

	कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421 PHONE:02838-271426/271423 FAX:02838-271425 Email: adj-mundra@gov.in	
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File. No.: GEN/ADJ/COMM/415/2026-Adjn-O/o Pr Commr-Cus-Mundra

Show Cause Notice No.: 27/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

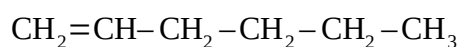
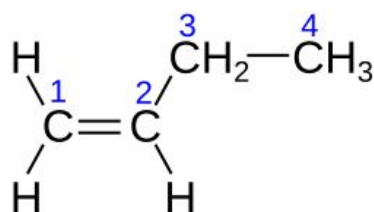
[Issued under Section 28(4) read with 124 of the Customs Act, 1962]

1. Intelligence:

M/s. Parth Rasayan Private Limited (IEC No. 1101003481), having its registered office at 114, A.K.V.N. Industrial Area, Megh Nagar, Jhabua, Madhya Pradesh – 457779 (hereinafter referred to as **“M/s. Parth/ Importer”**) which deals in manufacture of Petroleum Products and Industrial Solvents.

2. Whereas, specific intelligence gathered by the officers of Directorate of Revenue Intelligence (DRI), Vijayawada indicated that M/s Parth had imported “MIXED LINEAR ALPHA OLEFINS” and filed Bills of Entry at Mundra Port (INMUN1), by mis-classifying them under CTI 29012990 and paid BCD @2.5%; that these goods, however, appear to be rightly classifiable under CTI 27101990 wherein the BCD is payable @5%.

3. Olefins are **unsaturated** hydrocarbons containing at least one carbon-carbon double bond, and are more commonly known as alkenes and have the general formula C_nH_{2n} . Linear Alpha Olefin (LAO) is a type of olefin (alkene) that has a linear (straight-chain) carbon structure, and a double bond located at the alpha position, meaning between carbon-1 and carbon-2 of the chain. Some examples of Linear Alpha Olefins are as below:



1-butene(C₄H₈)1-hexene(C₆H₁₂)

Linear Alpha Olefins (LAOs) are primarily manufactured from petroleum-based feedstocks. The main industrial production method involves the oligomerization of ethylene, which is a basic petrochemical derived from the cracking of crude oil.

Mixed Linear Alpha Olefins are a combination of different LAOs with different Carbon Chain Lengths.

4. The Chapter Heading 2901 under which the Importer has classified the said goods covers *ACYCLIC HYDROCARBONS*. The Tariff Entries under the Heading 2901 are reproduced below:

2901	ACYCLIC HYDROCARBONS			
2901 10 00	-- saturated	Kg.	*2.5%	-
	- <i>Unsaturated :</i>			
2901 21 00	-- Ethylene	kg.	*2.5%	-
2901 22 00	-- Propene (propylene)	kg.	*2.5%	-
2901 23 00	-- Butene (butylene) and isomers thereof	kg.	*2.5%	-
2901 24 00	-- Buta-1,3-diene and isoprene	kg.	*2.5%	-
2901 29	-- <i>Other :</i>			
2901 29 10	--- Acetylene, whether or not in dissolved condition	kg.	*2.5%	-
2901 29 20	--- Heptene (Heptylene)	kg.	*2.5%	-
2901 29 30	--- Dihydromyrcene	kg.	*2.5%	-
2901 29 40	--- Tetradecene	kg.	*2.5%	-
2901 29 90	--- Other	kg.	*2.5%	-

5. General Rules of Interpretation Rule No. 1 states that “*The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions :’*”. Hence, Classification should be determined as per terms of headings and section or Chapter Notes.

5.1 Chapter Note 1 of the Chapter 29 states that “*1. Except where the context otherwise requires, the headings of this Chapter apply only to:*

(a) *separate chemically defined organic compounds, whether or not containing impurities;*

(b) *mixtures of two or more isomers of the same organic compound (whether or not containing*

impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

.....”

5.2 The term “Separate Chemically defined Organic Compounds” was explained in the HS Explanatory Notes in page VI-29-3 as a substance which consists of one molecular species (e.g. covalent or ionic) whose composition is defined by a constant ratio of elements and can be represented by a definite structural diagram. In a crystal lattice, the molecular species corresponds to the repeating unit cell. However, it appears that Mixed LAOs or LAO C20+ have multiple compounds with differing carbon chain lengths. Even though the ratio of the Carbon and Hydrogen Atoms remains the same, the structure differs among different compounds which exist in the item imported. Hence, it appears that the item imported is not classifiable under Chapter 29 altogether.

6. As per Chapter Note 2 to Chapter 27, “*References in heading 27.10 to “Petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of **mixed unsaturated hydrocarbons, obtained by any process**, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents*”. Since the imported item appears to be mixed unsaturated (Containing atleast 1 double or triple bond) hydrocarbons, it appears that the goods are rightly classifiable under CTH 2710. It may also be noted that LAOs are acyclic and hence cannot be aromatic satisfying the condition that weight of the non-aromatic constituents exceeds that of the aromatic constituents. The Entries under the CTH 2710 are reproduced below for ready reference:

2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS			
	<i>- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:</i>			
2710 12	--	Light oils and preparations:		
	---	Naphtha:		
2710 12 21	----	Light naphtha	kg.	**2.5%
2710 12 22	----	Heavy naphtha	kg.	**2.5%
2710 12 29	----	Full range naphtha	kg.	**2.5%
	---	Solvent 60/80, solvent 50/120 and solvent 145/205 (petroleum hydrocarbon solvents) as specified under standard IS 1745:		
2710 12 31	----	Solvent 60/80	kg.	**5%
2710 12 32	----	Solvent 50/120	kg.	**5%
2710 12 39	----	Solvent 145/205	kg.	**5%
	---	Motor gasoline conforming to standard IS 2796, IS 17021, **IS 17586 or IS 17076:		
2710 12 41	----	Motor gasoline conforming to standard IS 2796	kg.	**2.5%
2710 12 42	----	E 20 fuel conforming to standard IS 17021	kg.	**2.5%
2710 12 43	----	E 12 fuel conforming to standard IS 17586	kg.	**2.5%
2710 12 44	----	E 15 fuel conforming to standard IS 17586	kg.	**2.5%

