



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद

OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,

चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road
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DIN - 20260171MN0000888B2D

क	फ़ाइल संख्या FILE NO.	(1)S/49-134/CUS/MUN/2023-24 (2)S/49-130/CUS/MUN/2023-24 (3)S/49-129/CUS/MUN/2023-24
ख	अपील आदेश संख्या ORDER-IN- APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962)	MUN-CUSTM-000-APP-791 to 793-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	29.01.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN- ORIGINAL NO.	Order-in-Original no. MCH/ADC/MK/134/2023-24 dated 04.08.2023
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	29.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	(1)M/s BK Sales Corporation, D-1/3, Virat Bhawan, Dr. Mukherjee Nagar Commercial Complex, New Delhi - 110001 (2)M/s. Seastar Maritime Co. Ltd. Rm2112, Techno-Mart 21 Building, 85, Gwangnaru,56-gil, Gwangin-gu, Seol, Korea (3) M/s. Trade Unity FZE, P5 Office No E-32G- 18, Hamriyah Free zone, Sharjah, UAE



1	यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.
	This copy is granted free of cost for the private use of the person to whom it is issued.
2.	सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते है.
	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल.
(a)	any goods exported
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
3.	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट, 1870 के मद सं.6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु.1000/- (रूपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the

	amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.
4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी.ए.-3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :
	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ
	Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016
	2 nd Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -
(क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हजार रूपए.
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;
(ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हजार रूपए
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हजार रूपए.
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10% अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में है, या दंड के 10% अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा।
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.
6.	उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील :- अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-
	(a) in an appeal for grant of stay or for rectification of mistake or for any other purpose; or
	(b) for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.

ORDER-IN-APPEAL

M/s BK Sales Corporation, D-1/3, Virat Bhawan, Dr. Mukherjee Nagar Commercial Complex, New Delhi - 110001 (hereinafter referred to as the '**Appellant No.1**'), M/s. Seastar Maritime Co. Ltd, Rm2112, Techno-Mart 21 Building, 85, Gwangnaru, 56-gil, Gwangin-gu, Seoul, Korea (hereinafter referred to as the '**Appellant No.2**') and (3) M/s. Trade Unity FZE, P5 Office No E-32G- 18, Hamriyah Free zone, Sharjah, UAE (hereinafter referred to as the '**Appellant No.3**') have filed appeals in terms of Section 128 of the Customs Act, 1962, challenging the Order-in-Original no. MCH/ADC/MK/134/2023-24 dated 04.08.2023 (hereinafter referred to as 'the impugned order') issued by the Additional Commissioner, Customs, Mundra (hereinafter referred to as 'the adjudicating authority')

2. Facts of the case, in brief, are that the specific intelligence available with SIIB, Mundra Customs House, indicated that goods "Methanol" loaded on Tanker Vessel MT Opec Galaxy (IMO No 9363833) (hereinafter referred to as "the vessel" for the sake of brevity) is originated from Iran, however, the importer i.e. M/s. B.K. Sales Corporation, Delhi, in connivance with supplier has mis-declared the country of origin of goods, i.e Oman instead of Iran, in order to evade sanctions imposed by USA on Iran for trading in petroleum products. On further enquiry, it was found that the vessel has unloaded 17,520.67 MTs of Methanol at Mundra Port and the importer has filed 04 Bills of Entry for clearance of the same. The Details of the Bills of Entry as below-

Sr. No.	Bill of Entry No. and Date	Qty of Goods (In MTs)	Value of Goods (In Rs.)
1	6722171 dated 01.02.2020 (Warehouse B/E)	7352.67	13,43,56,625.63
2	6693897 dated 30.01.2020 (Warehouse B/E)	8000	14,61,85,400
3	6697200 dated 31.01.2020 (Home Consumption B/E)	1000	1,82,73,175
4	6698121 dated 31.01.2020 (Home Consumption)	1000	1,82,73,175
	Total	17352.67 MTs	Rs. 31,70,88,376/-

2.1 On receipt of the intelligence, the officers of R & I along with the officers of SIIB, Mundra re-boarded the vessel on 01.02.2020 and retrieved the following documents -

1. Port of Call List 2. Deck Log Book 3. Cargo Record Book 4. Visitor Log Book 5 Anchor Watch Log 6. Cargo Loading/De-ballasting Plan 7. Inspection Certificate for the cargo loaded 8. Cargo Manifest and 9. Letter of Indemnity dated 28.01.2020 for delivering the cargo issued by M/s Seastar Maritime Co. Ltd and 10. Emails from the Master of the tanker which revealed that the vessel loaded 17352.67 MTS of Methanol at Dayyer Port, Iran and not in Sohar Port, Oman.

In the retrieved e-mails, the Master was instructed to take the vessel to Oman Port and stay at Oman Port after loading charterers cargo from Dayyer Port. Therefore, the officers of SIIB, Mundra Customs recorded statement of the Master Shri Thin Van Luyen, a Vietnamese citizen under Section 108 of the Customs Act, 1962 on 3 February, 2020 (RUD) wherein the Master Shri. Thin Van Luyen stated that the Port of Loading of goods i.c. 17352.67 MTs Methanol which is unloaded at Mundra Port on 29.01 2020 to 02.02.2020 is Dayyer, Iran and not Sohar, Oman. The retrieved e-mails from the Master's computer also showed instructions given by the ship owner's company to take the vessel to Sohar only for using the Bank letter of Credit and to complete the export and import formalities.

2.2 Inference from the above statement of the Master of the Vessel. From the voluntary statement of the Master of the Vessel MT Opec Galaxy, it was evident that the cargo (17.52.67 MTS of Methanol) discharged at Mundra Port was actually loaded at Dayyer Port in Iran between 24th January, 2020 to 25th January, 2020 and that no loading or discharge of cargo took place in Sohar, Oman. However, the arrival documents submitted before Customs, Bills of Lading and Ship's log books were manipulated on the instructions of the Ship's owners/cargo operators to hoodwink the Indian authorities with malafide intentions to mis-declare the Country of Origin of the goods as Oman.

Thus it appeared that material fact of country of origin of the goods was suppressed to circumvent US sanctions against international trade of petroleum products with Iran. Therefore, the impugned goods appeared to be liable for confiscation in terms of Section 111(m) of Customs Act, 1962 and since the vessel has been used as a conveyance to smuggle the said goods, the vessel is also liable to confiscation under section 115(2) of the Customs Act, 1962. Accordingly, the vessel MT Opec Galaxy was seized vide Seizure Memo dated 03.02.2020.



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2.3 Documents retrieved from the Vessel MT OPEC GALAXY:

(i) Emails 11.01.2020, 20.01.2020 and 24.01.2020 from M/s. Seastar Maritime Co. Ltd Scrutiny of emails pointed towards the well planned conspiracy of the vessel owners to disguise the Iranian origin of the goods by declaring the same as Omani Origin at the time of discharge in Mundra.

(ii) Original Deck log book, Cargo Record Book and Visitors Log Book showing the visit of vessel to Dayyer Port, Iran between 23.01.2020 to 26.01.2020- The part of the said log books showing the visit of the vessel MT OPEC GALAXY to Dayyer Port, Iran in January-2020 is mentioned below

(a) **Deck Log Book Entry in Deck-Log Book** showing presence of vessel at Dayyer Port, Iran on 23.01.2020 to 26.01.2020, however the same has not been mentioned in the "Port of Call List" submitted by the master of vessel while filling IGM for the vessel. From entry made in "Deck Log Book", it is seen that the vessel arrived at Sohar, Oman on 2330 Hrs on 26.01.2020 and left on 27.01.2020 at 0700 Hrs i.e. only after 7.5 Hrs of arrival at the said port.

(b) **Cargo Record Book From the "Cargo Record Book"**- it is seen that the goods i.e. Methanol was loaded on the vessel on 27.01.2020 at Sohar, Oman and the same was also mentioned in Inspection Certificate, Certificate of Quantity Report NO. CQ-27-01/2020-OPG, Certificate of Analysis Report No. AN-27-01/2020-OPG, Ullage Report No. AN-27-01/2020-OPG, Time Sheet Report No. TS-27-01/2020-OPG and others all dated 27.01.2020 issued by M/s Middle East Services.

(c) **Time Sheet In the Time Sheet**- it is mentioned that that the vessel arrived at Anchorage in Sohar, Oman at 1130 Hrs on 25.01 2020 and cargo loading commenced on 0250 Hrs on 26.01 2020 and loading completed on 0010 Hrs on 27.01.2020.

