHAM (KUTCH) GUJARAT 370201, INDIA. CTC:Rajeev M:+91 8758955577 Phone : +91 2836 655344 FAX : +91 2836 655344,Email Id : import.mun@navio-shipping.com | | For NAVIO SHIPPING LLC As Agents | | | | | | | | | | | | | | | | | | | | | |



:: OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS ::
CUSTOM HOUSE, MUNDRA CUSTOM, 5-B, PORT USER BUILDING
(PUB), MP & SEZ, PORT ROAD, MUNDRA
PHONE : 02838-271162/271421 FAX : 02838-271421
Email – siibmundra@gmail.com

F. No. S/15-143/Long Standing/SIIB-A/CHM/22-23

Date: 18.09.2023

DIN COULD NOT BE GENERATED DUE TO TECHNICAL ERROR

SUMMONS
(ISSUED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962)

Whereas, I, Arun Kumar, Superintendent of Customs (SIIB), Custom House, Mundra, duly employed in an enquiry/investigation regarding *"long standing container no. NLLU9504533 & NLLU9506074 covered under IGM No. 2323072 dated 29.09.2022"* of M/s Philippe Trading Private Limited, Dehradun, Uttarakhand..

Whereas, I am satisfied that the relevant documents/information are in your possession or under your control, now therefore, in exercise of the power conferred on me under Section 108 of the Customs Act, 1962, I hereby summon you to appear before me in person to give evidence or take statement truthfully on such matter concerning inquiry at **ROOM No. 206, SPECIAL INTELLIGENCE & INVESTIGATION BRANCH, CUSTOM HOUSE, MUNDRA CUSTOM, 5-B, PORT USER BUILDING (PUB), MP & SEZ, PORT ROAD, MUNDRA** on **25.09.2023 at 1200 HRS.**

You are not to leave the above mentioned Customs office without permission and if the case is adjourned without ascertaining the date of adjournment.

Non-compliance with this summons is an offence under Section 174 and 175 of the Indian Penal Code.

You are warned that giving false evidence in these enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code.

Schedule

To give Statement and to tender evidences and to produce the following documents/information:-

1. *Copies of all mails/documents provided to/ received from in relation to import of container no. container no. NLLU9504533 & NLLU9506074 covered under IGM No. 2323072 dated 29.09.2022.*
2. *Copies of all mails/documents received/issued to M/s Rudraksh Terminal LLP in relation to above containers*
3. *Detail of purchase order/contract/agreements and payment particular in relation to goods imported in above containers.*



To,

M/s Philippe Trading Private Limited, Dehradun,
House No. 237 178 2 packet 11 Vivek,
Dehradun, Uttarakhand-248001

(Arun Kumar)
Superintendent (SIIB)
Custom House, Mundra

Note: *The above enquiry/investigation is deemed to be a judicial proceeding within the meaning of section 193 & 228 of the Indian Penal Code and giving false evidence in these proceedings are punishable under Law.*



:: OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS ::
CUSTOM HOUSE, MUNDRA CUSTOM, 5-B, PORT USER BUILDING
(PUB), MP & SEZ, PORT ROAD, MUNDRA
PHONE : 02838-271162/271421 FAX : 02838-271421
Email – siibmundra@gmail.com

F. No. S/15-143/Long Standing/SIIB-A/CHM/22-23

Date: 18.09.2023

DIN COULD NOT BE GENERATED DUE TO TECHNICAL ERROR

SUMMONS
(ISSUED UNDER SECTION 108 OF THE CUSTOMS ACT, 1962)

Whereas, I, **Arun Kumar**, Superintendent of Customs (SIIB), Custom House, Mundra, duly employed in an enquiry/investigation regarding *"long standing container no. DRYU9063186 & ECMU9495021 covered under IGM No. 2322402 dated 21.09.2022 and NLLU9504533 & NLLU9506074 covered under IGM No. 2323072 dated 29.09.2022"* of M/s Fruzio Automobile Private Limited and M/s Philippe Trading Private Limited, respectively.

Whereas, I am satisfied that the relevant documents/information are in your possession or under your control, now therefore, in exercise of the power conferred on me under Section 108 of the Customs Act, 1962, I hereby summon you to appear before me in person to give evidence or take statement truthfully on such matter concerning inquiry at **ROOM No. 206, SPECIAL INTELLIGENCE & INVESTIGATION BRANCH, CUSTOM HOUSE, MUNDRA CUSTOM, 5-B, PORT USER BUILDING (PUB), MP & SEZ, PORT ROAD, MUNDRA** on **25.09.2023 at 1200 HRS.**

You are not to leave the above mentioned Customs office without permission and if the case is adjourned without ascertaining the date of adjournment.

Non-compliance with this summons is an offence under Section 174 and 175 of the Indian Penal Code.

You are warned that giving false evidence in these enquiry proceedings is an offence punishable under Section 193 of the Indian Penal Code.

Schedule

To give Statement and to tender evidences and to produce the following documents/information:-

1. Copies of all mails/documents provided to/ received from in relation to import of container no . *DRYU9063186 & ECMU9495021 covered under IGM No. 2322402 dated 21.09.2022 and NLLU9504533 & NLLU9506074 covered under IGM No. 2323072 dated 29.09.2022.*
2. Copies of all mails/documents received/issued to of M/s Fruzio Automobile Private Limited and M/s Philippe Trading Private Limited, respectively in relation to above containers
4. Detail of purchase order/contract/agreements and payment particular in relation to goods imported in above containers.



To,

M/s Rudraksh Terminal LLP,
Shivam Park, Plot No 19, Nana Kapava,
Mundra, Kachchh-370415

[Handwritten signature]

[Handwritten signature]
(Arun Kumar)
Superintendent (SIIB)
Custom House, Mundra

Note: The above enquiry/investigation is deemed to be a judicial proceeding within the meaning of section 193 & 228 of the Indian Penal Code and giving false evidence in these proceedings are punishable under Law.

RUDRAKSH TERMINAL LLP.

EXPERIENCE THE TOGETHERNESS

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Date: 25-09-2023

To,

SIIB Mundra

Custom House, Mundra Customs,

5-B, PUB, MP & SEZ, Port Road Mundra 370421

Subject: Reg Summon Issued under Section 108 of the customs Act, 1962

Ref: F.No.S/15-143/Long Standing/ SIIB-A/CHM/22-23 Dated 18.09.2023

Respected Sir,

We Rudraksh Terminal LLP, have received the summon against the long-standing container Lying at Port as on letter Dated 18-09-2023, whereas Self Appeared in Personal on Dated 25-09-2023 for giving clarification and details against the Consignment we had.