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2710 12 49	----	M15 fuel conforming to standard IS 17076	kg.	**2.5%	-
2710 12 50	---	Aviation gasoline conforming to standard IS 1604	kg.	**Free%	-
2710 12 90	---	Other	kg.	**5%	-
2710 19	--	Other:			
2710 19 20	---	Solvent 125/240 (petroleum hydrocarbon solvent) as specified under standard IS 1745	kg.	**5%	-
	---	Kerosene intermediate and oils obtained from kerosene intermediate:			
2710 19 31	----	Kerosene intermediate	kg.	**5%	-
2710 19 32	----	Kerosene conforming to standard IS 1459	kg.	**5%	-
2710 19 39	----	Aviation turbine fuels, kerosene type conforming to standard IS 1571	kg.	**5%	-
	---	Gas oil and oils obtained from gas oil:			
2710 19 41	----	Gas oil	kg.	**5%	-
2710 19 42	----	Vacuum gas oil	kg.	**5%	-
2710 19 43	----	Light diesel oil conforming to standard IS 15770	kg.	**5%	-
2710 19 44	----	Automotive diesel fuel, not containing biodiesel, conforming to standard IS 1460	kg.	**2.5%	-
2710 19 49	----	High flash high speed diesel fuel conforming to standard IS 16861	kg.	**2.5%	-
	---	Fuel oils conforming to standard IS 1593:			
2710 19 51	----	Grade LV	kg.	**5%	-
2710 19 52	----	Grade MV1	kg.	**5%	-
2710 19 53	----	Grade MV2	kg.	**5%	-
2710 19 59	----	Grade HV	kg.	**5%	-
	---	Fuels (Class F) or marine fuels conforming to standard IS 16731:			
2710 19 61	----	Distillate oil	kg.	**5%	-
2710 19 69	----	Residual oil	kg.	**5%	-
	---	Base oil and lubricating oil:			
2710 19 71	----	Base oil	kg.	**5%	-
2710 19 72	----	Engine oil (internal combustion engine crankcase oils) conforming to standard IS 13656	kg.	**5%	-
2710 19 73	----	Engine oil conforming to standard IS 14234	kg.	**5%	-
2710 19 74	----	Automotive gear oil conforming to standard IS 1118	kg.	**5%	-
2710 19 75	----	Industrial gear oil conforming to standard IS 8406	kg.	**5%	-
2710 19 76	----	General purpose machinery and spindle oils conforming to standard IS 493	kg.	**5%	-
2710 19 77	----	Turbine lubricating oil conforming to standard IS 1012	kg.	**5%	-
2710 19 78	----	Other lubricating oil, conforming to any other BIS standard	kg.	**5%	-
2710 19 79	----	Other lubricating oil, not conforming to any BIS standard	kg.	**5%	-
	---	Cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry,			

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		transformer oil:			
2710 19 81	----	Cutting oil conforming to standard IS 1115	kg.	5%	-
2710 19 82	----	Cutting oil (neat) conforming to standard IS 3065	kg.	5%	-
2710 19 83	----	Hydraulic oil conforming to standard IS 3098 or IS 11656	kg.	5%	-
2710 19 84	----	Industrial white oil conforming to standard IS 1083	kg.	5%	-
2710 19 85	----	Insulating oil for transformer and circuit-breaker (transformer and circuit-breaker oils) conforming to standard IS 335 or IS 12463	kg.	5%	-
2710 19 86	----	Mineral oil for cosmetic industry conforming to standard IS 7299	kg.	5%	-
2710 19 87	----	Jute batching oil conforming to standard IS 1758	kg.	5%	-
2710 19 88	----	Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil conforming to any other BIS standard	kg.	5%	-
2710 19 89	----	Other cutting oil, hydraulic oil, industrial white oil, jute batching oil, mineral oil for cosmetic industry, transformer oil, not conforming to any BIS standard	kg.	5%	-
2710 19 90	---	Other	kg.	5%	-
2710 20	-	<i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils:</i>			
2710 20 10	---	Automotive diesel fuel, containing biodiesel, conforming to standard IS 1460	kg.	2.5%	-
2710 20 20	---	Diesel fuel blend (B6 to B20) conforming to standard IS 16531	kg.	2.5%	-
2710 20 90	---	Other	kg.	5%	-
	-	<i>Waste oil :</i>			
2710 91 00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	5%	-
2710 99 00	--	Other	kg.	5%	-

6.1 Since, there is no specific sub-heading or CTI for the said item, it appears that the goods are rightly classifiable under CTI 27101990 which is the residual CTI under the single Dash Entry "Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:" wherein BCD @5% and IGST @18% is payable.

6.2 Accordingly, the importer was asked vide letter dated 25.11.2025 **(Annexure-A1)** to submit their reply to the above observation of the department that the subject goods are rightly classifiable under CTI 27101990.

6.3 The Importer vide Letter received on 03.12.2025 (**Annexure-A2**) by mail submitted that

“1. Nature of the Imported Goods

As per the information and technical details available with them, the goods imported are Mixed Linear Alpha Olefins, which consist of blends of individual alpha olefins. Their understanding is based on the documents and specifications provided by their supplier, which indicate that the goods are chemically defined olefin blends.

2. Classification Understanding

Based on these documents, they had classified the goods under CTH 29012990. This was done in good faith and in accordance with their understanding of the applicable tariff. They assure that there was no intention to misclassify or underpay duty. They fully respect the observations made by the DRI office and will carefully re-examine the same.

3. No Intent of Duty Evasion

They humbly submit that all import declarations were made transparently, and there was no deliberate act of duty evasion. They remain committed to complying with all customs requirements and procedures.

4. Submission of Documents

They acknowledge the request for documents and submit that they are presently in the process of collecting and collating all the relevant records as called for in the DRI letter. The complete set of documents shall be furnished at the earliest upon completion of the compilation process. In the meantime, should the DRI office require any immediate clarification or any specific information, they shall be pleased to provide the same without any delay.

5. Commitment to Cooperation

They assure their fullest cooperation and are grateful for the opportunity to clarify their position. They remain available for any further guidance or queries our office may have. Thanking you very much for your understanding and support. ”

7. Summons dated 12.12.2025 were issued to the Importer to appear on 29.12.2025. The Importer vide mail dated 27.12.2025 requested for alternate date after few weeks. Accordingly, summons dated 07.01.2026 was issued to Importer to appear on 19.01.2026. The Importer vide mail dated 18.01.2026 sought alternate

date. Hence, Summons dated 20.01.2026 was issued to Importer to appear on 02.02.2026.

7.1 Shri. Vasu Agarwal, Share Holder of M/s. Parth appeared for statement on 03.02.2026 (Annexure-A5) and sought 3 weeks' time to submit documents and give statement. Accordingly, another summons dated 16.02.2026 was issued to Importer to appear on 05.03.2026. However, no one appeared in response to the summons on 05.03.2026. Even after issuance of 4 summons, the Importer has not submitted the documents sought and has not cooperated with the Investigation. All the 4 summons are attached as **Annexure-A3** and the Importer's mails dated 27.12.2025 and 18.01.2026 are attached as **Annexure-A4**.

8. The subject imported goods appear to merit classification under CTI 27101990 due to the following reasons:

- i. The description "Mixed Linear Alpha Olefins" represents that the product is a mixture of different LAOs with different Carbon Chain Lengths which does not satisfy the condition of Section Note 1(a) of the Chapter 29 that it should only contain separate chemically defined organic compound. The Importer themselves uploaded Certificate of Analysis (**Annexure-A6**) wherein it is mentioned that the imported item consists of 26% C4-C6, 64% C8-C10 and 10% of C10+ which clearly proves that the item is a mixture of different carbon chain length LAOs and not a separate compound. Since, the item is a mixture of different chain length LAOs, it is not classifiable under Chapter 29.
- ii. As per Chapter Note 2 to Chapter 27, mixed unsaturated hydrocarbons, obtained by any process are classifiable under CTH 2710, provided the weight of the non-aromatic constituents exceeds that of the aromatic constituents. Since Linear Alpha Olefins are unsaturated and the imported item is a mixture of LAOs of different Carbon Chain Lengths, and LAOs being acyclic cannot be aromatic, the item appears to be rightly classifiable under CTH 2710.
- iii. The Importer themselves in their reply stated that the imported product consists of blends of individual alpha olefins which means that the imported item is a mixture of LAOs.

Based on the above discussion, it appears that the said imported compounds i.e., "MIXED LINEAR ALPHA OLEFINS", are rightly classifiable under CTI 27101990 and liable to BCD @5%.