(d) **Cargo Loading/De-Ballasting Plan** -From the Cargo Loading/De-Ballasting Plan submitted by the Master of vessel, it is found that the same was prepared on 26.01.2020 at Sehar, Oman. Also it is mentioned in the "Cargo Loading/De-Ballasting Plan" that loading rate was 1000 M³ per hour and there were 12 stages for loading of the cargo and each stage calculation is 2 Hrs. From the rate of cargo loading as mentioned in "Cargo Loading/De-Ballasting Plan", it is noticed that 17352.67 MTs of Methanol couldn't have been loaded on the vessel during its stay at Sohar, Oman as found from the Deck Log Book.

(e) **Visitors Log Book From the "Visitors Log Book"**- it is seen that entries were made in Iran for visit of the Customs Officers, Loading Master Agents etc. It is evident from the "Visitors Log Book" that the Customs formalities were also done at Dayyer Port, Iran including loading of the goods.

(f) **Anchor Watch Log**-It is seen that the vessel was anchored at Dayyer Port, Iran from 23.01.2020 to 24.01.2020, 1100 Hrs.

4.2 The above-mentioned retrieved emails instructions dated 11.01 2020, 20.01.2020 and 24.01.2020 received by the Master of the vessel, the entries in the Deck log book, Cargo Record Book and Visitor Log Book, further affirmed the admission of the master that the cargo was actually loaded in Dayyer Port in Iran. Further, the scrutiny of the original Deck Log Book available with the Master of Vessel, the vessel visited and stayed at Dayyer Port from 23.01.2020 to 26.01.2020 however the same was not has not been mentioned in the "Port of Call List It appeared that there was gross mis-declaration made by the Master of Vessel regarding its Port of Call List, The Cargo Loading and Unloading from the Vessel and pointed towards the wilful misstatement and suppression of the fact of loading of the Iranian origin goods from Dayyer port in Iran. Further, hiding the visit of vessel to Dayyer Port from 23.01.2020 to 26.01.2020 points towards the well planned modus operandi to suppress the visit of the Vessel to Iran.

2.4 **Detention and Seizure;**

2.4.1 After receipts of the information from SIIB Section, Mundra, it was evident that the entire cargo of 17,352.67 MTS of Methanol discharged at Mundra Port for which Bills of Entry have been filed by the importer had not been loaded at Sohar Port, Oman and the actual COO of the goods i.e. Iran was mis-declared in the import documents filed for clearance of the goods. Accordingly, the imported goods vide Bills of Entry No. 6722171 dated 01.02.2020 (Warehouse B/E), 6693897 dated 30.01.2020 (Warehouse B/E), 6697200 dated 31.01.2020 (Home Consumption B/E) and 6698121 dated 31.01.2020 (Home Consumption) were seized under the provisions of Section 110 (1) of Customs Act, 1962.

2.4.2 Further statement of the Shri Sanjay Gupta, Partner of M/s. B. K. Sales Corporation was recorded under Section 108 of the Customs Act, 1962 on 05.02.2020 by the officers of SIIB Customs House Mundra wherein he interalia stated that they were not aware about the misdeclaration in country of origin and as all the documents i.e. Commercial Invoices issued by the

supplier, Bill of Lading issued by Shipping Line, Packing List, Sail Certificate issued by the DG of Customs, Oman, Certificate Analysis submitted by an independent agency issued by independent agencies categorically stating country of origin as "Oman". they had no reason to disbelieve the documents.

2.5 Summary and Outcome of Investigations;

From the investigations conducted in the subject matter as detailed herein above, it appeared that:

2.5.1 The vessel MT Opec Galaxy arrived at Mundra Port, carrying 17352.67 Metric Tonnes (MTS) of Methanol declared to be loaded from Sohar Port in Oman and Country of Origin (COO) as Oman. However, from the scrutiny of the documents retrieved from the vessel such as Log Books, e-mails etc., it was evident that the vessel had visited Dayyer Port in Iran between 23rd and 26th January, 2020 for loading of 17352.67 MTS of Methanol and no loading/discharge happened at Sohar Port in Oman.

2.5.2 Contrary to the declaration of the Country of Origin and Load Port as Sohar, Oman, the fact that the vessel had visited Iran and the Cargo was loaded from Dayyer Port in Iran was further confirmed from the following evidences and voluntary statements of Mater of the vessel.

(i) Emails 11.01.2020, 20.01.2020 and 24.01.2020 containing the instructions from the cargo operator to the Master of the Vessel to stay at Sohar OPL after loading charterers cargo from Dayyer.

(ii) Original Deck Log Book, submitted by the Master of the vessel wherein it is mentioned that the vessel visited the Dayyer port, Iran on 23.01.2020 to 26.01.2020, however the same has not been mentioned in the "Port of Call List" submitted by the Master of the vessel while filing the IGM for the vessel.

(iii) There was discrepancy in the entries made in "Deck Log Book" and Time Sheet. As per "Deck Log Book", the vessel arrived at Sohar, Oman at 2330 Hrs on 26.01.2020 and left at 0700 Hrs (after 7.5 Hrs of arrival at Sohar, Oman), however in the Time Sheet, it is mentioned that the vessel arrived at Anchorage in Sohar, Oman at 1130 Hrs on 25.01.2020 and the cargo loading was commenced on 0250 Hrs of 26.01 2020 (i.e. loading process completed in 10 Hrs).

(iv) As per the information given by the Master of vessel, the loading rate is 1000m³/Hr and there are 12 stages for loading of cargo and each stage require

2 Hrs i.e. it is not possible to load 17352.67 MTs of Methanol into the vessel with 7 Hrs stay at Sohar, Oman.

(v) In the Visitors Log Book, entries were made in Iran for the visit of the Customs Officers, Loading Master Agents etc verifying that the Customs formalities were also done at Dayyer Port, Iran.

(vi) As per "Anchor Watch Log" it is seen that the vessel was anchored at Dayyer Port, Iran from 23.01.2020 to 24.01.2020.

(vii) Bell book and Radar Log Book which has entries showing the visit and the loading of the 28064.675 MTS of Methanol at to Dayyer Port, Iran between 15.01 2020 to 18.01.2020.

(viii) The Master of the Vessel MT Opec Galaxy, Mr. Thin Van Luyen in his statement dated 03.02.2020 admitted that 17352.67 MTs of Methanol were loaded from Dayyer Port, Iran and the Log Book entries further confirmed that the vessel MT Opec Galaxy had visited Dayyer, Iran from 23rd-26th January, 2020. He further accepted that he had received instructions through various e-mails from Chartered and the documents like Inspection Report and Cargo Manifest found on the vessel are false documents and were prepared on the instructions of the Charterer M/s Seastar Maritime Co. Ltd. He also stated that no goods were loaded at Sohar, Oman and the vessel went to Sohar, Oman only for using the Bank Letter of Credit and to complete the export and import formalities.

2.6 The Time Chartered M/s Seastar Maritime Co. Ltd Ltd through their agent M/s Samudra Marine Services Pvt. Ltd submitted letter dated Nil wherein it was stated that Seastar Maritime Co. Ltd Co Ltd as despondent owner and time charterers of MT OPEC GALAXY have contracted into fixture with the voyage charterer, Petro Kavesh Design and Engineering Co, who had hired the vessel MT Opec Galaxy for carriage of Methanol from Dayyer, Iran to Mundra. In view of above, the fixture was made with the voyage charterer whereby the voyage charterer has issued a direction to sail to Dayyer Port for loading of 17352.67 MTs of Methanol via email dated 20.01.2020 Further voyage charterer has instructed Seastar Maritime Co. Ltd to stay at SOHAR and cooperate with agent, whom was appointed by the voyage charterers to process the proper import/export formalities for onboard cargo without actual pumping out. They never realized that this procedure would be violating Indian Law From the Letter of Indemnity (LOI) dated 28.01.2020 it was noticed that M/s Petro Kaveh Design and Engineering Co (hereinafter referred to as "the Voyage



Charterer") made request to the owner of M T Opec Galaxy, which is reproduced below-

"The above cargo was shipped at (Dayyer, Iran), the above vessel by [Trade Unity FZE on 25.JAN 2020 and consigned (B.K Sales Corporation, Shop No 08. Mani Complex, Plot no 84, Ground Floor, Sector-8, Gandhidham, Kachchh Gujarat-370201 (India) for delivery at (Mundra Port, India), but we. [Petro Kaveh Design & Engineering Co.) hereby request you to state (Sohar, Oman) as loading Port and [27.Jan. 2020) as BL Date in the bill of lading and the vessel to proceed to and deliver the said cargo at (Mundra Port, India)"

Few of the clauses in the "Fixture Note" are reproduced as-

(i) Due to banking sanctions we need owner's flexibility on following items about Bills of Lading.