Here, we have received only information against the Container (DRYU9063189, ECMU9495021, NLLU9504533 & NLLU9506074) through the Liner on Email stating the Containers are lying in your Account at Terminal Since Long Days. The Correspondence through Liner on Email is submitted with these letters where we have cleared them that this shipment doesn't belongs to Rudraksh Terminal LLP nor we have Given any NOC for filling the IGM On Behalf of Party for SEZ.

As per the communication Through Liner we got to know that there is a Forwarder involved in the Shipment, further we have also given NOC against the such shipment previously having container NO TCLU6098823 / TGHU9106372 / NLLU9506140 due to non-availability of space within our Premises.

Against such consignment the Person approached for clearing is From Shree Ji Logistics – Mr. Dev Ji Bhai Contact No. 9879207291 we refused to do the clearance as there were no documents either any person approached for filling the BOE

Keeping in view the above facts that we would like to state that we have no connection with these shipments whereas the Forwarder has Put our Name on BL Without our consent or Approval.

Thanking You,

Yours Truly

For, Rudraksh Terminal LLP



Received
25/09/23

E-mail: - info@rudrakshterminal.com
Mob.: 9586878729, 8758017299
GSTNO: 24ABAFR2482A1ZP

Block - B Plot, 01 A, Sector 12-s, Light Engineering
Zone, Adani Port Special Economic Zone Ltd.
Mundra, Kutch (Gujarat) 370421

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SUMMONS**[under Section 108 of the Customs Act, 1962(52 of 1962)]**

To,

**M/s Philippe Trading Private Limited,
Dehradun,****House No. 237 178 2 packet 11 Vivek,
Dehradun, Uttarakhand-248001**

WHEREAS, I, **Arun Kumar** am making inquiry in connection with
long standing container no. **NLLU9504533 & NLLU9506074** covered under **IGM
No. 2323072** dated **29.09.2022**
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or
under your control:

**1. 1. Copies of all mails/documents provided to/ received from in relation to
import of container no. container no. NLLU9504533 & NLLU9506074
covered under IGM No. 2323072 dated 29.09.2022**

**2. 2. Copies of all mails/documents received/issued to M/s Rudraksh
Terminal LLP in relation to above containers**

**3. 3. Detail of purchase order/contract/agreements and payment particular
in relation to goods imported in above containers and to render oral
statement in the matter**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the
Customs Act, 1962, I do hereby summon you to appear before me in person on
2023-10-09 at **12:00:AM** at the office of
the **Commissioner of Customs, Custom House Mundra, Room No.206,SIIB
Section, Custom House, 5-B, Port User Building, MP & SEZ, Mundra.**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of
section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-
compliance of this summon is an offence punishable under Section 174 & 175 of the
Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **03** day of **October, 2023** at
CH Mundra

Name : **Arun Kumar**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Philippe Trading Private Limited,
Dehradun,

House No. 237 178 2 packet 11 Vivek,
Dehradun, Uttarakhand-248001

WHEREAS, I, Arun Kumar am making inquiry in connection with
long standing container no. NLLU9504533 & NLLU9506074 covered under IGM No. 2323072 dated
29.09.2022

under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

1. 1. Copies of all mails/documents provided to/ received from in relation to import of container no. container no. NLLU9504533 & NLLU9506074 covered under IGM No. 2323072 dated 29.09.2022
2. 2. Copies of all mails/documents received/issued to M/s Rudraksh Terminal LLP in relation to above containers
3. 3. Detail of purchase order/contract/agreements and payment particular in relation to goods imported in above containers and to render oral statement in the matter

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me in person on **2024-01-10 at 10:30:AM** at the office of **Room No.206,SIIB Section, Custom House, 5-B, Port User Building, MP & SEZ, Mundra.**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860) and non-compliance of this summon is an offence punishable under Section 174 & 175 of the Indian Penal Code, 1860.

Given under my hand and seal of office to-day the **03** day of **January, 2024** at **Mundra**

Name : Arun Kumar

Signature

Designation

Superintendent / Appraiser / Senior Intelligence Officer
Arun Kumar
Superintendent (SIIB)
Custom House, Mundra



**PANCHNAMA DATED 23.10.2024 and 24.10.2024 DRAWN AT CFS- M/s MICT, APSEZ,
Mundra**

| Sr. No. | Name & Address of Panchas/Witness (S/Shri) | Age | Occupation |
|---------|--|---------|------------|
| 1. | Shri Vachaspati Tripathi, Add: Sonbarsa, Sonbarsa, Pratapgarh, Uttar Pradesh- 230135 (Aadhar No. 7398 6103 836) | 32 Year | Service |
| 2. | Shri Arvind Kumar Sharma, Address: S/o Shri Ram Naresh Sharma, Mohalla- Muridkhani, Pihani Dehat, Hardoi, UP- 241406 (Aadhar No. 241406) | 24 Year | Service |

On being called upon by a person introducing himself as Shri Shiv Prasad Mishra, Preventive Officer, SIIB, Customs House, Mundra (herein after referred to as "Customs Officer"), we the above named persons appeared before him at the gate of MICT CFS, APSEZ, Mundra (herein after referred to as "the CFS") on 23.10.2024 at 12:00 Hrs. Thereafter, the Customs Officer introduced one person named Shri M P Sisodiya as Superintendent of Customs and then informs to we the above named Panchas that they have to examine consignment imported under the below mentioned IGM details & Customs Officer shows us the copy of Final Print of IGM-SEA of the respective consignments.

| Sr No | IGM No & Date | Bill of Lading No & Date | Goods Declared | Name of the Consignee | Container No | No of Packages Declared to be stuffed. |
|-------|--------------------------|--------------------------------|---|--|--------------|--|
| 1. | 2322402 dated 21.09.2022 | 012973EXIN005 dated 13.09.2022 | Medicated Mask | Fruzio Automobile Private Limited, Shop No 7, Kataria Market, Gurgoan, Haryana- 122006 | DRYU9063189 | 114 |
| 2. | ---do--- | 012974EXIN002 dated 13.09.2022 | Medicated Mask | ---do--- | ECMU9495021 | 114 |
| 3. | 2323072 dated 29.09.2022 | SKFMUN000152 dated 21.09.2022 | Stylish Mannequin Head with Coloured Hair | Philippe Trading Pvt Ltd, Dehradun, Uttarakhand- 248001 | NLLU9504533 | 126 |
| 4. | ---do--- | SKFMUN000156 dated 29.09.2022 | Medicated Mask | ---do--- | NLLU9506074 | 114 |

Customs Officer told us that the above mentioned consignments are lying in MICT CFS & requested us to remain present during the examination proceeding as independent witnesses, to which we the above named panchas voluntarily give consent to remain present during the examination as independent witness as Panchas.