9. Legal Provisions:

9.1 Section 2(4) of the Customs Act, 1962: – “bill of entry” means a bill of entry referred to in section 46;

9.2 Section 2(23) of the Customs Act, 1962: – “import”, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

9.3 Section 2(26) of the Customs Act, 1962: – “importer”, in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;

9.4 Section 17 of the Customs Act, 1962: “(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.....”

9.5 Section 28(4) of the Customs Act, 1962: “(4) Where any duty has not been 10[levied or not paid or has been short-levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of,-

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

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

9.6 Section 28AA of the Customs Act, 1962: “ Notwithstanding anything contained in any judgment, decree, order or direction of any court, Appellate Tribunal or any authority or in any other provisions of this Act or the rules made thereunder, the person, who is liable to pay duty in accordance with provisions of Section 28,

shall, in addition to such duty, be liable to pay interest, if any, at the rate fixed under sub-section (2), whether such payment is made voluntarily or after determination of the duty under that Section.....”

9.7 Section 46 (1) of the Customs Act, 1962: *“The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.....”*

9.8 Section 46 (4) of the Customs Act, 1962: *“The importer while presenting a bill of entry shall 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, (and such other documents relating to the imported goods as may be prescribed).”*

9.9 Section 46 (4A) of the Customs Act, 1962: *“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.”*

9.10 Section 110AA of the Customs Act, 1962: *“Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—*

(a) any duty has been short-levied, not levied, short-paid or not paid in a case where assessment has already been made;

.....

.....

then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

- (i) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or*
- (ii) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,*

and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5]

9.11 Section 111 (m) of the Customs Act, 1962: *any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under the transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of Section 54;*

9.12 Section 111 (o) of the Customs Act, 1962: *any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;*

9.13 Section 112- Penalty for improper importation of goods, etc. – Any person,

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

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

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

(ii) in the case of dutiable goods, other than prohibited goods, to a penalty not exceeding the duty sought to be evaded on such goods or five thousand rupees, whichever is the greater;

(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.

9.14 Section 114A: *“Penalty for short-levy or non-levy of duty in certain cases.”*

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

9.15 Section 125. Option to pay fine in lieu of confiscation. - *(1) Whenever confiscation of any goods is authorised by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or Custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:*

Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, no such fine shall be imposed: Provided further that, without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

(2) Where any fine in lieu of confiscation of goods is imposed under sub-section (1), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any duty and charges payable in respect of such goods.

10. Obligation under Self-assessment:

The importer had subscribed to a declaration as to the truthfulness of the contents of the Bills of Entry in terms of Section 46(4) of the Customs Act, 1962, in all their import declarations. Further, consequent upon the amendment to Section 17 of the Customs Act, 1962 vide Finance Act, 2011, 'Self-Assessment' had been introduced in Customs. Section 17 of the Customs Act, 1962, effective from 08.04.2011, provides for self-assessment of duty on imported goods by the importer himself by filing a Bill of Entry, in electronic form. Section 46 of the Customs Act, 1962 makes it mandatory for the importer to make an entry for the imported goods by presenting a Bill of Entry electronically to the proper officer. As per Regulation 4 of the Bill of Entry (Electronic Integrated Declaration and Paperless Processing) Regulation, 2018 (issued under Section 157 read with Section 46 of the Customs Act, 1962), the Bill of Entry shall be deemed to have been filed and self-assessment of duty completed when, after entry of the electronic declaration (which was defined as particulars relating to the imported goods that are entered in the Indian Customs Electronic Data Interchange System) Electronic Data Interchange System either through ICEGATE or by way of data entry through the service centre, a Bill of Entry number was generated by the Indian Customs Electronic Data Interchange System for the said declaration.

11. Reasons for raising duty demand by invoking extended period under Section 28(4) of the Customs Act, 1962.

11.1 As detailed in Para 8 above, the said compounds clearly appear to be rightly classifiable under CTH 2710 since the item is mixture of different carbon chain length LAOs. The Certificate of Analysis uploaded in e-sanchit proves that the subject item consists of LAOs of different range (C4-C6, C6-C10, C10+) of Carbon Chain Length instead of a single carbon length. The Importer has also not appeared for the recording of statement even though 4 opportunities were given to them. It appears that these acts were committed by them to hoodwink the department with an intention to evade the duty payable. If not for the detection by the department, the issue would not have come to light and would have caused loss of revenue. Thus, it appears that the importer intentionally misclassified the goods to evade payable duty.

11.2 Further, under the scheme of self-assessment, it is the importer who must ensure that they declared the correct classification / CTH of the imported goods, the applicable rate of duty, value, and the benefit of exemption notification claimed,

if any, in respect of the imported goods while presenting the Bill of Entry. Thus, with the introduction of self-assessment by amendment to Section 17, w.e.f. 08.04.2011, it was the added and enhanced responsibility of the importer to declare the correct description, value, applicability of Notification benefit etc. and to correctly classify, determine and pay the duty applicable in respect of the imported goods.

12. Based on the discussions supra, it appears that the subject goods are rightly classifiable under CTI 27101990 where BCD is payable @5%. The total differential duty worked out to Rs. **1,64,21,805/-** for the period 11.06.2024 to 24.11.2025. Thus, it appears that M/s. Parth is liable to pay differential liability of **Rs. 1,64,21,805/-** as worked out in the **Annexure -B**. However, since the importer intentionally misclassified the goods to evade payable duty, as discussed supra, the same is liable for demand under the provisions of Section 28(4) of the Customs Act, 1962.

13. It appears that M/s. Parth had mis-classified the imported goods mentioned in Annexure-B, in contravention of the provisions of Section 111(m) of the Customs Act, 1962. Hence, impugned goods imported vide Bills of Entry mentioned in Annexure-B appear to be liable for confiscation under Section 111(m) of the Customs Act, 1962. For rendering the goods imported vide Bills of Entry mentioned in Annexure-B liable for confiscation under Section 111, M/s. Parth appears to be liable for imposition of penalty under **Section 112**. For wilfully misclassifying the goods mentioned in Annexure-B to evade the duties, the Importer is liable for penalty under section 114A of the Customs Act, 1962.

14. It appears that as the goods in question are “other than prohibited goods”, M/s. Parth is liable to pay redemption fine under Section 125 of Customs Act, 1962 in lieu of confiscation for contravening the provisions of Section 111 as discussed in Para 13 above.

15. Circular No.17/2011-Customs dated 08.04.2011 issued by Ministry of Finance, Department of Revenue, Central board of Excise & Customs vide F.No.450/26/2011-Cus.IV, Section 17 of the Customs Act, 1962 provides for self-assessment of duty by the importer by filing a Bill of Entry in the electronic form. The importer at the time of self-assessment is required to ensure that he declares the correct description of the goods, **classification**, applicable rate of duty, value,

benefit of exemption Notifications claimed, if any, in respect of the imported goods **while presenting the Bill of Entry**. It is seen that the importer has resorted to incorrect self-assessment, by failing to adopt the correct classification, thereby violated provisions of Section 17 of the Customs Act, 1962.