(ii) The word "Iran" if requested by us; shall be omitted from B/L and not to be shown anywhere.

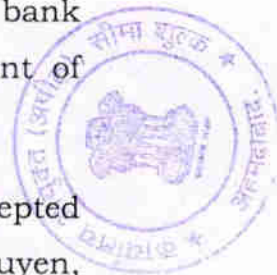
(iii) The shipper may be inserted as SPEC Pelican or Others due to our request

(iv) Load Port may be needs to be mentioned "Middle East Port", "Singapore Jebel Ali" "Sohar" or somewhere else I/O BIK/ASSALUYEN

(v) Place of issue may be needs to be inserted the, "Middle East Port", "Singapore" "Jebel Ali" "Sohar" or somewhere else 1/O Tehran.

(vi) If required after getting switching OBL LOI from charterer side, owner to prepare 2nd set of bill of lading will remain in owners/agents office until the first full set is surrendered to owners/agents office. Owners are to release the 2nd set of Bill of Lading within 24 house after surrendered the first se towners agree to discharge the cargo against 2nd set of Bill of Lading Original Upon charterer providing a simple LOI in Owners P and 1 Club wording without bank guarantee. All additional cost for switching BL will be to the account of charterer.

Further, Shri Sanjay Gupta, Partner of M/s. BK Sales Corporation accepted that on going through the Incident Report and statement of Mr Thin Van Luyen, Master of the vessel dated 03.02.2020, the cargo appeared to be loaded at Iran port.



2.7 Further, the Master of the Vessel MT Opec Galaxy, Mr Thin Van Luyen in his statement dated 03.02.2020 submitted that as per the instructions received from the charterer, vessel went to Sohar only for using the Bank letter of Credit and to complete the export and import formalities. He further accepted that the "Inspection Report" and "Cargo Manifest" found on the vessel are false documents and were prepared on the directions of M/s Scastrar Maritime.

2.8 On the basis of the investigation conducted and the evidences on record, the goods appear that the goods are liable for confiscation under section 111 (m) of Customs Act, 1962. Since the vessel has been used as conveyance to smuggle the said goods, the vessel also liable for confiscation under section 115 (2) of Customs Act, 1962.

2.9 From the scrutiny of the documents, statements recorded and the investigations as above, it appeared that the Master of the vessel MT Opec Galaxy, on the instructions of M/s Seastar Maritime Co. Ltd, had intentionally and knowingly manipulated, signed and used documents that were false or incorrect viz. Log book of vessel, the voyage memo and other arrival documents wrongly depicting port of loading as Sohar, Oman although he was well aware of the fact that the cargo was actually loaded in Dayyer Port in Iran between 23.01 2020 to 26.01 2020. It appeared that mis-declaration of the port of loading by way of forgery of documents was done to circumvent the US imposed sanctions on trade with Iran, which in turn appeared to be done to avoid the restrictions on dollar trade with Iran. This pointed towards the mensrea on the part of the Time Chartered and the Master of the Vessel to mis-declare the Origin of the goods as correctly declaring the Loading at Iran would have restricted the payments to be made in Indian rupees only.

2.10 Further, it has been substantiated that importer M/s B. K. Sales Corporation have filed wrong declaration under the provisions of Section 46 of the Customs Act, 1962. The subject goods were loaded originally from Iran, but the same was shown loaded from Oman. The subject importer is under the statutory obligation in terms of section 46(4A) to verify the genuineness and correctness of the documents filed before the customs authorities.

2.11 Grounds for Penal Provisions:

(i) From the investigations carried out and brought out here-in-above, it is evident that the imported goods do not correspond in respect of the country of origin and port of loading with the entry made under the provisions of Section 46 and 46 (4A) of the Customs Act, 1962. The importer M/s. B. K. Sales

Corporation have failed to ascertain the correctness of the import documents filed before the customs authorities and intentionally made use of false documents in transaction of their business. Therefore, the subject importer is liable for penal action under section 114AA of the Customs Act, 1962,

(ii) Further, investigations have pointed that M/s. Seastar Maritime Co. Ltd, have knowingly and intentionally made use of false, fabricated and bogus Bills of Lading of Methanol showing the port of discharge as Sohar, Oman, even though they were fully aware that no goods were loaded from Oman and that the imported goods were actually loaded at Dayyer, Iran. Further, M/s. Petro Kaveh Design & Engineering Co. Ltd have instructed the Time Chartered M/s Seastar Maritime Co. Ltd to load the cargo from Dayyer and switch the Bill of Lading mentioned loading port as Sohar

The act of willful use of false documents have rendered M/s. Petro Kaveh Design & Engineering Co. Ltd and M/s Seastar Maritime Co. Ltd liable to be penalized under Section 114AA of the Customs Act, 1962. The omission and commission as discussed above, have rendered the subject goods liable for confiscation under Section 111 (m) of the Customs Act, 1962, and M/s. Seastar Maritime Co. Ltd rendered himself liable for penal action under Section 112(a) of the Customs Act, 1962

(iii) Further, Thin Van Luyen, Master of the vessel M T Opec Galaxy has knowingly and intentionally signed the document which were false or incorrect i.e. logbook of vessel, certificate of analysis, Time Sheet, cargo manifest and other arrival documents wrongly depicting port of loading as Sohar, Oman, Further, he has suppressed the fact that the imported goods were loaded at Dayyer, Iran and didn't mention Iran port in the voyage memo and has suppressed Iranian documents at discharge ports. The above acts of omission and commission has rendered the goods imported under Bills of Entry as mentioned in Table A above, liable to confiscation under Section 111 (m) of the Customs Act, 1962, and the master of the vessel Thin Van Luyen is liable for penalty under Section 112(a) of the Customs Act 1962 . Further, his act of knowingly and intentionally signing and using the false documents has rendered him liable to be penalized under Section 114AA of the Customs Act, 1962.

(iv) M/s Trade Unity FZE, UAE issued invoice and packing list mentioning the load port as Sohar, Oman, however from the statement of master of vessel, it is seen that the goods were loaded at Dayyer, Iran. Therefore, it appears that

the invoice and packing list issued by M/s Trade Unity FZE, UAE is false and fabricated to mislead and to believe that the goods originated from Oman rendering them liable for penal action under section 114AA of Customs Act, 1962.

2.12 Therefore, the the importer M/s. B. K. Sales Corporation, Time Charterer Seastar Maritime Co. Ltd, Voyage Charterer M/s Petro Kaveh Design & Engineering, Supplier M/s Trade Unity FZE, UAE, Master of vessel Mr. Thin Van Luyen were issued Show Cause Notice F.No. S/43-31/SIIB-B/Inv-BKSales/CHM/19-20 dated 06.08.2020 for reply to the Additional Commissioner of Customs, Custom House, Mundra within 30 (thirty) days from the date of receipt of this notice as to why:

(i) The imported goods of declared FOB value of Rs 31,70,88,376/- (Rs. Thirty-One Crore Seventy Lakh Eighty-Eight Thousand Three Hundred Seventy-Six only) imported under Bill of Entry 6722171 dated 01.02.2020, 6693897 dated 30.01.2020, 6698121 dated 31.01.2020 and 6697200 dated 31.01.2020 should not be held liable to confiscation under Section 111(m) of the Customs Act, 1962.

(ii) Penalty should not be imposed on M/s B.K. Sales Corporation, 7, Shop NO 8. Mani Complex, Plot No 84, Opp Multiplex Cinema, Gandhidham Kutch, Gujarat under Section 112 of the Customs Act, 1962.

(iii) The vessel MT Opec Galaxy (IMO No 9363833) having value of Rs 110,02,87,500/- (One Hundred Ten Crore Two Lakh Eighty-Seven Thousand Five Hundred) should not be held liable to confiscation under Section 115(2) of the Customs Act, 1962.

(iv) Penalty should not be imposed on M/s Seastar Maritime Co. Ltd, Rm 2112, Techno- Mart21 Building, 85, Gwangnaru, 56-gil, Gwangin-gu, Seol, Korea under Section 114AA of the Customs Act, 1962.