Thereafter, the Customs Officer asks the security man standing at the gate of MICT CFS, APSEZ, Mundra to call a responsible person from the CFS. After some time, one person comes along with security man and introduces himself as Shri Kantilal Makani, Manager, Operation in MICT CFS,

1/5

V.P. Tripathi
24/10/2024

Sharma
24/10/24

APSEZ, MUNDRA . The Customs Officer informs him the purpose of their visit and request him to extend co-operation in examination. Before entering into the CFS premises the Customs Officers offer their personal search to Shri Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, MUNDRA which is declined by them politely.

Thereafter, Shri Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, MUNDRA, lead we the above Panchas, and the Customs Officer to Warehouse No. 2 (Near Shutter No. 5-6) of the CFS where two containers namely Container No. DRYU9063189 & ECMU9495021. The Customs Officer shows copy of IGM No. 2322402 dated 21.09.2022 in respect to Bill of Lading No. 012973EXIN005 dated 13.09.2022 & 012974EXIN002 dated 13.09.2022 pertaining to Container No. DRYU9063189 & ECMU9495021 respectively. We the Panchas & Shri Kantilal Makani put our dated signature on the above mentioned documents.

Further, on verification of Container numbers and Seal numbers, we find that container No. DRYU9063189 is sealed with Seal No. TMF1096 & Container No. ECMU9495021 is sealed with Seal No. MDXD0494562 which matches with seal number mentioned in the IGM Copy. After being satisfied regarding intactness of the seal, the customs officer requests Shri Kantilal Makani, Manager, Operation in MICT to arrange labourer for seal cutting and completely de-stuffing the cargo from the said containers. After some time, Shri Kantilal Makani, Manager, Operation in MICT arranges labourers for seal cutting and destuffing the goods from the containers. Seal of the both the containers i.e. Container No. DRYU9063189 & ECMU9495021 is cut and gates of the containers are opened. On opening of the container gates, it is seen that both the containers are fully stuffed with the cargo packed in packages. Then the Customs Officer requests Shri Kantilal Makani to ask the labourer to start the de-stuffing of the cargo. Then, Shri Kantilal Makani instructs the labourer to start destuffing of the cargo from both the containers and cargo and keep the same in separate area of the warehouse. After some time, whole cargo from the containers destuffed and kept in warehouse area near to Shutter No. 4 & 5. Thereafter, examination of the cargo started.

Examination of Cargo in r/o Container No. DRYU9063189

On examination of the cargo, it is found that total number of Packages has been 549.

Each Package is pasted with stickers having details like Exporter, Consignee, No of PCS, Product Name, Lot No.

Picture of one of the such packages pasted with such sticker is pasted hereunder:

| | |
|--------------|--|
| EXPORTER | AMIT KUMAR GENERAL TRADING LLC, DUBAI, U.A.E. |
| CONSIGNEE | RUDRAKSH TERMINAL LLP, MUNDRA, INDIA |
| NO. OF PCS | 1350 PCS / CARTON |
| PRODUCT NAME | MEDICATED MASK [100% HIGH QUALITY COTTON MASK] |
| LOT No. | CM - 88 |

Handwritten signature
24/10/24

Handwritten signature
24/10/24

On examination of cargo, on visual appearances, it appears to be '2-3 layered Cotton Masks'. Representative samples have also been withdrawn by the Customs Officers from the said consignment for lab test in presence of we, the panchas and Shri. Kantilal Makani, Manager, Operation in MICT

Handwritten signature
24/10/2024

Handwritten signature
24/10/24

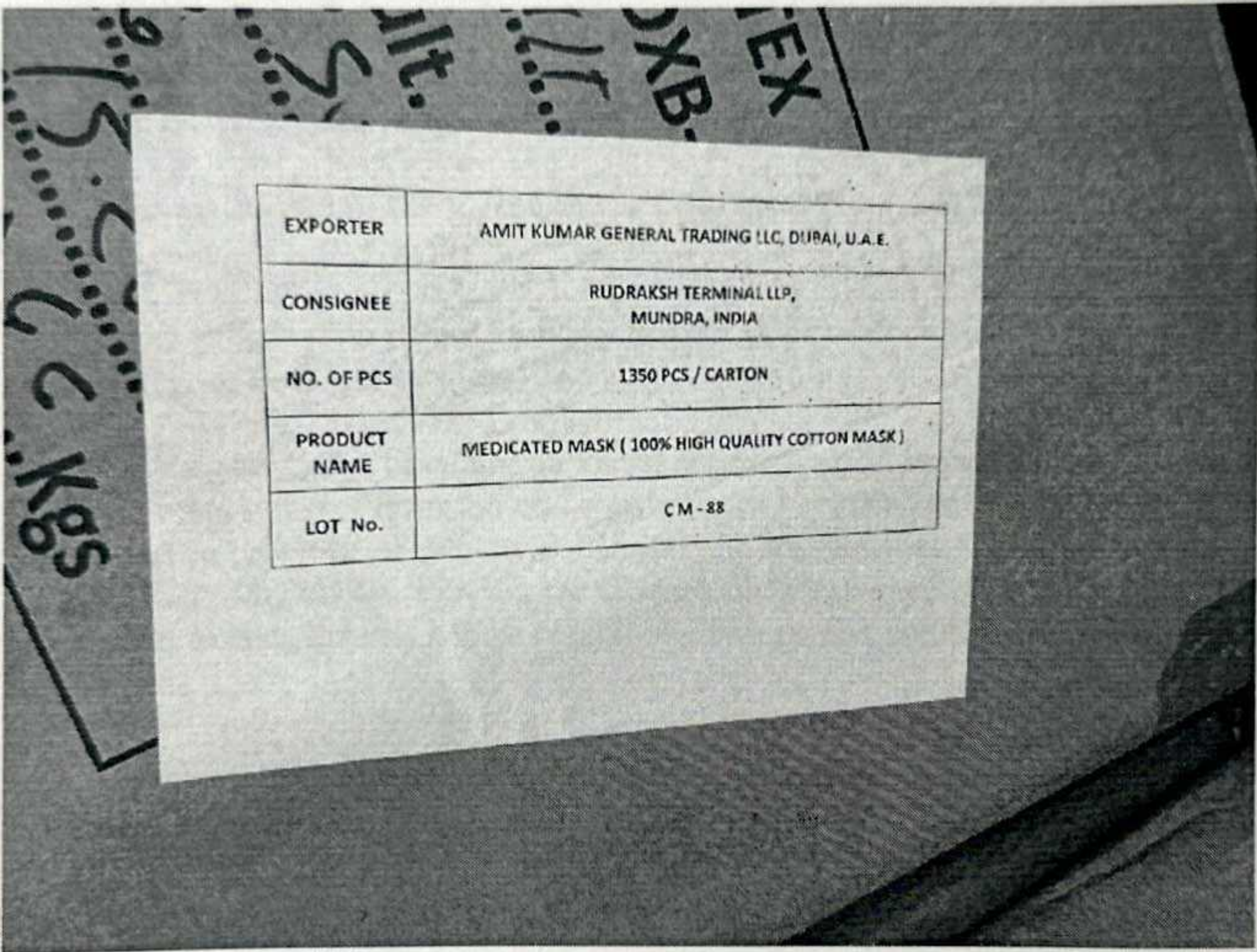
CFS, APSEZ, MUNDRA. Further, the Customs Officers have instructed to said Shri Kantilal Makani, MICT CFS to keep the goods intact and in the safe custody of CFS till further instructions by Customs Department.