16. Further, as per Section 46(4) and 46(4A) of the Customs Act, 1962, the importer is required to furnish a declaration as to the truth of the contents of Bill of entry and shall ensure accuracy and completeness of information, authenticity and validity of documents submitted. The importer is required to declare the full accurate details relating to the goods description, quantity, duties payable etc. It is noticed from the facts and legal position that the impugned goods are classifiable under CTI 27101990 instead of 2901 as declared by the importer in the bills of entry.-

17. Thus, from paragraph 15 and 16 above, it appears that M/s. Parth has contravened the provisions of Section 17, Section 46(4) and 46(4A) of the Customs Act, 1962 in respect of goods covered under Bills of Entry detailed in **Annexure – B** by not furnishing true and correct particulars of imported goods during assessment. Further, it appears M/s Parth had not adopted the appropriate classification rendering the goods liable for confiscation under Section 111(m). Hence, it appears that M/s. Parth is liable for penalty under **112 and 114A** of the Customs Act, 1962.

SUMMARY:

18. In view of the foregoing facts, documentary evidences on record, statements recorded during the investigation, legal provisions, it appears that:

- (i) M/s Parth have mis-classified the subject imported Compounds i.e “MIXED LINEAR ALPHA OLEFINS” under CTI 29012990, while the they appear to be classifiable under Customs Tariff Item 27101990 as discussed above.
- (ii) M/s Parth is liable to pay the customs duty (BCD@5% along with consequential SWS and IGST) of **Rs. 1,64,21,805/-** as detailed in **Annexure-B** under Section 28(4) of the Customs Act, 1962 along with interest under Section 28AA of the Act *ibid*;
- (iii) The goods imported as detailed in **Annexure-B** are liable for confiscation under Sections 111(m) of the Act *ibid*;

- (iv) M/s Parth is liable for penalties under the provisions of Sections 112 and 114A of the Customs Act, 1962 for various omissions and commissions.

19. Therefore, M/s. Parth Rasayan Private Limited (IEC No. 1101003481), having its registered office at 114, A.K.V.N. Industrial Area, Megh Nagar, Jhabua, Madhya Pradesh – 457779 is hereby required to Show Cause to the Principal Commissioner of Customs, Mundra Port within 30 (Thirty) days of the receipt of Notice as to why:

- a) The self-assessment, with respect to the goods imported vide Bills of Entry detailed in Annexure-B, under CTI 29012990 should not be rejected, and the same should not be re-classified under CTI 27101990 and be re-assessed accordingly;
- b) Consequentially, the differential duty of **Rs. 1,64,21,805/-** (Rupees One Crore Sixty Four Lakh Twenty One Thousand Eight Hundred and Five Only) as detailed in **Annexure-B**, should not be demanded and recovered from them **under Section 28(4) of the Customs Act, 1962**;
- c) Interest should not be demanded and recovered from them, on the amount demanded at (b) above, **under Section 28AA of the Customs Act, 1962**;
- d) The goods valued at **Rs. 50,60,64,852/-** imported as detailed in Annexure – B respectively should not be held liable for confiscation **under Section 111(m) of the Customs Act, 1962**;
- e) Penalty should not be imposed on them under Section 112(a) of the Customs Act, 1962 for mis-classifying the imported goods and rendering the goods mentioned in **Annexure-B** liable for confiscation;
- f) Penalty should not be imposed on them under Section 114A of the Customs Act, 1962 for wilful mis-statement or suppression of facts with regard to mis-classification of the imported goods resulting in short payment of customs duties in respect of goods mentioned in **Annexure-B**.

20. M/s. Parth Rasayan Private Limited (IEC No. 1101003481), having its registered office at 114, A.K.V.N. Industrial Area, Megh Nagar, Jhabua, Madhya Pradesh – 457779 is hereby required to Show Cause to the Principal Commissioner of Customs, Mundra Port within thirty days (30) of receipt of this notice and are further required to indicate in their written reply whether they wish to be heard in person before the case is adjudicated. If no cause is shown against the action proposed to be taken within 30 days from the date of receipt of this notice or having shown cause, they do not appear before the adjudicating authority

SCN No. 27/2026-27/COMM/N.S./Adjn/MCH

when the case is posted for personal hearing, the case will be adjudicated, ex-parte based on the evidences available on record.

21. This notice is issued without prejudice to any other action that may be initiated under the Customs Act, 1962 or any other Act for the time being in force in India.

22. The department reserves its right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material fact which may come to the notice of the Department after the issuance of this notice.

23. Reliance for issuance of this notice is based on the documents listed in Annexures/ Worksheet enclosed to this notice. It may be noted that all the documents enclosed to this Show Cause Notice are an integral part of this Show Cause Notice.

Digitally signed by
Nitin Saini
Date: 29-07-2026
14:28:48

(Nitin Saini)
Commissioner of Customs,
Customs House, Mundra

File No.: GEN/ADJ/COMM/415/2026-Adjn-O/o Pr Commr-Cus-Mundra

SCN No. 27/2026-27/COMM/N.S./Adjn/MCH

Encl: (i) Annexure A – Relied Upon Documents;
(ii) Annexure B – Work sheet for duty quantification

(by speed post/ hand delivery/E-mail)

To Noticee(s):-

M/s. Parth Rasayan Private Limited (IEC No. 1101003481), having its registered office at 114, A.K.V.N. Industrial Area, Megh Nagar, Jhabua, Madhya Pradesh – 457779.

Copy to :

1. The Additional Director General, DRI, Hyderabad Zonal Unit, H.No.10-2-289/57/1 & 2, Suryavanshi Residency, II Cross Road, Shanthinagar, Masab Tank, Hyderabad – 500028.

SCN No. 27/2026-27/COMM/N.S./Adjn/MCH

2. The Deputy Director, DRI, Vijayawada Regional Unit, 5th Floor, D.No.10-56, Above Canara Bank, Ashok Nagar, Bundar Road, Vijayawada – 520 007.
3. The Deputy Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in departmental official website.
4. Notice Board

ANNEXURE-A: List of Relied Upon Documents

Annexure	Description
A1	Letter dated 25.11.2025 to M/s. Parth Rasayan Private Limited seeking response on the classification of impugned goods
A2	Mail dated 03.12.2025 from M/s. Parth Rasayan Private Limited
A3	Summons dated 12.12.2025, 07.01.2026, 20.01.2026, 16.02.2026 to M/s. Parth Rasayan Private Limited
A4	Mails dated 27.12.2025, 18.01.2026 from Importer seeking postponement of summons.
A5	Statement of Shri. Vasu Aggarwal, Share Holder of M/s. Parth Rasayan Private Limited dated 03.02.2026
A6	Certificates of Analysis uploaded in e-Sanchit



राजस्व आसूचना निदेशालय
DIRECTORATE OF REVENUE INTELLIGENCE
विजयवाड़ा क्षेत्रीय इकाई/ Vijayawada Regional Unit

डोर. नं. 10-56, 5th मंज़िल, केनरा बैंक के ऊपर, अशोक नगर, बंधर रोड, विजयवाड़ा- 520 007

Door.No.10-56, 5th Floor, Above Canara Bank, Ashok Nagar, Bundar Road, Vijayawada – 520 007
फोन/Tele : 0866-255 6656, 297 1156, फैक्स/Fax: 0866-255 6656 ईमेल/ Email: dri.vjw-rev@gov.in

F.No.DRI/CI/INT/165/2025-O/o DD/AD-DRI-RU-VIJAYAWADA

Date:25.11.2025

DIN: 202511DDZ50000313216

To

M/S PARTH RASAYAN PRIVATE LIMITED (IEC No: 1101003481),
114 A.K.V.N INDUSTRIAL AREA MEGH NAGAR,
JHABUA, MADHYA PRADESH - 457779

Gentlemen,

Sub: DRI Investigation – Misclassification of “MIXED LINEAR ALPHA OLEFINS” under CTI 29012990, resulting in duty evasion – Reg

It is noticed that M/S PARTH RASAYAN PRIVATE LIMITED (IEC No: 1101003481) has imported “MIXED LINEAR ALPHA OLEFINS” by classifying under CTI 29012990 and paid BCD@ 2.5% and IGST @18%. However, as per Chapter Note 1(a) of the Chapter 29, the headings of the Chapter 29 apply only to separate Chemically Defined Organic Compounds.