(v) Penalty should not be imposed on Mr Thin Van Luyen, Master of Vessel MT Opec Galaxy, a Vietnamese Citizen having Passport No B7201857 under Section 114AA of the Customs Act, 1962.

(vi) Penalty should not be imposed on M/s Petro Kaveh Design & Engineering Co Ltd No 4, Kaveh Building, (Shahid Mazhidi) Oshan Blvd, North End of Imam Ali Highway 1956983111-Tehran, Iran under Section 114AA of the Customs Act, 1962.

(vii) Penalty should not be imposed on M/s Trade Unity FZE, PS Office No E-32G-18, Hamriyah Freezone, Sharjah, UAE under Section 114AA of the Customs Act, 1962.

2.13 Consequently, the Adjudicating Authority passed the impugned order as under:

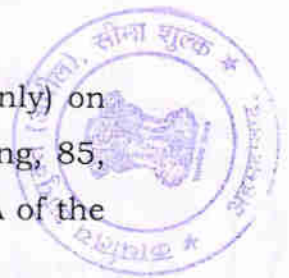
(i) The 17352.67 MTS Methanol of Rs 31,70,88,376/- (Rs. Thirty-One Crore Seventy Lakh Eighty-Eight Thousand Three Hundred Seventy-Six only) imported under Bill of Entry 6722171 dated 01.02.2020, 6693897 dated 30.01.2020, 6698121 dated 31.01.2020 and 6697200 dated 31.01.2020 were held liable for confiscation under Section 111(m) of the Customs Act, 1962. However, she gave an option to the importer, to redeem the goods on payment of redemption fine of Rs. 3,00,00,000/- (Rupees Three Crore only) under section 125 of Customs Act, 1962.

(ii) She imposed penalty of Rs. 1,00,00,000/- (Rupees One Crore only) on B.K. Sales Corporation, 7, Shop No 8. Mani Complex, Plot No 84, Opp Multiplex Cinema, Gandhidham Kutch, Gujarat under section 112 (a) (ii) of the Customs Act, 1962.

(iii) She ordered to confiscate the vessel MT Opec Galaxy having value of Rs 110,02,87,500/- (One Hundred Ten Crore Two Lakh Eighty-Seven Thousand Five Hundred) under Section 115(2) of the Customs Act, 1962, However, she gave an option to the importer, to redeem the vessel on payment of redemption fine of Rs. 11,00,28,750/- (Rupees Eleven Crore Twenty Eight Thousand Seven Hundred Fifty only) under section 125 of Customs Act, 1962. As the vessel owner has furnished the Bank Guarantee of Rs. 11,00,28,750/- at the time of provisional release of goods, she ordered to encash the BG in lieu of redemption fine.

(iv) She imposed penalty of Rs. 5,00,000/- (Rupees Five Lakh only) on M/s Seastar Maritime Co. Ltd, Rm 2112, Techno- Mart21 Building, 85, Gwangnaru, 56-gil, Gwangin-gu, Seoul, Korea under Section 114AA of the Customs Act, 1962

(v) She imposed penalty of Rs. 5,00,000/- (Rupees Five Lakh only) on Mr Thin Van Luyen, Master of Vessel MT Opec Galaxy, a Vietnamese Citizen having Passport No B7201857 action under Section 114AA of the Customs Act, 1962



(vi) She imposed penalty of Rs. 5,00,000/- (Rupees Five Lakh only) on M/s Petro Kaveh Design & Engineering Co Ltd.No 4, Kaveh Building, (Shahid Mazhidi) Oshan Blvd, North End of Imam Ali Highway 1956983111- Tehran, Iran under Section 114AA of the Customs Act, 1962.

(vii) She imposed penalty of Rs. 5,00,000/- (Rupees Five Lakh only) on M/s Trade Unity FZE, P5 Office No E-32G-18, Hamriyah Free zone, Sharjah, UAE under Section 114AA of the Customs Act, 1962.

SUBMISSIONS OF THE APPELLANT NO.1:

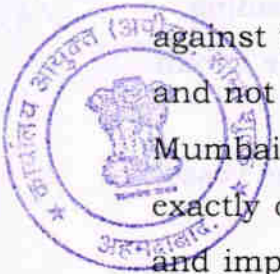
3. Being aggrieved with the impugned order, the Appellant No.1 has filed the present appeal against the order passed by the Additional Commissioner, Customs, Mundra wherein the appellant has contended as under :-

3.1 The appellant had entered into two contracts with the Supplier in the first week of January, 2020 for supply of roughly 31400 MT of Methanol. The Appellant states that the aforesaid quantity was delivered by the Supplier vide two vessels, the details of which are summarized below:

1. MT Braveworth 14000 (approx.) MT of Methanol out of which [5000 MT discharged at Kandla Port and 9000(approx.) MT discharged at Mumbai Port]

2. MT OPEX Galaxy - 17350 (approx.) MT of Methanol discharged at Mundra Port

3.2 The Appellant submits that entire quantity of goods was claimed to be shipped from Sohar, Oman, however on arrival at various ports in India, the customs authorities at the respective ports started the same investigation against the Appellant alleging that the goods have been loaded at Dayyer, Iran and not Sohar, Oman. With respect to the investigation proceedings started by Mumbai Customs, the same culminated into passing of an adjudication order exactly on the same allegations /findings upholding the confiscation of goods and imposition of penalty against the Appellant. Against the said adjudication Order, the Appellant preferred an appeal before the Hon'ble CESTAT, Mumbai, being Appeal No. 85831 of 2022. The said appeal along with a bunch of connected appeals was disposed off by the Hon'ble CESTAT vide Final Order No. A/85889-85891/2023 dated 11.05.2023. Vide the aforesaid Final Order, arising



out of same facts / allegations, the Hon'ble CESTAT, Mumbai has set aside the confiscation of goods and imposition of penalty and has completely exonerated the Appellant. Consequently, the Appellant submits that the present issue is no longer res integra and the present appeal be allowed and disposed off by following the aforesaid decision of the Hon'ble CESTAT, Mumbai dated 11.05.2023

3.3 Apart from making a bald and sweeping statement that the goods are liable for confiscation under Section 111 (m) of the Customs Act, no specific finding has been recorded by the Respondent clearly indicating as to how the ingredients of the aforesaid sections have been satisfied which necessitated holding the goods liable to confiscation. It is a well settled position in law that for invoking the provisions relating to confiscation under Section 111 (m) of the Customs Act, mis-declaration is required to be proved, and, if there is no case of mis-declaration, confiscation cannot be made. In the present case, there is no cogent evidence on record to prove that the Appellant has mis-declared any facts, therefore, confiscation under Section 111(m) of the Customs Act is not tenable. Reliance in this regard is placed on the following cases

- Commissioner Vs. Sony Impex [2007 (215) E.L.T. A49 (S.C.)];
- Commr of Cus. Vs. Kapil International [2008 (228) E.L.T. 139 (Tri.)];
- Pdm Impex Vs. Commissioner of Customs (P), Kolkata [2005 (191) E.L.T. 1121 (Tri. - Kolkata)];
- Customs Actis Technologies Pvt. Ltd. Vs. Commissioner of Customs, Ahmedabad [2005 (189) E.L.T. 121 (Tri. Mumbai)]

In the present case, the Appellant has disclosed all relevant facts at the time of importation, as is evident from the invoices filed with the Respondent supported by the following documents, wherein the Appellant has clearly declared that the goods sought to be imported and corresponding value.

1. bill of lading issued by shipping line stating Sohar, Oman as port of loading,
2. Invoices and packing list issued by the supplier countersigned by the Oman Chamber of Commerce,
3. sail certificate issued by the DG of Customs, Oman, certifying that the vessel OPEC GALAXY sailed from Sohar, Oman
4. certificate analysis submitted by an independent agency certifying goods loaded from Sohar, Oman,
5. certificate of origin certifying goods of Oman origin issued by OMAN Chamber



of Commerce.

all these documents were issued by four independent agencies categorically stating "Oman Origin" thus BKSALES had no reason to disbelieve the documents. It is also stated that there was no connection between the firm M/s Trade Unity, FZE and BKS apart from the Supplier-Customer relationship,

3.4 The Appellant has prepared and filed the Bills of Entry based on the documents provided by the Supplier and IGM filed by M/Samudra Marine and accordingly, appellant cannot in any manner be said to have wilfully suppressed or mis-declared any information. Also that all documents provided by the supplier explicitly mentioned Oman origin and BKS had utmost bonafide belief that goods were of Oman origin based on documents provided by shipper.