Examination of Cargo in r/o Container No. ECMU9495021

On examination of the cargo in respect to Container No. ECMU9495021, it is found that total number of Packages has been 550.

Each Package is pasted with stickers having details like Exporter, Consignee, No of PCS, Product Name, Lot No.

Picture taken one of the such packages pasted with such sticker is pasted hereunder:



On examination of cargo, on visual appearances, it appears to be '2-3 layered Cotton Masks'. Representative samples have also been withdrawn by the Customs Officers from the said consignment for lab test in presence of we, the panchas and Shri. Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, MUNDRA. Further, the Customs Officers have instructed to said Shri Kantilal Makani, MICT CFS to keep the goods intact and in the safe custody of CFS till further instructions by Customs Department.

Then proceedings regarding examination of goods covered under container no. DRYU9063189 & ECMU9495021 imported under Bill of Lading No. 012973EXIN005 dated 13.09.2022 & 012974EXIN002 dated 13.09.2022 concludes at 19:00 Hrs on 23.10.2024 and we have been told that we will again gather on 24.10.2024 at 12:30 Hrs for examination of remaining containers no. NLLU9504533/40 HC & NLLU9506074/40HC imported under Bill of Lading No. SKFMUN000152 dated 21.09.2022 & SKFMUN000156 dated 21.09.2022.

Kant
24/10/24

[Signature]
24/10/24

V. P. Tripathi
24/10/2024

[Signature]
24/10/24

Accordingly, we the panchas, again gather near Shutter No. 11 & 10 of MICT CFS, APSEZ, Mundra at 12:30 Hrs on 24.10.2024 for examination of the goods stuffed in NLLU9504533/40 HC & NLLU9506074/40HC

On verification of Container numbers and Seal numbers, we find that container No. NLLU9504533/40 HC is sealed with Seal No. 391711 & Container NLLU9506074/40HC is sealed with Seal No. 391714 which matches with seal number mentioned in the IGM Copy. After being satisfied regarding intactness of the seal, the customs officer requested to Shri Kantilal Makani, Manager, Operation in MICT to arrange for labourer for seal cutting and completely de-stuffing the cargo from the said containers. After some time, Shri Kantilal Makani, Manager, Operation in MICT arranged labourers for seal cutting and destuffing the goods from the containers. Seal of the both the containers i.e. Container No. NLLU9504533/40 HC & NLLU9506074/40HC is cut and gates of the containers were opened. On opening of the container gates, it is seen Both the containers are fully stuffed with the cargo packed in packages. Then the Customs Officer requests Shri Kantilal Makani to ask the labourer to start the de-stuffing of the cargo. Then, Shri Kantilal Makani instructs the labourer to start destuffing of the cargo from both the containers and cargo and keep the same in separate area of the warehouse. After some time, whole cargo from the containers destuffed and kept in warehouse area near to Shutter No. 10 & 11. Thereafter, examination of the cargo started.

Examination of the Cargo in r/o Container No. NLLU9506074/40

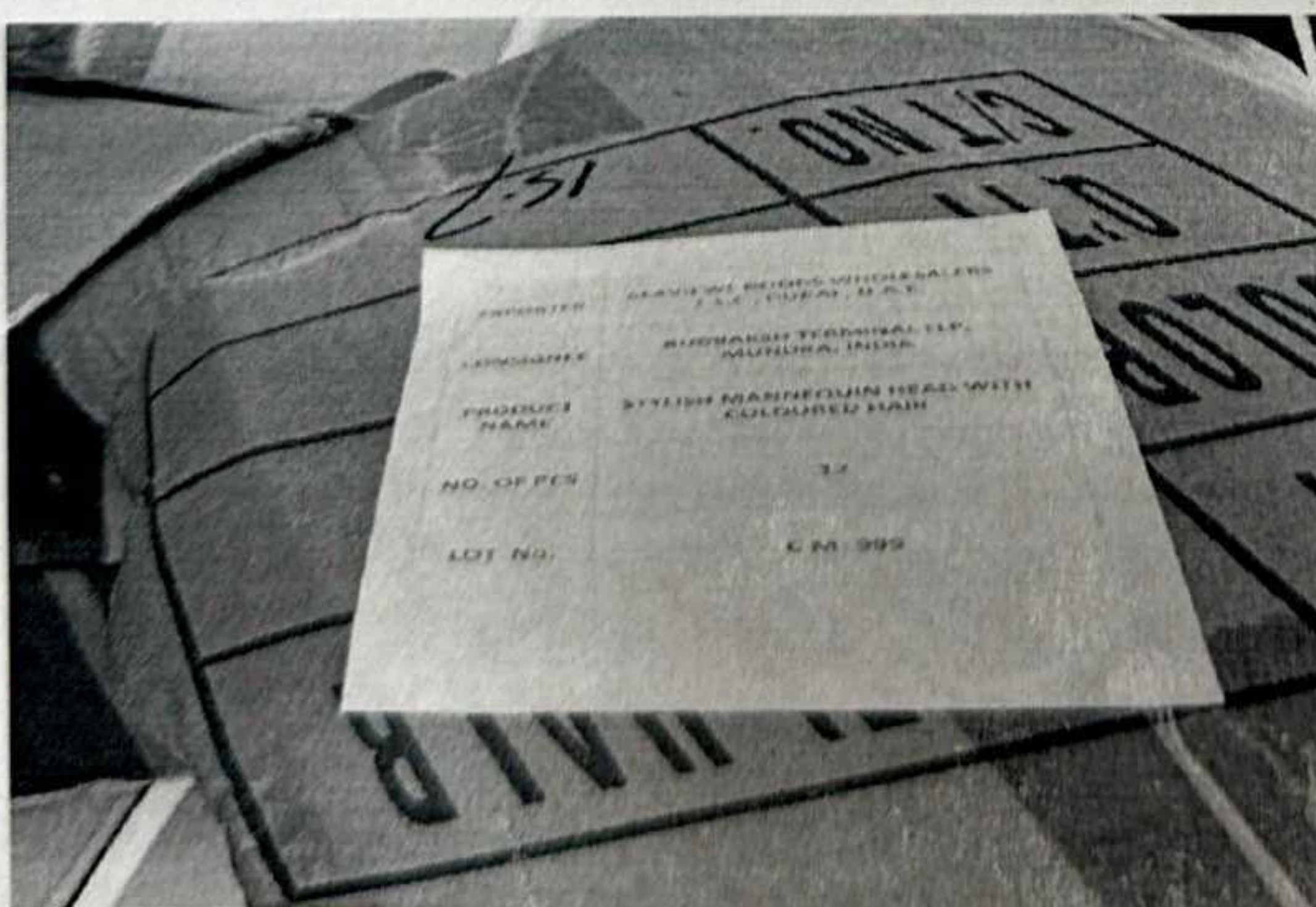
On examination of the cargo in respect to Container No. NLLU9506074/40, it is found that total number of Packages has been 551.