2. The Imported item being Mixed Linear Alpha Olefins appears to be mixture of LAOs with varying carbon chain lengths. Hence, it appears that item imported is not covered under the Chapter 29 but is covered under CTH 2710(CTI 27101990) as per the Chapter Note 2 to Chapter 27 which stated that mixed unsaturated hydrocarbons, obtained by any process are included under CTH 2710. This classification attracts a BCD of 5% and an IGST of 18%. Therefore, it appears that M/s PARTH RASAYAN PRIVATE LIMITED has misclassified the imported goods, leading to short payment of duty.

3. In view of the above, you are requested to submit legible and duly attested copies of all relevant documents related to the subject import clearance, including:

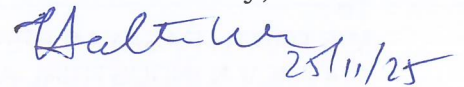
- Bill of Entry
- Related Invoice
- Packing List
- Certificate of Analysis
- Bill of Lading
- Customs Duty Payment Details

These documents should be submitted to this office within one week from the date of receipt of this letter.

4. Furthermore, you are requested to provide a written response regarding the classification of the said compound and the resultant short payment of customs duties. Should you agree with the observations mentioned above, you are requested to pay the differential customs duties along with applicable interest and furnish the payment details at the earliest.

Your prompt cooperation in this matter is expected.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'T.H. Peter Devdan', followed by the date '25/11/25'.

(T.H PETER DEVDAN)
Senior Intelligence Officer
DRI VJRU

Re: DRI Investigation – Misclassification of “MIXED LINEAR ALPHA OLEFINS” under CTI 29012990, resulting in duty evasion – Reg

Parth Rasayan Pvt. Ltd. <parthrasayan@gmail.com >

Wed, 03 Dec 2025 12:00:47 AM +0530

To "dri.vjw-rev"<dri.vjw-rev@gov.in>

To

The Senior Intelligence Officer

Directorate of Revenue Intelligence

Vijayawada Regional Unit

Subject: Reply to Your Letter No. DRI/CI/INT/165/2025-O/o DD/AD-DRI-RU-VIJAYAWADA dated

25.11.2025 (DIN: 202511DDZ50000313216)

Respected Sir,

With reference to the above-mentioned letter, we wish to express our sincere thanks for bringing the

matter to our attention. We hold the guidance of your esteemed office in high regard and submit the

following for your kind consideration:

1. Nature of the Imported Goods

As per the information and technical details available with us, the goods imported are Mixed

Linear Alpha Olefins, which consist of blends of individual alpha olefins. Our understanding is

based on the documents and specifications provided by our supplier, which indicate that the

goods are chemically defined olefin blends.

2. Classification Understanding

Based on these documents, we had classified the goods under CTH 29012990. This was

done in good faith and in accordance with our understanding of the applicable tariff. We assure you that there was no intention to misclassify or underpay duty.

We fully respect the observations made by your good office and will carefully re-examine

the same.

3. No Intent of Duty Evasion

We humbly submit that all import declarations were made transparently, and there was no

deliberate act of duty evasion. We remain committed to complying with all customs requirements and procedures.

4. Submission of Documents

We acknowledge your request for documents. We are currently in the process of collecting

and collating all the relevant records as mentioned in your letter. We will submit the complete set of documents as soon as they are compiled.

In the interim, should your esteemed office require any immediate clarification or specific

information, we will be pleased to provide it without delay.

5. Commitment to Cooperation

We assure you of our fullest cooperation and are grateful for the opportunity to clarify our

position. We remain available for any further guidance or queries your office may have.

Thanking you very much for your understanding and support.

Yours faithfully,

For M/s Parth Rasayan Private Limited

On Tue, Nov 25, 2025 at 5:37 PM Deputy Director <dri.vjw-rev@gov.in> wrote:

Gentlemen,

Please find attached document on the subject matter.

With regards
DRI VJRU

SUMMONS

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

To,

PARTH RASAYAN PRIVATE LIMITED

**114, AKVN INDUSTRIAL AREA MEGH
NAGAR, JHABUA, MADHYA PRADESH -
457779**

WHEREAS, I, **TOMMANDRU Hanok Peter Devdan** am making inquiry in connection with **MISCLASSIFICATION OF MIXED LINEAR ALPHA OLEFINS UNDER CTI 29012990** 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. IMPORT DOCUMENTS

2. JUSTIFICATION FOR CLASSIFICATION, IF ANY

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 **2025-12-29** at **11:00:AM** at the office of **Door.No.10-56, 5th Floor, Above Canara Bank, Ashok Nagar, Bundar Road, Vijayawada 520 007**

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-compliance 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 **12** day of **December, 2025** at **VIJAYAWADA**



Seal of Office

Name : **TOMMANDRU Hanok Peter Devdan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

SUMMONS

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

To,

PARTH RASAYAN PRIVATE LIMITED

**114, AKVN INDUSTRIAL AREA MEGH
NAGAR, JHABUA, MADHYA PRADESH -
457779**

WHEREAS, I, **TOMMANDRU Hanok Peter Devdan** am making inquiry in connection with **MISCLASSIFICATION OF MIXED LINEAR ALPHA OLEFINS UNDER CTI 29012990** 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. IMPORT DOCUMENTS**
- 2. CERTIFICATES OF ANALYSIS**
- 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 **2026-01-19** at **11:00:AM** at the office of **Door.No.10-56, 5th Floor, Above Canara Bank, Ashok Nagar, Bundar Road, Vijayawada 520 007**

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-compliance 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 **07** day of **January, 2026** at **VIJAYAWADA**



Name : **TOMMANDRU Hanok Peter Devdan**

Signature :

Handwritten signature
7/1/26

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

SUMMONS

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

To,

PARTH RASAYAN PRIVATE LIMITED

**114, AKVN INDUSTRIAL AREA MEGH
NAGAR, JHABUA, MADHYA PRADESH -
457779**

WHEREAS, I, **TOMMANDRU Hanok Peter Devdan** am making inquiry in connection with **MISCLASSIFICATION OF MIXED LINEAR ALPHA OLEFINS UNDER CTI 29012990** 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. IMPORT DOCUMENTS

2. CERTIFICATES OF ANALYSIS

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 **2026-02-02** at **11:00:AM** at the office of **Door.No.10-56, 5th Floor, Above Canara Bank, Ashok Nagar, Bundar Road, Vijayawada 520 007**

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-compliance 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 **20** day of **January, 2026** at **VIJAYAWADA**

Name : **TOMMANDRU Hanok Peter Devdan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.