3.5 In light of the above, no mis-declaration or mis-classification of goods can be alleged and therefore, the Impugned Order to the extent it alleges confiscation under the Customs Act under this Section should be set aside. Further, and in any event, there is no finding in the Impugned Order that the Appellant was aware of the alleged actual port of loading being Iran or that appellant was aware that false documents were being forwarded by the Supplier. Accordingly, question of mis-declaration by the Appellant, who was acting as the bona fide importer and filed the Bills of Entry simply based on documents received from the Supplier, does not arise at all.

3.6 The said order inter alia relies upon discrepancies in documents recovered from the vessel and statement made by master of vessel at the time of investigation. Accordingly it is incumbent upon the department to share such material evidence and to prove the appellants alleged involvement in the alleged misdeclaration, however the same has not been done.

The Hon'ble Supreme Court in the matter of Commissioner of C. EX., Bangalore VS Brindavan Beverages (P) Ltd 2007 (213) E.L.T. 487 (S.C.) while underlying the importance of placing material evidence on record held as follows:

"There is no allegation of the respondents being parties to any arrangement. In any event, no material in that regard was placed on record. The show cause notice is the foundation on which the department has to build up its case. If the allegations in the show cause notice are not specific and are on the contrary vague, lack details and/or unintelligible that is sufficient to hold that the noticee was not given proper opportunity to meet the allegations

indicated in the show cause notice. In the instant case, what the appellant has tried to highlight is the alleged connection between the various concerns. That is not sufficient to proceed against the respondents unless it is shown that they were parties to the arrangements, if any. As no sufficient material much less any material has been placed on record to substantiate the stand of the appellant, the conclusions of the Commissioner as affirmed by the CEGAT cannot be faulted."

3.7 The said order also relies on Mr. Thin Van Luyen, master of vessel, MT OPEC GALAXY's statement dated 03.02.2020. As per whom PKDE, an entity based in Iran was the actual supplier of methanol to BKS and that on the charterer's i.e. M/s Seastar Maritime directions methanol was not only loaded in Iran but the documents such as inspection report along with cargo manifest were also falsely prepared. If at all statement dated 03.02.2020 is considered to be true then master of vessel pins the blame squarely on charterer for concealing the loading of goods from Iran and does not suggest anywhere that BKS was involved in any way or that BKSALES was aware of the dealing between PKDE and the charterer. Additional documents such as ship's ullage report, vessel ullage survey, stowage plan etc. were also provided by master of vessel to the department however the details of the same have neither been shared nor disclosed in the notice.

3.8 Without prejudice to the above, the Appellant reiterates that

- (1) the goods were imported on CIF basis;
- (2) that the import of subject goods was neither Restricted nor Prohibited under the FTP 2015-20 or any other law for the time being in force;
- (3) that the goods had not been imported under any Free or Preferential Trade Agreement.

They are bonafide importer having no intention to, and no monetary benefit to mis-declare the origin of goods. There is no revenue loss at all. They have not claimed any preferential duty nor any undue benefit accrued to them ue to alleged misdeclaration of Country of Origin Goods (whether IRAN origin or otherwise) are Not prohibited under Customs act or Foreign Trade Policy. Hence there is no reason for BKS to mis declare the country of Origin

3.9 In the Pro forma invoice PL. No: TUFPI20006 dated 23.12.2019 issued by M/s Trade Unity FZE to BKS it was specifically mentioned that contract for 17Kt



of methanol was confirmed however subject to the condition that interest of any country, entity or individual who had been prohibited or sanctioned by UN/US law in the goods being imported was barred. The said condition as mentioned in the pro forma invoice is being reproduced hereunder:

"No Country or Entity or Individual who is prohibited and/or sanctioned by UN/US law or regulation, shall have any interest in the product sold under this contract"

Adherence to the said condition was a prerequisite in procurement of goods from M/s Trade Unity FZE.

The supplier TRADE UNITY FZE provided BKS with

1. invoices, packing list and country of origin certificate duly stamped and signed by Oman Chamber of Commerce & Industries (hereinafter referred to as OCCI) at the time of import by M/s Trade Unity FZE.

2. They had additionally been provided with Bills of lading which were duly signed by master of vessel certifying that methanol was loaded from Sohar, Oman, and

3. other certificates as quality certificate, certificate of quantity issued by third party surveyors again certifying that methanol was loaded on vessel OPEC GALAXY from SOHAR, OMAN and

4. sail certificate issued by Royal Oman Police, DG customs validating vessel OPEC GALAXY with its crew left Sohar on 27th Jan 2020.

Hence given the nature of contract between BKS and M/s Trade Unity FZE, and various documents issued by different independent agencies accompanying the consignment certifying that the goods have been loaded from Oman, and Oman's reputation of being one of the largest manufacturer/ exporter of methanol. BKS had no reason to disbelieve either the origin of goods or authenticity of documents accompanying it.

3.10 It is worthwhile to add at this juncture that they vide letter dated 26.06.2020 to the department submitted an entire sequence of correspondence done through e-mail with M/s Trade Unity FZE. On going through the said



correspondence it can be seen that M/s Trade Unity FZE had repeatedly mailed documents evidencing origin of goods as Oman. Nowhere in their correspondence any reference to Iran was made by M/s Trade Unity FZE therefore in this backdrop, BKS had no other option but to believe its supplier.

3.11 It is worthwhile to place on record that OMAN has huge Methanol production facilities. Producing about 2.5 million tons per annum, hence BKS belief that goods were of OMAN origin was well placed.

3.12 The Appellant, while filing the Bill of Entries, furnished the Certificate of Origin issued by the Omani Chamber of Commerce. The genuineness of the certificate has not been challenged or disputed by the department. These being undisputed facts, misdeclaration, if any, would, at best be purely technical, without any intent to evade duty and without any intent to circumvent any law for the time being in force. Reliance in this regard is placed on the decision of the Hon'ble Tribunal in the case of Kumar Associates vs. Collector of Customs [1992 (65) ELT 500 (Tribunal)] and Filaments India Limited v. CC [2000 (123) ELT 954 (Tribunal)] wherein it has been held since the subject goods did not differ significantly in terms of quality or value, violation if any, was purely technical and hence did not warrant confiscation.

3.13 Further, the Appellant submits that in the present case, the subject goods were neither restricted nor prohibited, also subject goods were not imported under any Free or Preferential Trade Agreement. Thus, the Appellant had no conceivable reason to intentionally or unintentionally use any false or incorrect material, and thus the question of confiscation of goods under Section 111(m) does not arise.

In this regard, the Appellant places reliance on the decision of the Hon'ble Tribunal in the case of Agarwal Industrial Corporation [2020 (373) ELT 280 (Tri. Bang)] and Bel India Trade Pvt. Ltd. Vs Commissioner of Customs, New Delhi - 2007 (216) E.L.T. 441 (Tri. Del.)

3.14 Revenue has failed to establish by way of any documentary evidence in the show cause notice OR order that BKS was aware or in any way connected in manipulation of the import documents. Further the statement of the captain of the vessel or any other person has not implicated the importer for its involvement either directly or indirectly in the manipulation of the import documents.

3.15 The Respondent has grossly erred in imposing penalty under Section 112(a)(ii) of the Customs Act. Firstly, the Appellant submits that sub-section (ii) of Section 112 of the Customs Act is only applicable in the case of alleged short payment or non-payment of Customs Duty. The Appellant submits that the present case does not involve any case of evasion of customs duty and accordingly, the Respondent has wrongly invoked this sub-section.

3.16 The evidence on which department seeks to put its faith nowhere points of any wrongdoing by them. Rather if the evidence relied upon in the show cause notice is considered to be true then it appears that they were deliberately kept uninformed by PKDE, M/s Trade Unity FZE, charterer and MT OPEC GALAXY from the entire scheme of things. The alleged misdeclaration doesnot in any way afford any duty advantage to BKS nor does it allow any other undue benefit to BKS with regard to importability BKS submits that there is no finding in the entire Impugned order that the alleged actual Port of Lading, viz Dayyer Port, Iran, was either in the knowledge of the Appellant or the Appellant was acting in collusion with the foreign Supplier to wilfully supress such a fact from the Indian Customs authorities

Please refer to para 16 of OIO, which is reproduced below

"The above cargo was shipped at [Dayyer, Iran), the above vessel by [Trade Unity FZE) on 25.JAN 2020 and consigned [B.K. Sales Corporation, Shop No 08. Mani Complex, Plot no 84, Ground Floor, Sector-8, Gandhidham, KachchhGujarat-370201 (India) for delivery at [Mundra Port, India), but we. [Petro Kaveh Design & Engineering Co.] hereby request you to state (Sohar, Oman as loading Port and [27.Jan. 2020] as BL Date in the bill of lading and the vessel to proceed to and deliver the said cargo at [Mundra Port, India)".