On examination of cargo, on visual appearances, it appears to be '2-3 layered Cotton Masks'. Representative samples from the said consignment have also been withdrawn by the Customs Officers for lab test in presence of we, the panchas and Shri. Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, MUNDRA. Further, the Customs Officers have instructed to said Shri Kantilal Makani, MICT CFS to keep the goods intact and in the safe custody of CFS till further instructions by Customs Department.

Examination of the Cargo in r/o Container No. NLLU9504533/40

There are total 675 packages. Some packages are damaged. some packages are stickered with details Exporter, Consignee, Product Name, No. of Pcs & Lot No.

Photograph taken from one of such package is pasted hereunder:



4/5

V.P. Tripathi
24/10/2024

Shri Kantilal Makani
24/10/24

| | |
|-----------------|---|
| EXPORTER | VITAL ENERGY FZE, HAMRIYAH FREE ZONE, SHARJAH, U.A.E. |
| CONSIGNEE | RUDRAKSH TERMINAL LLP, MUNDRA, INDIA |
| PRODUCT NAME | MEDICATED TOWEL ROLL |
| NO. OF PCS | EACH BOX - 36 PCS |
| LOT No. | TF- 199 |

Further, on detailed examination of each package and cargo in the said packages, it is observed that two types of cargo are found (as mentioned in the sticker of package):

- (i) Stylish Mannequin Head With Coloured Hair: Total 659 Packages
- (ii) Medicated Towel Roll: Total 16 Packages.

On opening of packages of Stylish Mannequin Heads, it is seen that each package contained 12 Pcs of Mannequin Heads. In order to rule out any concealment, some randomly selected mannequin heads have been cut with the help of knife and cutter. It has been found that inside the mannequin heads, there has been two types of material and characteristics/chemical composition can not be ascertain on visual appearances and the same needs to be test by laboratory, as told by the Customs Officer.

Accordingly, Representative samples from the said consignment have also been withdrawn by the Customs Officers for lab test in presence of we, the panchas and Shri. Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, MUNDRA.

After examining the goods, the CFS representative Shri Kantilal Makani, Manager, Operation in MICT, with the consent of Customs Officer, asks the labourer to start re-stuffing of the cargo in container no. NLLU9504533. After completion of re-stuffing of the said goods in Container in presence of we, the panchas and Shri Kantilal Makani, Manager-Operations, MICT CFS, He also put onetime bolt seal on the said container **NLLU9504533/40** with CFS Safety Seal bearing no. MICT 008968.

Thereafter, Officers directed Shri Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, Mundra not to deal, part with, move or release the goods of any of the consignments examined under the present panchnama proceedings, without the permission of SIIB, Customs House Mundra for which Shri Kantilal Makani undertook to follow, in presence of we all present.

The above panchnama commenced at around 12:00 Hrs on 23.10.2024 which was concluded at 19:00 Hrs on 23.10.2024 . Further, the same again commenced on 24.10.2024 at 12:30 Hrs which concluded at 22:30 Hrs on 24.10.2024.

At the end of the examination, before leaving the CFS premises the Custom Officers again offered their personal search to Shri Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, Mundra which is declined by them politely. Nothing is taken over by the Officers. Neither any damage

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V.P. Prapaty
24/10/2024

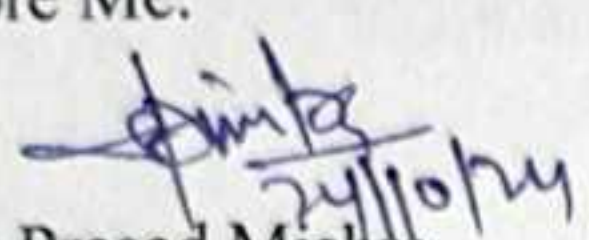
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24/10/24

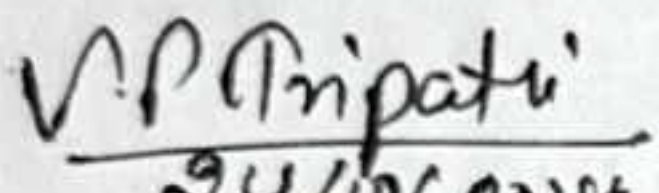
[Signature]
24/10/24

to any goods is caused during the examination. We, the above mentioned panchas, Customs Officers and Shri Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, Mundra remained present throughout the above mentioned panchnama proceedings. The above-mentioned proceedings/panchnama concluded in cordial manner. The Panchanama has been prepared on the laptop of the Customs Officer and printout has been taken in the printer in CFS office. The Panchnama is readout in vernacular language as well as we, the panchas read over this panchnama and in token of its correctness and finding the same as per our say and version, we, the panchas, put our dated signatures on all the pages of this panchnama. We the panchas & Shri Kantilal Makani, Manager, Operation in MICT CFS, APSEZ, Mundra remained present throughout the panchnama proceedings and fully agreed with the content thereof.