SUMMONS

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

To,

PARTH RASAYAN PRIVATE LIMITED

**114, AKVN INDUSTRIAL AREA MEGH
NAGAR, JHABUA, MADHYA PRADESH -
457779**

WHEREAS, I, **TOMMANDRU Hanok Peter Devdan** am making inquiry in connection with **MISCLASSIFICATION OF MIXED LINEAR ALPHA OLEFINS UNDER CTI 29012990** 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. IMPORT DOCUMENTS

2. CERTIFICATES OF ANALYSIS

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 **2026-03-05** at **11:00:AM** at the office of **Door.No.10-56, 5th Floor, Above Canara Bank, Ashok Nagar, Bundar Road, Vijayawada 520 007**

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-compliance 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 **16** day of **February, 2026** at **VIJAYAWADA**



Name : **TOMMANDRU Hanok Peter Devdan**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office:

Re: DRI Investigation – Misclassification of “MIXED LINEAR ALPHA OLEFINS” under CTI 29012990, resulting in duty evasion – Reg

Parth Rasayan Pvt. Ltd. <parthrasayan@gmail.com>

Sat, 27 Dec 2025 5:31:40 PM +0530

To "Deputy Director"<dri.vjw-rev@gov.in>

Respected Sir,

Greetings of the day!!!

With reference to the below mail, we would request you to please provide a latter date since we are travelling for a few weeks.

With Best Regards,

M/s Parth Rasayan Pvt. Ltd.

(Manufacturer of Industrial Solvent & Petroleum Products)

Mr. Sanjeev Aggarwal

Regd. Office & Works: 114, A.K.V.N. Industrial Area, Meghnagar,

Dist. Jhabua, M.P.

On Tue, Dec 16, 2025 at 1:00 PM Deputy Director <dri.vjw-rev@gov.in> wrote:

Gentlemen,

In this connection ,it is requested that an official aware of the product and basic understanding of the Classification may be available for recording of statement. For any queries, you may contact Shri. Vishal, IO at 8974466155.

With regards

DRI VJRU

---- On Fri, 12 Dec 2025 13:22:32 +0530 **Deputy Director** <dri.vjw-rev@gov.in> wrote ---

Gentlemen,

Please find attached this office summons for 29.12.2025.

Regards,

DRI, Vijayawada

---- On Wed, 03 Dec 2025 00:00:28 +0530 **Parth Rasayan Pvt. Ltd.** <parthrasayan@gmail.com> wrote ---

To

The Senior Intelligence Officer

Directorate of Revenue Intelligence

Vijayawada Regional Unit

Subject: Reply to Your Letter No. DRI/CI/INT/165/2025-O/o DD/AD-DRI-RU-VIJAYAWADA dated 25.11.2025 (DIN: 202511DDZ50000313216)

Respected Sir,

With reference to the above-mentioned letter, we wish to express our sincere thanks for bringing the matter to our attention. We hold the guidance of your esteemed office in high regard and submit the following for your kind consideration:

1. Nature of the Imported Goods

As per the information and technical details available with us, the goods imported are Mixed Linear Alpha Olefins, which consist of blends of individual alpha olefins. Our understanding is based on the documents and specifications provided by our supplier, which indicate that the goods are chemically defined olefin blends.

2. Classification Understanding

Based on these documents, we had classified the goods under CTH 29012990. This was done in good faith and in accordance with our understanding of the applicable tariff. We assure you that there was no intention to misclassify or underpay duty.

We fully respect the observations made by your good office and will carefully re-examine the same.

3. No Intent of Duty Evasion

We humbly submit that all import declarations were made transparently, and there was no deliberate act of duty evasion. We remain committed to complying with all customs requirements and procedures.

4. Submission of Documents

We acknowledge your request for documents. We are currently in the process of collecting and collating all the relevant records as mentioned in your letter. We will submit the complete set of documents as soon as they are compiled.

In the interim, should your esteemed office require any immediate clarification or specific information, we will be pleased to provide it without delay.

5. Commitment to Cooperation

We assure you of our fullest cooperation and are grateful for the opportunity to clarify our position. We remain available for any further guidance or queries your office may have.

Thanking you very much for your understanding and support.

Yours faithfully,

For M/s Parth Rasayan Private Limited

On Tue, Nov 25, 2025 at 5:37 PM Deputy Director <dri.vjw-rev@gov.in> wrote:

Gentlemen,

Please find attached document on the subject matter.

With regards
DRI VJRU

Re: DRI Investigation – Misclassification of “MIXED LINEAR ALPHA OLEFINS” under CTI 29012990, resulting in duty evasion – Reg

**dri.vjw-
rev** <dri.vjw-
rev@gov.in >

Parth Rasayan Pvt. Ltd. <parthrasayan@gmail.com >

Sun, 18 Jan 2026 8:09:35 PM +0530

To "Deputy Director"<dri.vjw-rev@gov.in>

Respected Sir,

We regret to inform you that we will not be able to attend the upcoming summit as scheduled. Unfortunately, there has been a bereavement in our family, due to which we were unable to inform you in advance.

We sincerely apologize for the inconvenience caused and for the short notice. We respectfully request you to kindly grant us a later date for the same, at your convenience.

Thank you for your understanding and consideration during this difficult time. We look forward to your response.

With Best Regards,

M/s Parth Rasayan Pvt. Ltd.

(Manufacturer of Industrial Solvent & Petroleum Products)

**Regd. Office & Works: 114, A.K.V.N. Industrial Area, Meghnagar,
Dist. Jhabua, M.P.**

On Wed, Jan 7, 2026 at 3:46 PM Deputy Director <dri.vjw-rev@gov.in> wrote:

Gentlemen,

In this connection, it is requested that an official aware of the product and basic understanding of the Classification may be available for recording of statement. For any queries, you may contact Shri. Vishal, IO at 8974466155.

With regards
DRI VJRU

STATEMENT OF SHRI VASU AGGARWAL, AGED 27 YEARS, S/O SANJEEV KUMAR AGGARWAL, HOUSE NO. E-22, JANGPURA EXTENSION, JUNG PURA, NEAR EROS CINEMA, SOUTH DELHI, JUNG PURA, DELHI - 110014, GIVEN BEFORE THE SENIOR INTELLIGENCE OFFICER, DIRECTORATE OF REVENUE INTELLIGENCE, VIJAYAWADA REGIONAL UNIT, VIJAYAWADA, UNDER SECTION 108 OF THE CUSTOMS ACT, 1962 ON 03.02.2026 at 11:30 HOURS.

My name and personal details are as above. My mobile number is 9911008120. In response to summons dated 20.01.2026 issued under Section 108 of the Customs Act, 1962, I am appearing before you today i.e. on 03.02.2026. I have been explained the provisions of Section 108 of the Customs Act, 1962, according to which this enquiry is deemed to be judicial proceedings and intentionally giving false evidence/ statement or fabricating false evidence is an offence under Section 229 of the Bharatiya Nyaya Sanhita 2023 and intentionally causing insult, interruption to the officer chairing the proceedings is an offence under Section 267 of the Bharatiya Nyaya Sanhita 2023. I also understand that this statement given by me can be used as evidence either against me or against my employers/ employee and any other company or Organisation involved in this investigation in any proceedings for the offence under Customs Act, 1962 or any other Act. Having understood the above provisions of Law, I am giving hereunder my true and voluntary statement.

1. Please introduce yourself and provide a copy of duly signed identity card. Are you authorized to represent M/s. Parth Rasayan Private Limited?

Ans: I am the Shareholder of M/s. Parth Rasayan Private Limited and I am authorized to represent the company before you. I am providing the signed photocopies of my Aadhaar Card No. 690689953217. My official Email ID is vasuaggarwal@parthrasayan.com .

2. What is your education qualification? And what is your job profile? What is M/s. Parth Rasayan Private Limited into?

Ans: I did my B.Com Honors from IP University in 2019. The company M/s. Parth Rasayan Private Limited is into manufacture of Petroleum Products and Industrial Solvents.

3. Have you brought the Import Documents and Certificates of Analysis requested to be brought vide Summons dated 20.01.2026?

Ans: No, My Grandmother passed away before 3 weeks. Hence, we couldn't collect the documents. I request for 3 weeks time to submit the documents and to give the statement.

The above statement has been typed on a computer by one of the officers of Directorate of Revenue Intelligence as narrated by me and I affirm that the contents are true and correct. I have given this statement voluntarily without any coercion, threat or inducement and contains only facts. The recording of the statement commenced at 11:30 hours and concluded at 12:00 hours of 03.02.2026. After reading the statement and finding that the statement is as per my say, I have appended my signature below.

Vasu
03-02-26
+91-9911008120

Typed by me
K. Vishal
03/02/26

Before me
Hanok Peter Devdan
3/2/26

कोडुरी विशाल
Koduri Vishal
आ आ / I.O.

Page 1 of 2
हनोक पीटर देवदान.टी
Hanok Peter Devdan.T
व.आ.अ. / S.I.O.

DATE: 22.08.2024

CERTIFICATE OF ANALYSIS

PRODUCT : MIXED LINEAR ALPHA OLEFINS
REF. NO. : CHOLA/496/2024
QTY. (Nt wt.) : 186.600 MTS

Consignee : PARTH RASAYAN PVT LTD
114,A.K.V.N INDUSTRIAL AREA, MEGHNAGAR ,
DIST.JHABUA ,MADHYA PRADESH -457779,INDIA
IEC CODE -1101003481,PAN NO: AACCP2947E
EMAIL : parthrasayan@gmail.com
GST NO :23AACCP2947E2ZO

Product : - Mix LAO

Sr No	Parameters	Result
1	C4 – C6	26 %
2	C8 – C10	64 %
3	C 10 +	10 %
4	Density @ 15 Deg	0.745
5	Flash	Zero

For CHOLA CHEM DMCC

Authorized Signatory



Chola Chem DMCC
(FORMERLY SVOJAS ENERGY DMCC)

3601, Oaks Liwa Heights, Cluster W,
Jumeirah Lakes Towers,
Dubai, United Arab Emirates (UAE)

Tel: +971 4 456 1831
Email: info@cholachem.com
Website: www.cholachem.com

DATE: 17.09.2024

CERTIFICATE OF ANALYSIS

PRODUCT : MIXED LINEAR ALPHA OLEFINS
REF. NO. : CHOLA/542/2024
QTY. (Nt wt.) : 201.820 MTS

Consignee : PARTH RASAYAN PVT LTD
114,A.K.V.N INDUSTRIAL AREA, MEGHNAGAR ,
DIST.JHABUA ,MADHYA PRADESH -457779,INDIA
IEC CODE -1101003481,PAN NO: AACCP2947E
EMAIL : parthrasayan@gmail.com
GST NO :23AACCP2947E2ZO

Product : - Mix LAO

Sr No	Parameters	Result
1	C4 – C6	26 %
2	C8 – C10	64 %
3	C 10 +	10 %
4	Density @ 15 Deg	0.745
5	Flash	Zero

For CHOLA CHEM DMCC

Authorized Signatory



Chola Chem DMCC
(FORMERLY SVOJAS ENERGY DMCC)

3601, Oaks Liwa Heights, Cluster W,
Jumeirah Lakes Towers,
Dubai, United Arab Emirates (UAE)

Tel: +971 4 456 1831
Email: info@cholachem.com
Website: www.cholachem.com

DATE : 08.06.2024

CERTIFICATE OF ANALYSIS

PRODUCT : MIXED LINEAR ALPHA OLEFINS
REF. NO. : CHOLA/373/2024
QTY. (Nt wt.) : 18.980 MTS

Consignee : PARTH RASAYAN PVT LTD.
114, A.K.V.N INDUSTRIAL AREA,
MEGHNAGAR, DIST. JHABUA,
MADHYA PRADESH-457779, INDIA
IEC Code :- 1101003481, Pan No. AACCP2947E
Email Id: parthrasayan@gmail.com,
GST No. 23AACCP2947E2ZO

Product : - Mix LAO

Sr No	Parameters	Result
1	C4 – C6	26 %
2	C8 – C10	64 %
3	C 10 +	10 %
4	Density @ 15 Deg	0.745
5	Flash	Zero

For CHOLA CHEM DMCC

Authorized Signatory



CERTIFICATE OF ANALYSIS

Date: 26-Dec-24

Consignee: **PARTH RASAYAN PVT LTD**

114, A.K.V.N. INDUSTRIAL AREA, MEGHNAGAR,

DIST. JHABUA, MADHYA PRADESH- 457779, INDIA

IEC CODE: 1101003481 PAN NO. AACCP2947E GST NO. 23AACCP2947E2ZO

EMAIL: PARTHRASAYAN@GMAIL.COM IMPORTS@PARTHRASAYAN.COM

Description of Goods: Mix linear alpha olefins

HS CODE: 29012990

BL No: TAI/DMM/MUN/0789

Invoice No: GMU IN 040/2024-A

Product : - Mix LAO

Sr No	Parameters	Result
1	C4 – C6	26 %
2	C8 – C10	64 %
3	C 10 +	10 %
4	Density @ 15 Deg	0.745
5	Flash	Zero

Total net weight : 162.040 MT
Total gross weight : 195.510 MT
Tare Weight : 33.470 MT
No of Tank : 9X20' FCL ISO TANKS


Authorized Signature


CUSTOMER	INVOICE NO	INVOICE DATE	INVOICE SUPPLIER NAME	ITEM DESCRIPTION	ITEMS	CTH	ITEM WISE ASS VALUE	DUTY	DIFF DUTY			
INMUN1	3934992	6/11/2024	CHOLA/337/2024	6/5/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	7631032.56	1621213	247627.0066
INMUN1	4014499	6/15/2024	CHOLA/374/2024	6/9/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	1951604.66	414618.4	63329.57122
INMUN1	4560551	7/17/2024	CHOLA/410/2024	6/15/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	1984876.47	421687	64409.24145
INMUN1	4564393	7/18/2024	CHOLA/400/2024	7/8/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	15535507.96	3300519	504127.2333
INMUN1	4564630	7/18/2024	CHOLA/413/2024	7/7/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	11580114.31	2460195	375774.7094
INMUN1	4575019	7/18/2024	CHOLA/412/2024	7/9/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2836298.01	602571.5	92037.87042
INMUN1	4824899	8/1/2024	CHOLA/411/2024	7/9/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	1896655.74	402944.5	61546.47876
INMUN1	4871434	8/3/2024	CHOLA/440/2024	7/18/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	1952152.54	414734.8	63347.34992
INMUN1	4875230	8/4/2024	4030624	7/11/2024	1	RENSAM PETROCHEM	MIX LINEAR ALPHA OLEFINS	1	29012990	9734108.55	2068011	315871.8224
INMUN1	5020652	8/12/2024	CHOLA/475/2024	8/9/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	5068865.12	1076880	164484.6731
INMUN1	5242103	8/25/2024	CHOLA/487/2024	8/15/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	4801405.49	1020059	155805.6082
INMUN1	5310879	8/29/2024	CHOLA/373/2024	6/8/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	1014781.65	215590.4	32929.66454
INMUN1	5457126	9/6/2024	CHOLA/496/2024	8/22/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	8952652.52	1901991	290513.5743
INMUN1	5457253	9/6/2024	CHOLA/497/2024	8/22/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	6293724.33	1337102	204231.3545
INMUN1	5479374	9/7/2024	ML104/2024	9/5/2024	1	MUROOJ LUBRICANTS TR LLC	MIXED LINEAR ALPHA OLEFINS	1	29012990	11144326.48	2367612	361633.3943
INMUN1	5479629	9/7/2024	ML105/2024	9/5/2024	1	MUROOJ LUBRICANTS TR LLC	MIXED LINEAR ALPHA OLEFINS	1	29012990	11174584.83	2374041	362615.2777
INMUN1	5523959	9/10/2024	CHOLA/499/2024	8/22/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	8823112.55	1874470	286310.0022
INMUN1	5525310	9/10/2024	CHOLA/500/2024	8/22/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	8811118.1	1871922	285920.7823
INMUN1	5715829	9/21/2024	RS-908-2024	9/1/2024	1	ROYAL SIGN GENERAL TRADING &	MIXED LINEAR ALPHA OLEFINS	1	29012990	12592208.78	2675215	408617.1749
INMUN1	5756018	9/23/2024	CHOLA/567/2024	9/15/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	4385455.95	931690.1	142308.0456
INMUN1	5841544	9/27/2024	CHOLA/542/2024	9/17/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	9563285.94	2031720	310328.6288
INMUN1	5916315	10/2/2024	CHOLA/586/2024	9/27/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	5212966.96	1107495	169160.7779
INMUN1	5916410	10/2/2024	CHOLA/580/2024	9/27/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	12730040.46	2704497	413089.8129
INMUN1	6176657	10/17/2024	CHOLA/594/2024	10/10/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	5752419.18	1222101	186666.0024
INMUN1	6279839	10/23/2024	CHOLA/599/2024	10/17/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	12640903.81	2685560	410197.3286
INMUN1	6409028	10/29/2024	RS-1022-2024	9/20/2024	1	ROYAL SIGN GENERAL TRADING &	MIXED LINEAR ALPHA OLEFINS	1	29012990	12618805.66	2680865	409480.2437
INMUN1	6653827	11/13/2024	CHOLA/664/2024	11/5/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	8492228.71	1804174	275572.8216
INMUN1	7008909	12/2/2024	CHOLA/716/2024	11/25/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	9539352.45	2026635	309551.987
INMUN1	7164855	12/11/2024	CHOLA/719/2024	11/27/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	9438803.62	2005274	306289.1775
INMUN1	7344538	12/19/2024	CHOLA/739/2024	12/10/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	13072519.88	2777257	424203.2701
INMUN1	7344624	12/19/2024	CHOLA/740/2024	12/10/2024	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	12002500.55	2549931	389481.1428
INMUN1	7412074	12/23/2024	APC/006/2024	12/20/2024	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	8773875.01	1864010	284712.2441
INMUN1	7430901	12/24/2024	APC/007/2024	12/20/2024	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	16661811.75	3539802	540675.7913
INMUN1	7584997	1/3/2025	GMUIN0402024A	12/26/2024	1	GLOBOMOTIVIE INC.	MIX LINEAR ALPHA OLEFINS	1	29012990	8912457.64	1893452	289209.2504
INMUN1	7827055	1/16/2025	APC/009/2025	1/15/2025	1	ABYSSAL PETROCHEM DMCC	MIX LINEAR ALPHA OLEFINS	1	29012990	5927022.9	1259196	192331.8931
INMUN1	7938514	1/22/2025	CHOLA/023/2025	1/17/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	5871415.09	1247382	190527.4197
INMUN1	8110603	1/31/2025	APC/012/2025	1/22/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	12995946.68	2760989	421718.4698
INMUN1	8103417	1/31/2025	APC/013/2025	1/22/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	7625460.62	1620029	247446.1971
INMUN1	8611725	2/28/2025	CHOLA/058/2025	2/14/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	4783675.75	1016292	155230.2781
INMUN1	9060594	3/24/2025	APC/015/2025	3/2/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	12797976.08	2718930	415294.3238
INMUN1	9159989	3/28/2025	CHOLA/088/2025	3/22/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	642635.63	136528	20853.52619
INMUN1	9148419	3/28/2025	APC/020/2025	3/14/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	16602313.35	3527162	538745.0682
INMUN1	9463917	4/12/2025	APC/026/2025	3/31/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	12551760.9	2666622	407304.6412
INMUN1	9469199	4/13/2025	APC/024/2025	3/22/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	6065460.04	1288607	196824.1783
INMUN1	9801498	4/30/2025	CHOLA/115/2025	4/10/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	11333814.07	2407869	367782.2666
INMUN1	9929551	5/7/2025	CHOLA/151/2025	4/20/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	6576095.22	1397091	213394.2899
INMUN1	2824415	6/23/2025	APC/042/2025	6/14/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	3637376.42	772760.6	118032.8648

INMUN1	2823878	6/23/2025	APC/043/2025	6/14/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	12905832.15	2741844	418794.2533
INMUN1	3395969	7/21/2025	CHOLA/308/2025	7/12/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2387464.48	507216.9	77473.22238
INMUN1	3398548	7/21/2025	CHOLA/312/2025	7/12/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2722022.05	578293.7	88329.61552
INMUN1	3398992	7/21/2025	CHOLA/309/2025	7/12/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2494422.89	529940.2	80944.02278
INMUN1	3404932	7/21/2025	CHOLA/311/2025	7/12/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	5384939.16	1144030	174741.2757
INMUN1	3405453	7/21/2025	CHOLA/310/2025	7/12/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	1625385.82	345313.2	52743.76986
INMUN1	3405188	7/21/2025	CHOLA/313/2025	7/12/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2702054.17	574051.4	87681.65782
INMUN1	3418699	7/22/2025	CHOLA/289/2025	7/8/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	10471958.66	2224768	339815.0585
INMUN1	3592973	7/30/2025	CHOLA/345/2025	7/20/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	1707514.79	362761.6	55408.85494
INMUN1	3585360	7/30/2025	CHOLA/343/2025	7/22/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2398924.59	509651.5	77845.10295
INMUN1	3592270	7/30/2025	CHOLA/342/2025	7/22/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	5025135.81	1067590	163065.657
INMUN1	3592405	7/30/2025	CHOLA/344/2025	7/22/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2376959.9	504985.1	77132.34876
INMUN1	4027454	8/21/2025	CHOLA/380/2025	8/18/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	11100954.87	2358398	360225.9855
INMUN1	4027746	8/21/2025	CHOLA/379/2025	8/18/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	13832052.41	2938620	448850.1007
INMUN1	4027584	8/21/2025	CHOLA/378/2025	8/18/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	14256004.51	3028688	462607.3463
INMUN1	4027792	8/21/2025	CHOLA/381/2025	8/18/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2609501.85	554388.7	84678.33503
INMUN1	4158854	8/28/2025	CHOLA/400/2025	8/26/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	7997309.76	1699028	259512.7017
INMUN1	5681330	11/13/2025	CHOLA/514/2025	11/7/2025	1	CHOLA CHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	2466272.4	523959.6	80030.53938
INMUN1	5882914	11/24/2025	APC/072/2025	11/19/2025	1	ABYSSAL PETROCHEM DMCC	MIXED LINEAR ALPHA OLEFINS	1	29012990	10612630.97	2254654	344379.875
											506064852.2	16421804