Quote

"From the above discussion, I find that M/s Petro Kaveh Design & Engineering Voyage Charterer instructed the Time Charterer M/s Seastar Maritime Co. Ltd to prepare false and fabricated documents.

unquote

There is not a single evidence to suggest that the appellant was in any way involved or colluded to prepare / manipulate/ fabricate the shipment documents. Accordingly penalty under Section 112 of the Act in the absence of any mens rea is not imposable. In this respect the following judgments are being relied upon:

- (a) In Akbar Badruddin Jiwani v. Collector of Customs reported in 1990 (47) E.L.T 161(SC)
- (b) Hindustan Steel Ltd. v. State of Orissa 1978 (2) E.LT. (J159)(SC)
- (c) Kuwait Airways Corporation Vs Commissioner of C. Ex. Mumbai 2005 (191) E.L.T. 686 (Tri. Mumbai)
- (d) Trishla Steel Engg. Co. Vs Commissioner of Cus. (Import), Nhava Sheva 2014 (313) E.L.T 443 (Tri. Mumbai)

3.17 In the alternative, assuming without conceding that the Respondent has correctly invoked sub-section (ii) of Section 112 of the Customs Act, the same provides that the penalty amount shall be equal to the amount of customs duty evaded or Rs.5000 whichever is higher. Since in the facts of present case, the amount of customs duty evaded is NIL, the maximum penalty which could have been invoked in the present case is only Rs.5000. Consequently, the Respondent has grossly erred in imposing a exorbitant penalty of Rs. 1,00,00,000.

3.18 Further, the Appellant submits that the Impugned Order imposed penalty under Section 112(a) of the Act. The Respondent ought to have appreciated that the penalty can be levied in terms of Section 112(a) of the Customs Act only when there are grounds for confiscation of the goods in terms of Section 111 of the Act. Reliance in this regard is placed upon the following cases:

- Kuresh Laila Vs. Commissioner of Customs, Chennai [2005 (189) E.L.T. 45 (Tri. - Chennai)];
- Polynova Chemical Industries Vs. Commissioner of Customs, Mumbai [2005 (179) E.L.T. 173 (Tri. - Mumbai)];
- Jupiter Exports Vs. Commissioner of Customs, Chennai [2002 (145) E.L.T. 608 (Tri. - Chennai)];
- Pawan Goel Vs. Commissioner of Customs, New Delhi [2001 (135) E.L.T. 1425 (Tri. - Del.)]

3.19 In the facts of the present case, the Appellant submits that as there are no

grounds for confiscation of the goods in terms of section 111 of the Act, in light of the submissions hereinabove, there arises no question of levy of any penalty in terms of Section 112(a) of the Act.

SUBMISSIONS OF M/s. SEASTAR MARITIME CO. LTD (APPELLANT No.2) AND M/S. TRADE UNITY FZE (APPELLANT NO.3):-

4 Both M/s Seastar Maritime Co. Ltd (Appellant No.2) and M/s. Trade Unity FZE (Appellant No.3) have made submissions on similar grounds and hence the same are commonly discussed as under :-

4.1 The Ld. Addl. Commissioner has failed to appreciate the fact that, the Appellant No. 1 is a mere time charterer of the vessel and Appellant No. 2 is mere exporter of Methanol and that they have no relation with the cargo operations. There has been no appraisal of the both the Appellants being a part of syndicate involved in the preparation of false documents leading to mis-declaration of the port of loading and Country of Origin (hereinafter referred to as "COO"), of the goods anywhere in the Impugned Order

4.2 Considering the statements deposed by the Master of the Vessel and Mr. Sanjay Gupta, Partner of the importer firm B.K. Sales Corporation under section 108 of the Customs Act, 1962, it becomes important to take a note of the basic fact that, nowhere there has been a direct allegation of Misdeclaration or creating false and forged documents on the Appellant. The Appellant/Time Charterer has clearly stated that he has at all times acted upon the directions as received from the Voyage Charterer. Further the Master of the vessel has also stated that he has at all times acted upon the directions as received from the Time Charterer and as far as Mr. Gupta, Partner of the importer is concerned, at all times he has been aware of the origin of the goods. Thus, it makes it crystal clear that the Appellants were not a part of this modus operandi of mis-declaring the country of origin of goods.

4.3 Instead of conducting an independent inquiry the Customs Department has impetuously relied upon the statements given by the Master of the vessel under section 108 of the Customs Act, 1962 dated 03.02.2020. It is submitted that the Customs Department ought to have inquired and conducted a thorough investigation and gathered evidence to support allegations made against the Appellants. The Appellants, place reliance upon the judgment of CESTAT

Mumbai in the case of Union of India v/s Kisan Ratan Singh [2020 (372) E.L.T. 714 (Bom.)],

Without proffering any contrary stance in respect of the said judgment, the Department has acted contrary to law. The Appellants thus submit and reiterate that, the allegation against the Appellant are not on the basis of independent investigation and findings, but solely on the basis of statement of co-noticee. The aforesaid judgment of the Hon'ble Bombay High Court makes it amply clear that the statement of a co-noticee in absence of any corroborative evidence cannot be the basis to conclude the guilt of the Appellant. Further, Customs Department without any sufficient documentary proof or reasoning had alleged that the time for which Vessel was in Oman was insufficient to load goods. It is therefore submitted that the allegations made against the Appellants based on the statements of the co-noticee lack any material and substance. Hence, the Impugned Order, being passed on basis of such ill-found allegations is bad in law and liable to be quashed and set aside.

4.4 A plain perusal of the section 114AA of the Customs Act,1962 reveals that the penalty u/s 114AA can only be imposed if someone knowingly or intentionally makes signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business. The Appellants submit that the supplier M/s Trade Unity FZE have received a Certificate for COO from Oman, issued by Chambers of Commerce Oman, which is issued after due diligence. Thus, a question of making mis-declaration and forged documents does not arise at all. The allegation that the Appellant, being the time charterer/ exporter is involved in the preparation of false documents leading to mis-declaration of the port of loading and country of origin of the goods is completely false. Further, it is submitted that, Section 114AA of the Act can only be invoked when it is established that a declaration/ document submitted in the transaction of business for the purposes of the Act is false or incorrect. Therefore, no penalty should be imposed under Section 114AA of the Act on the Appellant and the Impugned Order ought to be quashed and set aside on this ground alone.

4.5 The Impugned Order has failed to establish as to how the Appellant in its individual capacity had submitted any document or declaration to the custom authorities, which was false or incorrect. Perhaps, it was the agent of the Time Charterer i.e., Samudra Marine Services Private Ltd. who, on its Company's

letterhead, had submitted to the Assistant Commissioner of Customs, Import Dept., a declaration which certified that they are the duly appointed agents by the Master of the Vessel and the Master of the subjected vessel has authorised Trans Ocean Maritime Services LLC to sign and issue Bills of Lading for the cargo loaded on the Vessel and to discharge the same at the destined port. Also, the Appellant had reasonably acted upon the instructions of the Voyage Charterer

4.6 The Appellant submits that the Ld. Addl. Commissioner has failed to understand that to impose a penalty u/s 114AA of the Act, cogent reasons along with an evidence shall be provided in the Impugned order. Mere mentioning that the Appellant produced a bogus, false and fabricated document to mislead the department and accordingly imposing a Penalty on the Appellant is an act which is against law. Thus, the allegation in the Impugned Order is contains nothing but bald averments and which are completely untrue and therefore the penalty ought not be imposed on the Appellant u/s 114AA of the Act. The adjudicating authority has also not provided any cogent reasons for not considering the applicability of case laws cited by Appellant No. 3 in their defence reply dtd. 20.03.2023. Thus, the Impugned Order is bad-in-law and ought to be quashed and set aside.