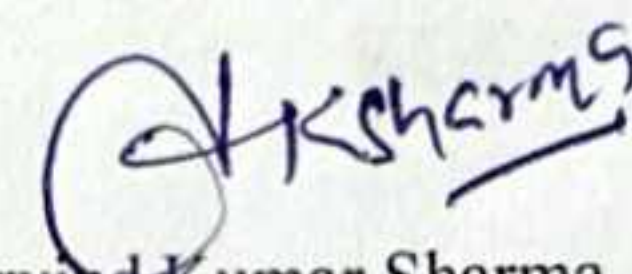
Before Me:

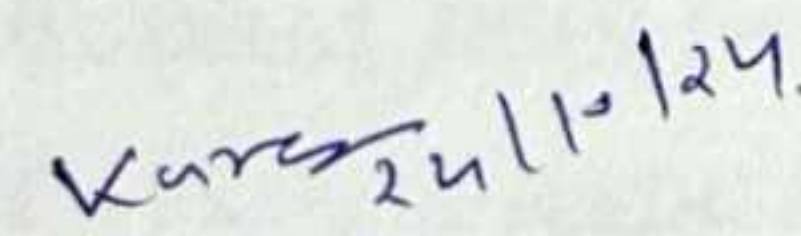

Shiv Prasad Mishra
Preventive Officer (SIIB)
Customs House, Mundra

Panch-01


24/10/2024
Vachaspati Tripathi
Sonbarsa, Pratapgarh, Uttar
Pradesh: 230 135

Panch-02


Arvind Kumar Sharma
S/o Ram Naresh Sharma,
Mohalla Mureedkhani, Pihani
Dehat, Hardoi, UP-241406


Kantilal Makani, Manager,
Operation in MICT CFS,
APSEZ, Mundra

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

| | | | |
|-----------------|--|----------------------|------------|
| IGM NUMBER : | 2322402 | IGM DATE : | 21/09/2022 |
| Line No | 89 | Subline No | 0 |
| BL Number | 012973EXIN005 | BL Date | 13/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *ZONE ADANI PORT & SEZ LTD MUNDRA DIST KUTCH GUJARAT 370421 INDIA | | |
| Goods Desc | 114 PKGS OF MEDICATED MASK | | |

Importter's Name & Address :

RUDRAKSH TERMINAL LLP
ON ACC OF FRUZIO AUTOMOBILE PF
LIMITED BLOCK B SECTOR 12S PLOT
01 A SECTOR 12S LIGHT ENGINEERING

Consignee's Name & Address :

FRUZIO AUTOMOBILE PRIVATE LIM
SHOP NO 7 KATARIA MARKET NEAR
LA HEIGHTS SECTOR 37C GURUGRAM
GURGAON HARYANA INDIA 122006

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|---------|
| Container No | DRYU9063189 | Container Status | LCL | Seal No | TMF1096 |
| Cont Agent Cd : | AAECN7426N | Container Weight | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

V.P. Anipati
23/10/2024

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Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUNI)

Final Print IGM-SEA

| | | | |
|-----------------|--|----------------------|------------|
| IGM NUMBER : | 2322402 | IGM DATE : | 21/09/2022 |
| Line No | 79 | Subline No | 0 |
| BL Number | 012974EXIN002 | BL Date | 13/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *ZONE ADANI PORT & SEZ LTD MUNDRA DIST KUTCH GUJARAT 370421 INDIA | | |
| Goods Desc | 114 PKGS OF MEDICATED MASK | | |

Importter's Name & Address :

RUDRAKSH TERMINAL LLP
ON ACC OF FRUZIO AUTOMOBILE PF
LIMITED BLOCK B SECTOR 12S PLOT
01 A SECTOR 12S LIGHT ENGINEERING

Consignee's Name & Address :

FRUZIO AUTOMOBILE PRIVATE LIM
SHOP NO 7 KATARIA MARKET NEAR
LA HEIGHTS SECTOR 37C GURUGRAM
GURGAON HARYANA INDIA 122006

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|-------------|
| Container No | ECMU9495021 | Container Status | LCL | Seal No | MDXD0494562 |
| Cont Agent Cd : | AAECN7426N | Container Wt | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

V. P. Tripathi
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23/10/24

Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

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|-----------------|--|----------------------|------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 98 | Subline No | 0 |
| BL Number | SKFMUN000152 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 126 | Package Type | PKG |
| Gross Weight | 2800 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DISTT KUTCH GUJRAT 370421 INDIA | | |
| Goods Desc | STYLISH MANNIEQUIN HEAD WITH COLOURED HAIR | | |

Importter's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

Consignee's Name & Address :

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|-----|-----------------|--------|
| Container No | NLLU9504533 | Container Status | LCL | Seal No | 391711 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.8 | Total Package : | 126 |
| ISO Code | 4200 | SOC | N | | |

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Indian Customs EDI System - Imports V1.5
MUNDRA SEZ PORT, MUNDRA, GUJARAT (INMUN1)

Final Print IGM-SEA

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|-----------------|---|----------------------|------------|
| IGM NUMBER : | 2323072 | IGM DATE : | 29/09/2022 |
| Line No | 104 | Subline No | 0 |
| BL Number | SKFMUN000156 | BL Date | 21/09/2022 |
| HBL Number | | HBL Date | |
| Port Shipment | AEJEA | Destination Port : | INAJM6 |
| Nature of Cargo | C | Item Type | OT |
| Cargo Movement | TI | Dest. Code | |
| Total Package | 114 | Package Type | PKG |
| Gross Weight | 2508 | Unit | KGS |
| Gross Volume | | Unit | |
| MLO Code | AAECN7426N | Carrier Code | |
| Bond No | | Mode of Transhipment | R |
| IMCO Code | ZZZ | UNO Code | ZZZZZ |
| Marks | *MUNDRA DIST KUTCH GUJARAT 370421 INDIA | | |
| Goods Desc | MEDICATED MASK | | |

Importter's Name & Address :

RUDRAKSH TERMINAL LLP
PHILIPPE TRADING PRIVATE LIMITE
BLOCK B SECTOR 12 S PLOT NO 01 A
SECTOR 12 S LIGHT ENGINEERING Z

Consignee's Name & Address :

PHILIPPE TRADING PRIVATE LIMITE
HOUSE NO 237 178 2 PACKET I I VIVE
DEHRADUN DEHRADUN UTTARAKH
248001 INDIA

| | | | | | |
|-----------------|-------------|------------------|------|-----------------|--------|
| Container No | NLLU9506074 | Container Status | LCL | Seal No | 391714 |
| Cont Agent Cd : | AAECN7426N | Container Wteigh | 2.51 | Total Package : | 114 |
| ISO Code | 4200 | SOC | N | | |

V.P. Prapat

23/10/2024

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24/10/24

Kan
23/10/24

OKShams
28/10/24



भारत सरकार
GOVERNMENT OF INDIA

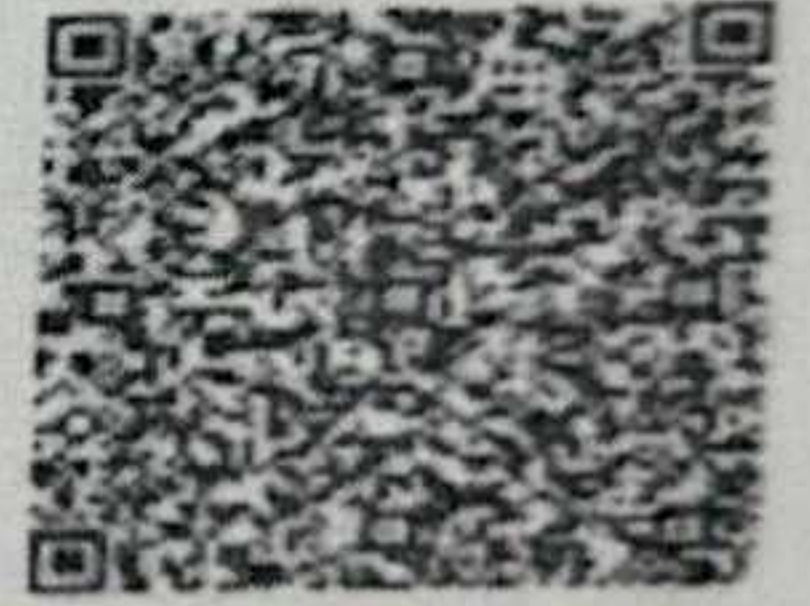


वाचस्पति त्रिपाठी

Vachaspati Tripathi

जन्म तिथि/ DOB: 03/07/1992

पुरुष / MALE



7398 6103 8306

मेरा आधार, मेरी पहचान

✓ P Tripathi
24/10/2024



भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

-, -, सोनबरसा, सोनबरसा,
प्रतापगढ़,
उत्तर प्रदेश - 230135

Address:

-, -, sonbarsa, Sonbarsa,
Pratapgarh,
Uttar Pradesh - 230135

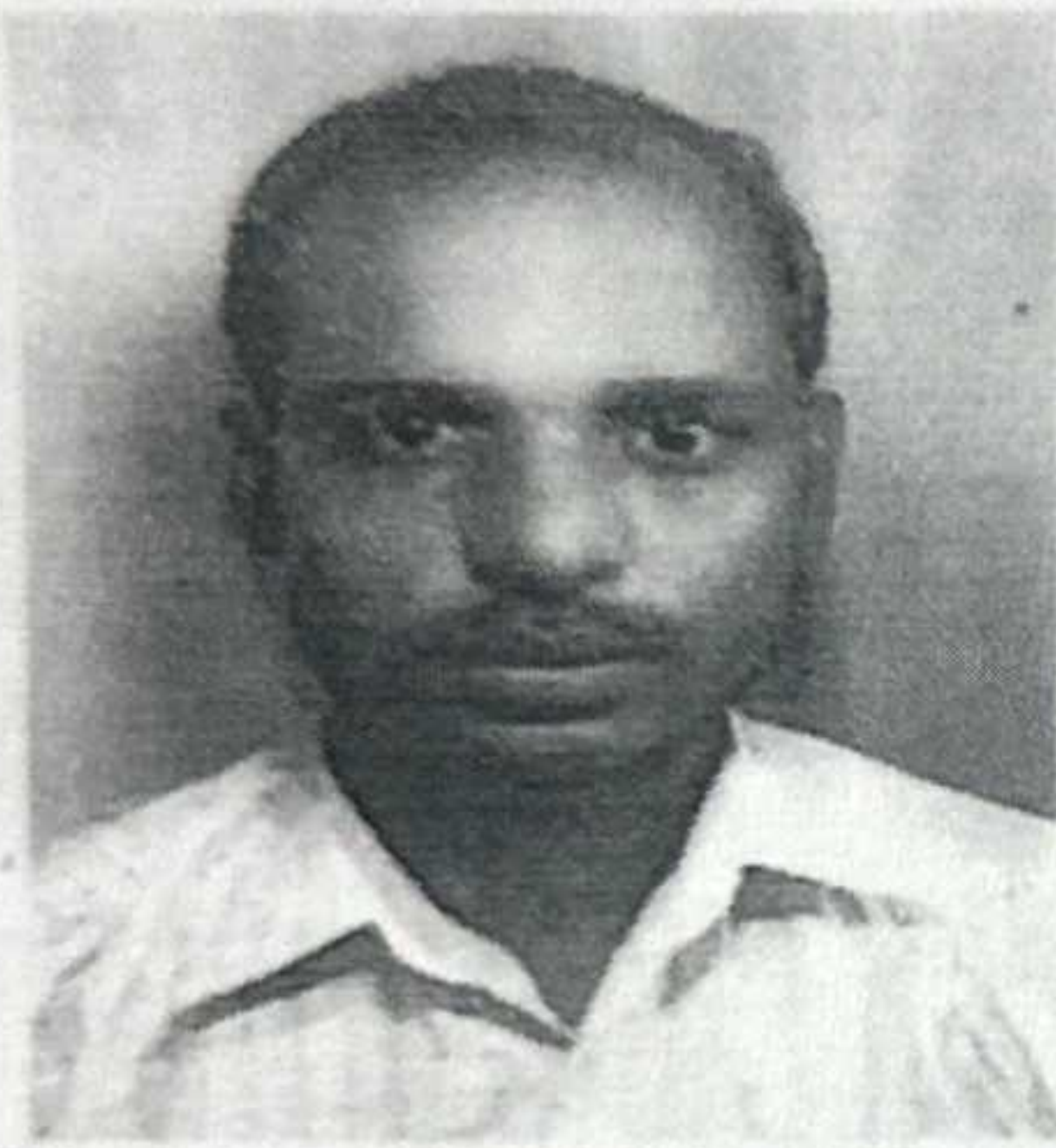
7398 6103 8306

MERA AADHAAR, MERI PEHACHAN

V. P. Tripathi
24/10/2024



भारत सरकार
GOVERNMENT OF INDIA



अरविन्द कुमार शर्मा

Arvind Kumar Sharma

जन्म तिथि/ DOB: 12/07/1990

पुरुष / MALE



9511 2442 2495

मेरा आधार, मेरी पहचान

Arvind
24/11/24

भारतीय विशिष्ट पहचान प्राधिकरण
UNIQUE IDENTIFICATION AUTHORITY OF INDIA

पता:

S/O राम नरेश शर्मा,
मोहल्ला मुरीदखानी,
पिहानी देहात, हरदोई,
उत्तर प्रदेश - 241406

Address:

S/O Ram Naresh Sharma,
Mohalla Mureedkhani, Pihani
Dehat, Hardoi,
Uttar Pradesh - 241406

9511 2442 2495

MERA AADHAAR, MERI PEHACHAN

Sharma
24/11/24

CE-TZ_MUN_SHIB-020_2024-25

28.01.2025

TO WHOM SO EVER IT MAY CONCERN

Pursuant to the examination order released for the consignment under BL.No: SKFMUN000152 dated 21/09/2022 I hereby certified that I have carried out an inspection of the items as per the details given below