4.7 The Appellants submits that, in these circumstances, Section 114AA of the Act cannot be invoked. Therefore, the allegation that the Appellants were involved in issuance the false documents mentioning the port of loading as Sohar, Oman is arbitrary, baseless and without any evidence. Further, the Impugned Order fails to establish any material evidence that the Appellants had a malafide intention. It is thus, submitted that the Appellants had no involvement whatsoever with any of the mis-declaration of the goods as mentioned in the Impugned Order Also, various Hon'ble Courts have time and again emphasised on the contention that, Section 114AA of the Act can only be invoked when it is established that the documents submitted by the Appellant are false and incorrect. Mere mentioning that the Appellants produced a false, bogus and fabricated document and imposing a Penalty on the Appellants on that basis, is an act in violation of law In the absence of mens rea, which is an essential ingredient, no Penalty can be imposed on the Appellant and thus, the Impugned Order is liable to be quashed and set aside on this ground alone.

The Appellant places reliance on the following judgements in support of the aforesaid contentions:



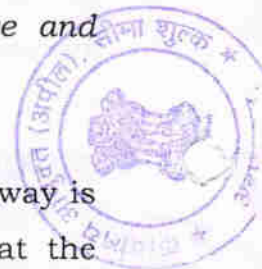
- a. Fast Cargo Movers Vs. Commissioner of Customs, Jodhpur, 2018 (362) E.L.T. 184 (Tri.- Del.);
- b. S.P BAHL Vs. Commissioner of Customs (Import), Mumbai, 2015 (319) E.L.T 157 (Tri.-Mumbai);
- c. Trans Asian Shipping Services Pvt. Ltd. vs. C.C.E., Cus. & S.T., Noida, 2018 (363) E.L.T. 635 (Tri.-All.).

4.8 It is pertinent to note that the Ld. Addl. Commissioner has nowhere in the Impugned Order objected to the Country of Origin ("COO") certificate issued by the Oman Chamber of Commerce. The Appellants submits that the goods have originated from Oman for which M/s Trade Unity FZE had received Certificate of Origin bearing No. 364208 from Chamber of Commerce, Oman. Further, the Appellant places its reliance on the judgment of CESTAT Kolkata in the case of M/s Sohum Trading Company vs. Commissioner of Customs (Preventive). Kolkata [2021 (11) TMI 489-CESTAT KOLKATA], it was held that,

"12. We observe that the Country of Origin Certificates are conclusive evidence since these are issued by the Designated Committee of Bangladesh I.e Export. Promotion Bureau, and in absence of any material on record to show that these were forged, or its genuineness questioned by DRI or Indian Customs, these Country of Origin Certificates should be considered as substantive and Conclusive evidence."

Thus, in present case, the COO on the certificate is Oman which in no way is disputed or objected by the department and thus it can be said that the Department has accepted validity and/or legality of the COO since, they have neither challenged the validity of the same even for a single time, nor made any efforts to get the COO cancelled or amended by contacting the Chambers of Commerce of Oman.

4.9 Without Prejudice to the contentions made herein, and in alternative it is humbly submitted that, the Appellant reserves the right to cross examine the persons whose statements have been relied upon. The Impugned Order has been issued to every party involved in the trade without independently investigating the role of each and everyone involved. Thus, the Impugned Order has been



passed without Application of mind and in a mechanical manner and thus, the Impugned Order is liable to be quashed and set aside.

4.10 Section 125 of the Customs Act, 1962 gives discretion to the authorities to impose redemption fine and gives an option to the person to pay the same in lieu of confiscation. The said discretion is clear from the use of word 'may' in the provision. Quantum of the fine is again discretionary as is apparent from the last part of sub-section (1) which stipulates that such fine as the said officer thinks fit can be imposed. The proviso to sub-section (1) stipulates that it shall not exceed the market price of goods confiscated less the duty chargeable thereon. Sub-section (2) clarifies that the duty imposable is in addition to the redemption fine. It is therefore a mandatory requirement that before permitting the redemption on payment of fine, the market value of the goods should be ascertained and assessed. (see Mohan Meakins Ltd. v CCE, (2000) 1 SCC 462). Proviso to Section 125 stipulates that the fine shall not exceed the price of the goods confiscated less import duty chargeable thereon. The said aspect has not been examined and considered by the tribunal in the Impugned Order The market value and the conduct are the two relevant and important considerations while exercising the discretion under Section 125 of the Act. Thus, the Impugned Order has failed to take into consideration both the conducts and thus, the redemption fine ought to not be imposed in the present Impugned Order is liable to be quashed and set aside.

4.11 It is a well settled law that, Section 125 no doubt gives discretion to release the goods on payment of redemption fine, but the discretion must be exercised in a just and fair manner and on the basis of facts and has to be exercised after recording cogent and relevant reasons. There should not be failure of justice or grave injustice. Statutory discretion is not usually absolute. It is qualified by express or implied legal duty to comply with the substantive and procedural requirement before the decision is taken. Keeping in view the aforesaid aspects in mind, it is submitted that the redemption fine is not in consonance with the provisions of Section 125 of the Act. As there are no cogent reasons and a malafide intention is absent, no redemption fine u/s 125 ought to be imposed in the present case. Thus, the redemption fine so imposed ought to not be imposed in the given case.

4.12 The Ld. Additional Commissioner in the Impugned Order has nowhere provided his findings as to the rationale behind the imposition of such a high

redemption fine/penalty and encashment of the Bank Guarantee against the redemption fine. Further, the Impugned Order is silent as to how the levy of such a high redemption fine is justifiable in the present case. It is submitted that neither does the Appellant have any gains, nor is there any Revenue loss in to the case at hand, and therefore, no such redemption fine ought to be levied.

4.13 The Appellants submit that it is well settled law that penalty and/or imposition of redemption fine is not imposable just because it is legal to do so. That facts and circumstances of each case have to be meticulously examined before imposition of the same. Hence, settled legal reasoning for such imposition has to be strictly followed. Reliance in placed on the following case laws:-

- Nitesh Goel vs. Commissioner Of Customs, New Delhi [2002 (3) TMI 384
- RK Traders vs. Commissioner Of Customs (Imports), Mumbai [1998 (11) TMI 322
- Commissioner of Customs vs. M/s Indian Oil Petronas Pvt. Ltd. [2022 (2) TMI 209-CESTAT CHENNAI],

Thus, in the instant case, as there is no element of mens rea to impose such substantial amount of redemption fine, the said redemption fine shall be either brought down to a minimal level or shall not be imposed at all.

4.14 The Appellant No. 2 states that the bank guarantee of Rs. 11,00,28,750/- was furnished before the Department to secure the interest of the Revenue and the same cannot be appropriated against the redemption fine so imposed vide the Impugned Order. Encashment of the Bank Guarantee against the redemption fine would cause grave and irreparable injury to the functioning and day to day business of the Appellant. Therefore, the Appellant submits that the said Bank Guarantee ought not be appropriated towards the redemption fine.

4.15 Without prejudice to what has been stated hereinabove, it is further submitted that, even if it were to be assumed that there has been a mis-declaration of country of origin, the same has not resulted in any loss of revenue and thus, it would be wrong to impose penalty on the Appellant. Therefore, the Ld. Addl. Commissioner ought not have imposed a penalty, or ought to have only imposed a minimum penalty, if any. The Appellant, thus, places reliance on the below judgements in support of the aforesaid contention.

- SIEMENS GAMESHA RENEWABLE POWER PVT. LTD. Versus COMMR. OF CUS., MUNDRA [2019 (365) E.L.T. 631 (Tri. - Ahmd.),
- AFL PRIVATE LTD. Vs COMMISSIONER OF CUSTOMS (2006(200)E.L.T 257 (Tri. - Bang.)
- Commissioner v. B.E. Office Automation Pvt. Ltd [2015 (318) E.L.T. A164 (P & H)
- Sree Ayyanar Spinning & Weaving Mills Ltd. vs. C.C., Tuticorin (2019(370) E.L.T 1681 (Tri.-Mad.)

4.16 In the present case, it is nowhere proved by the adjudicating authority that the Appellant has knowingly or intentionally implicated itself in use of false and incorrect materials, and hence it can be contended that section 114AA is not applicable to the Appellant. The words "knowingly" and "intentionally" touches upon the culpability of the mindset ab initio and consequently, it is for the Revenue to discharge its burden of establishing that the imported consignment was forbidden. For this allegation, there is no reasoned analysis nor it can be seen that any follow-up enquiry has been carried out and how that would have resulted in the acts of omission and commission, to bring home guilt under Section 114AA ibid. Thus, the penalty imposed under section 114AA is ought to be set aside.

PERSONAL HEARING:

4. Personal hearing was granted to the Appellant No. 1 on 22.05.2025 following the principles of natural justice wherein Shri Rohan Pahwa Advocate, appeared for the hearing in virtual mode. He re-iterated the submissions made at the time of filing the appeal. He also filed additional submissions as under

➤ On similar facts, the Hon'ble CESTAT has already decided the matter in favour of the Appellant.

➤ The Appellant had entered into two contracts in January 2020 with a supplier for approximately 31,400 MT of Methanol, delivered via two vessels. MT Braveworth and MT OPEX Galaxy, at Kandla, Mumbai, and Mundra Ports respectively. Although the goods were declared to be shipped from Sohar, Oman, customs authorities at Indian ports initiated investigations alleging that the actual origin Iran.



- It is pertinent to note that, Mumbai Customs passed an order upholding confiscation and penalties, which the Appellant challenged in Appeal No. 85831 of 2022 before the Hon'ble CESTAT Mumbai; which set aside the order on 11.05.2023. The Appellant now seeks similar relief, submitting that the issue is settled and no departmental appeal lies against the CESTAT'S order.
- In another identical matter involving the tanker vessel MT Brave Worth (IMO 9074420), which was loaded with 28,000 MT of Methanol, of which 15,000 MT was discharged at Kandla Port, the Commissioner (Appeals) acknowledged and followed the aforementioned decision of the Hon'ble CESTAT, Mumbai, and decided the case in favour of the Appellant vide OIA dated 31.03.2025

4.1 Personal hearing was granted to the Appellant No. 2 and Appellant No. 3 on 29.04.2025 following the principles of natural justice wherein Shri Anupam Dighe and Shri Naishadh Bhatia, both Advocates, appeared for the hearing in virtual mode. They re-iterated the submissions made at the time of filing the appeal.

DISCUSSION AND FINDINGS:

I have carefully gone through the case records, impugned order passed by the Additional Commissioner, Customs, Mundra and the defense put forth by all the three Appellants in their appeal.

5.1 On going through the material on record, I find that the following issues need to be addressed:

- (i) Whether impugned order wherein the adjudicating authority has held the 17352.67 MTS Methanol of Rs 31,70,88,376/- liable for confiscation under Section 111(m) of the Customs Act, 1962 in the facts and circumstances of the case is legal and proper or otherwise.
- (ii) Whether impugned order wherein the adjudicating authority has imposed penalty of Rs. 1,00,00,000/- on the appellant under section



112 (a) (ii) of the Customs Act, 1962 in the facts and circumstances of the case is legal and proper or otherwise.

(iii) Whether order for confiscation of the vessel MT Opec Galaxy having value of Rs 110,02,87,500/- under Section 115(2) of the Customs Act, 1962, redemption fine of Rs. 11,00,28,750/- under section 125 of Customs Act, 1962 and encashment of the Bank Guarantee of Rs. 11,00,28,750/- at the time of provisional release of goods in lieu of redemption fine in the facts and circumstances of the case is legal and proper or otherwise.

(iv) Whether imposition of penalty of Rs. 5,00,000/- on M/s Seastar Maritime Co. Ltd, (Appellant No. 1) under Section 114AA of the Customs Act, 1962 in the facts and circumstances of the case is legal and proper or otherwise.

(v) Whether imposition of penalty of Rs. 5,00,000/- on M/s Trade Unity FZE (Appellant No. 2) under Section 114AA of the Customs Act, 1962 in the facts and circumstances of the case is legal and proper or otherwise

5.2 The Appellant No. 1 has submitted that they had entered into two contracts with the Supplier in the first week of January, 2020 for supply of roughly 31400 MT of Methanol. The Appellant No. 1 states that the aforesaid quantity was delivered by the Supplier vide two vessels, the details of which are summarized below:

1. **MT Braveworth** 14000 (approx.) MT of Methanol out of which [5000 MT discharged at **Kandla Port** and 9000(approx.) MT discharged at **Mumbai Port**]

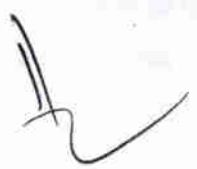
2. **MT OPEX Galaxy** - 17350 (approx.) MT of Methanol discharged at **Mundra Port**

It is their further submission that entire quantity of goods was claimed to be shipped from Sohar, Oman, however on arrival at various ports in India, the customs authorities at the respective ports started the same investigation against the Appellant alleging that the goods have been loaded at Dayyer, Iran and not Sohar, Oman. With respect to the investigation proceedings started by Mumbai Customs, the same culminated into passing of an adjudication order

exactly on the same allegations /findings upholding the confiscation of goods and imposition of penalty against the Appellant No.1. Against the said adjudication Order, the Appellant No.1 preferred an appeal before the Hon'ble CESTAT, Mumbai, being Appeal No. 85831 of 2022. The said appeal along with a bunch of connected appeals was disposed off by the Hon'ble CESTAT vide Final Order No. A/85889-85891/2023 dated 11.05.2023. Vide the aforesaid Final Order, the Hon'ble CESTAT, Mumbai has set aside the confiscation of goods and imposition of penalty and has completely exonerated the Appellant No.1. Appellant No. 1 submits that the present issue being similar the present appeal be allowed and disposed off by following the aforesaid decision of the Hon'ble CESTAT, Mumbai dated 11.05.2023.

5.3 It is further observed that in another identical matter involving the tanker vessel **MT Brave Worth**, which was loaded with 28,000 MT of Methanol, of which 15,000 MT was discharged at Kandla Port, the then Commissioner (Appeals) acknowledged and followed the aforementioned decision of the Hon'ble CESTAT, Mumbai, and decided the case in favour of the Appellant vide OIA dated 31.03.2025. However, I find that the present case pertains to the vessel **MT OPEX Galaxy** which discharged 17350 MT (approx.) of Methanol at **Mundra Port**. It is also observed that the Appellant No. 1 has raised the contentions pertaining to vessel **MT Brave Worth**, which was loaded with 28,000 MT of Methanol, of which 15,000 MT was discharged at Kandla Port, for the first time in appeal before me . Since the adjudicating authority had no opportunity to examine the facts which are claimed to be similar to the issue decided the Hon'ble Tribunal vide its order dtd. 11.05.2023 cited above, I am of the considered view that the matter needs to be remanded to the adjudicating authority for verification and examination of facts and submissions of the Appellant No. 1 and applicability of Hon'ble Tribunal order dtd. 11.05.2023 as above and pass speaking order on the same.


6. It is observed that the main issue involved in the matter is the Country of Origin of imported goods. As per the investigation by department and conclusion drawn by then adjudicating authority , the country of origin is Iran and not Oman as claimed by the appellants. However, I find that the department has not disputed the country of origin certificate issued by issued by Chambers of Commerce Oman. Unless the crucial document like CCO certificate is not verified for its genuineness, the same cannot be ignored . From the facts of the case , it is observed that the department has not carried out any verification in this



regard. The adjudicating authority has not looked into this important aspect as there is no any findings on the genuineness of the COO certificate pertaining to Oman produced by the appellants. The penalty under Section 114AA of the Customs Act, 1962 for producing a false/incorrect document knowingly can be imposed only after establishing the incorrectness of the document produced by the appellants . In view of the same , the matter needs to be remanded back to the adjudicating authority for giving findings on the genuineness of the COO certificate produced by the appellants

6. In view of the above discussion at para 5.3 and 6 above, findings, the appeals filed by the Appellant No. 1 , Appellant No. 2 and Appellant No.3 are allowed by way of remand.

सत्यापित/ATTESTED
अधीक्षक/SUPERINTENDENT
सीमा शुल्क (अपील्स), अहमदाबाद.
CUSTOMS (APPEALS), AHMEDABAD


(AMIT GUPTA)
Commissioner (Appeals),
Customs, Ahmedabad

Date: 29.01.2026

- (1)F.No.S/49-134/CUS/MUN/2023-24
(2)F.No.S/49-130/CUS/MUN/2023-24
(3)F.No.S/49-129/CUS/MUN/2023-24

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(2)M/s. Seastar Maritime Co. Ltd.
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85, Gwangnaru,56-gil, Gwangin-gu,
Seol, Korea

(3) M/s. Trade Unity FZE,
P5 Office No E-32G- 18,
Hamriyah Free zone,
Sharjah, UAE

(4) Crawford Bayley & Co.,
4th Floor, State Bank Buildings,
N. G. N, Dr MP Vaidya Marg, Fort,
Mumbai, Maharashtra 400023



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2. The Principal Commissioner of Customs, Custom House ,Mundra.
3. The Additional Commissioner of Customs, Custom House, Mundra.
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