PRIMARY PARTICULARS OF CONSIGNMENT:

| | |
|--|--|
| CONSIGNEE NAME | M/s. PHILLIPPE TRADING PVT LTD DEHRADUN, UTTARAKAND 248001 |
| DESCRIPTION OF ITEMS AS PER DECLARATION | STYLISH MANNEQUIN HEAD WITH COLORED HAIR |
| INSPECTION DATE | 09.01.2025 |
| INSPECTION PLACE | MICT CFS, MUNDRA |
| MODE OF INSPECTION | PHYSICAL AND VISUAL |
| CONTAINER NO | NLLU9504533 |

OBSERVATION AND VALUATION:

(i) The cargo consists of Stylish Mannequin Head With Colored Hair and medicated towel roll

(ii) As per the current market details gathered and the valuation performed by the best of my knowledge, the evaluated value of each item was mentioned in the below annexure

ANNEXURE

| S.no | Item Description as per examination | No of packages | No of pcs in each package | Total Qty | Evaluated FOB Value in INR | |
|-------|--|----------------|---------------------------|-----------|----------------------------|-------------|
| | | | | | Unit price | Total Price |
| 1 | STYLISH MANNEQUIN HEAD WITH COLORED HAIR | 659 | 12 | 7,908 | 300 | 23,72,400 |
| 2 | MEDICATED TOWEL ROLL | 16 | 36 | 576 | 120 | 69,120 |
| TOTAL | | | | | | 24,41,520 |



TUSHAR ZANKAT

B.E.(MECH.), AMIE
CUSTOM EMPANELLED CHARTERED ENGINEER

KANDLA | MUNDRA

REG NO: AM187438 - 4
REG DATE : 31-05-2019

CE-TZ_MUN_SHIB-020_2024-25

28.01.2025

I hereby declare that the particulars and statements made in this certificate are true and correct and I have no direct/ indirect interest in the above mentioned items.

| | |
|---------------------------------------|---|
| Signature: |  |
| Date | 28.01.2025 |
| Name of Inspecting Person / Inspector | TUSHAR ZANKAT CHARTERED ENGINEER REG. NO. - AM1874384 |
| Designation | CHARTERED ENGINEER |
| Address (Office) | OFFICE NO.114, FIRST FLOOR, HONEYCOMB CFS, MUNDRA -370421 |
| E Mail Address | ce.tusharzankat@gmail.com |
| Phone Number | 9998593338 |

Note: This report is meant for the custom authorities only. Which may or may not be considered by the custom, this report should not be referred to, if the purpose is anything other than mentioned above.

CE-TZ_MUN_SIIB-020_2024-25

28.01.2025

DISCLAIMER:

1. The Inspection and certificate issued do not absolve manufacturer / seller from their Contractual obligations towards their buyer regarding any harmful defects not visible or detected during the inspection
2. This certificate is the version of my findings at the time and place of inspection. This certificate is issued based on the details and documents provided to me.
3. I hereby declare that I have no direct or indirect interest in the items / goods / properties inspected, valued and certified.
4. The inspection and appraisal have been carried out to the best of my knowledge and ability.
5. No responsibility is accepted to any third party who may use or rely on the whole or any part of the content of this valuation and responsibility is limited to the exercise of reasonable care and this report is not intended to relieve the applicant as well as related parties from their obligations and responsibilities.
6. The method adopted for valuation based on hypothetical calculation, collected information from web portals, documents submitted by the parties concerned and experience based analytical calculation with assumptions.



| | | |
|--|--|--|
| | <p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421</p> <p>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421.</p> <p>PHONE : 02838-271426/271163 FAX :02838-271425</p> <p>E-mail id- siib-mundra@gov.in</p> | |
|--|--|--|

File No.:CUS/SIIB/MISC/678/2024-SIIB-O/o Pr Commr-Cus-Mundra Date:03-02-2025

To
9885
The Additional Commissioner (Anti Evasion)
Central GST Commissionerate, Dehradun,
E-Block, Nehru Colony, Dehradun-248001

Madam/Sir,

Subject: Investigation regarding goods imported by M/s Philippe Trading Private Limited -m/r.

This office is investigating a matter of import of mannequin head with coloured hair & medicated mask imported vide Bill of Lading No. SKFMUN000152 dated 21.09.2022 (Container No. NLLU9504533) & Bill of Lading No. SKFMUN000156 dated 29.09.2022 (Container No. NLLU9506074) wherein consignee is M/s Philippe Trading Private Limited.

2. During examination of above mentioned consignments covered under Bill of Lading No. SKFMUN000152 dated 21.09.2022 (Container No. NLLU9504533) & Bill of Lading No. SKFMUN000156 dated 29.09.2022 (Container No. NLLU9506074), goods have been found in excess quantity as well as mis-declared.

3. Three summons issued to M/s Philippe Trading Private Limited, House No-237/178/2, Packet I I Vivek Vihar, GMS Road, Vivek Vihar G M S Road, Dehradun, Uttarakhand, 248001 are un-delivered and have been returned to this office.

4. As per GST Portal i.e. <https://gst.gov.in>, M/s Philippe Trading Private Limited, House No-237/178/2, Packet I I Vivek Vihar, GMS Road, Vivek Vihar G M S Road, Dehradun, Uttarakhand, 248001 is registered under the jurisdictional of Dehradun Commissionerate. It is, therefore, requested to arrange the delivery of the summons dated 03.02.2025, bearing CBIC-DIN- 20250271MO0000222DC7 issued to M/s Philippe Trading Private Limited for assured compliance. A report in this regard may please be forwarded to this office at the earliest.

5. Please accord it priority.

6. This letter is issued with the approval of the Additional Commissioner, Customs House, Mundra.

Enclosure: Summon dated 03.02.2025 issued to M/s Philippe Trading Private Limited.

Yours faithfully,

Signed by Gajraj

Bachhawat

(Gajraj Bachhawat)

Date: 03-02-2025 20:05:01

Commissioner
Customs House, Mundra

o/c

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

M/s Philippe Trading Pvt Ltd

House No-237/178/2, Packet I I Vivek
Vihar, GMS Road, Vivek Vihar G M S
Road, Dehradun, Uttarakhand, 248001

WHEREAS, I, **Santosh Bando** am making inquiry in connection with
Inquiry regarding import of goods vide Bill of Lading No. **SKFMUN000152** dated
21.09.2022 & **SKFMUN000156** dated **29.09.2022**
under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

- (a) give evidence and / or
(b) produce documents or things of the following description in your possession or under
your control:

1. to render oral statement in the matter
2. To Produce Documentary Evidences in above connection
3. -

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs
Act, 1962, I do hereby summon you to appear before me ☒ in person / or ☐ by an
authorised agent on **2025-02-20** at **10:30:AM** at the office of
Room No. 206, SIIB, PUB Building, Custom House, Mundra

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of
section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-
complance of this summon is an offence punishable under section 208 and section 210 of
Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **3** day of **February, 2025** at **Mundra**

Name : **Santosh Bando**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer