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**F. No. CUS/19421/2025-Adjn-O/o Commr-Cus-Kandla**
**Date:**
**DIN: 20260171ML000000F638**
**SHOW CAUSE NOTICE**
**ISSUED UNDER SECTION 28(4) OF THE CUSTOMS ACT, 1962**

A Specific intelligence developed by the officers of S.I.I.B., Customs, Indore suggested that M/s Diary Valley Private Limited, Indore (**hereinafter referred as the 'Importer' / 'IEC Holder' for the sake of brevity**) having IEC:- AAICD8213H and GSTIN:- 23AAICD8213H1ZU, situated at 104, Macshoyar, 170, RNT Marg, Indore, 452001 had obtained Advance Authorization No. 5611001512 dated 25.01.2023 and 5611001556 dated 17.02.2023 from Directorate General of Foreign Trade (DGFT), RA Indore for duty-free import of “RBD Palm Olein CTH 15119020” to manufacture biscuits using the imported Palm Olien oil and to further export the manufactured Biscuits. Subsequently, they have executed National Bond Number 2002091134 dated 31.01.2023 under Advance Authorization No. 5611001512 dated 25.01.2023 and National Bond No. 2002099391 dated 23.02.2023 for Advance Authorization No. 5611001556 dated 17.02.2023 for duty exemption at ICD, Tihi and ACC, DABH Airport, Indore respectively.

1.1 Whereas, M/s Diary Valley Pvt. Ltd. purchased the “RBD Palm Olein” at Kandla port through Port to Port transactions and then they took the delivery of the palm oil from the Kandla Port without paying Customs Duty by using their Advance Authorization licenses. Acting on the specific intelligence, a search was conducted at the registered address of M/s Diary Valley Private Limited, Indore, situated at 104, Macshoyar, 170, RNT Marg, Indore on 16.10.2023 and the said premises was found to be locked and no manufacturing facility for manufacturing of Biscuits was found during search. As there were no manufacturing facilities available with M/s Diary Valley Pvt. Ltd, it appears that after taking delivery of the duty free goods from the port the same were diverted to the DTAs from the port itself. Further, as per the GSTR-1 of M/s Diary Valley Pvt. Ltd., it had been further observed that they had shown the supply of the same to two firms namely M/s MJMA Impex Private Limited and M/s Formonix Exim Private Limited. In this regard M/s Diary Valley Pvt. Ltd had also generated total 34 e-way bills in the period Feb 2023 to June 2023 showing the supply of goods to these two firms. Later, investigation in the case transpired that both the firms were fake. Till date, total amount debited in above bond ledgers on account of duty exemptions is Rs. 7,87,49,576/-.

## Investigation

2. Whereas, a Specific intelligence developed by the officers of S.I.I.B., Customs, Indore suggested that M/s Diary Valley Private Limited, Indore (hereinafter referred as the 'Importer' / 'IEC Holder') having IEC: - AAICD8213H and GSTIN: - 23AAICD8213H1ZU, situated at 104, Macshoyar, 170, RNT Marg, Indore, 452001 had imported duty free goods under Advanced Authorization and diverted the same to the Domestic Tariff Area. They obtained Advance Authorization No. 5611001512 dated 25.01.2023 (**RUD-1**) and 5611001556 dated 17.02.2023 (**RUD-2**) from Directorate General of Foreign Trade (DGFT), RA Indore for duty-free import of "RBD Palm Olein CTH 15119020" in order to export Biscuits. Subsequently, they have executed National Bond Number 2002091134 dated 31.01.2023 (**RUD-3**) under Advance Authorization No. 5611001512 dated 25.01.2023 and National Bond No. 2002099391(**RUD-4**) dated 23.02.2023 for Advance Authorization No. 5611001556 dated 17.02.2023 for duty exemption at ICD, Tihi and ACC, DABH Airport, Indore respectively. Further, as per data gathered from ICEGATE System, they have imported "RBD Palm Olein CTH 15119020" having CIF value Rs. 57,27,24,194/- involving duty exemptions of Rs. 7,87,49,576/- from Kandla Port under the said Advance License, however, they have made no export against the said import in violation of the conditions of Advance Authorization License prescribed under Notification No. 18/2015- Customs (as amended) read with Foreign Trade Policy (FTP), 2015-20.

2.1 Whereas, acting on the specific intelligence, a search dated 16.10.2023 was conducted at the registered address of M/s Diary Valley Private Limited, Indore, situated at 104, Macshoyar, 170, RNT Marg, Indore and the said premises was found to be locked. Subsequently, the mobile number of Shri Amit Lamba, the concerned person was gathered from neighbors during search and the person on call introduced himself as Mr. Amit Lamba, director of M/s Diary Valley Private Limited, Indore and showed his inability to come as he is out of Indore. He also stated that the said firm has been closed for last two months. A person namely Mr. Noel Christopher Bali along with three files containing documents of the company e.g. Sales Invoices, E-way Bills, Bill of Entry etc. and various documents related to M/s. Formonix Exim Pvt. Ltd, Delhi and M/s. MJMA Impex Pvt. Ltd, Delhi came to submit the documents. On being asked by the officers, he stated that the director of the said firm Mr. Amit Lamba instructed him to hand over the said files to the officers. Thereafter, summons to Mr. Amit Lamba was issued and handed over to Mr. Noel Christopher Bali with instruction to hand it over to Mr. Amit Lamba.

Whereas, further, it was gathered by the officers that the owner of the premises is Mr. Virendra Jaiswal and the contact numbers of Mr. Virender Jaiswal were obtained from the neighbors. During the telephonic conversation Mr. Jaiswal said that he gave room no. 104 on rent to M/s. Diary Valley Private Limited, Indore and it had been vacant for last 2-3 months.

All the proceedings of the search operation were recorded under the Panchnama dated 16.10.2023 in the presence of two independent Panchas and Mr. Noel Christopher Bali, Representative of the Firm (**RUD-5**).

3. Whereas, the statement of Mr. Noel Christopher Bali was recorded on 16.10.2023 (**RUD-6**) under **Section 108 of the Customs Act, 1962**. In his statement he stated that the documents submitted by him was already with him since the company vacated this office i.e., 104, Macshoyar, 170 RNT Marg, Indore and he was asked by Mr. Amit Lamba, Director of the firm to handover these documents to the officers.

4. Whereas, in compliance to the Summons dated 16.10.2023 issued under Section 108 of Customs Act, 1962, Mr. Amit Lamba, appeared before the Superintendent SIIB Branch, Customs Hqrs, Indore to tender his statement. In his statement dated 18/19.10.2023 (**RUD-7**) Mr. Amit Lamba inter alia stated that: -

- (i) He is the director of M/s Diary Valley Private Limited since May, 2023.
- (ii) M/s Diary Valley Private Limited is registered at 104, Macshoyar, 170 RNT Marg, Indore and they vacated the place and did not remember the exact date of vacating.
- (iii) The company deals in Palm oil. They import RBD palm oil (edible grade) under CTH-15119020 without payment of duty under advance authorization scheme at Kandla Port.
- (iv) There is no manufacturing unit/facility and machine available with M/s Diary Valley Private Ltd.
- (v) M/s Diary Valley Private Ltd. is also registered in Delhi at property no. S-8 S/F, Plot No. 2, Sec-12, Dwarka, Delhi
- (vi) They imported “RBD Palm Olein CTH 15119020” from various countries like Singapore, Switzerland, Malasiya etc. without payment of duty under advance authorization scheme at Kandla Port and sold the imported material in the local market.
- (vii) The unit price of the imported palm oil varies between Rs. 950 to Rs. 1050 (approx.)
- (viii) They did not send any consignment of imported raw material for job work and sold all material in domestic market.
- (ix) No imported goods are in his possession as all imported goods were sold in the local market.
- (x) He had been told by Mr. Rohan (Earlier director of M/s Diary Valley Private Ltd.) about the obligations of these imports. But, the obligations have not been complied with and he also stated that he was aware of the consequences of non-compliance of obligations.
- (xi) On being asked if he know that any deviation from the conditions of Advance Authorization License such as sale of imported raw material in local market will attract penal actions as per Customs Act, 1962. He replied in affirmative.

(xi) During the statement, he stated that the documents submitted by him were provided by Mr. Nadeem Khan who also travelled along with him from Delhi to Indore. Mr. Nadeem Khan also arranged his joining to M/s Diary Valley Private Ltd.

4.1 Whereas, in view of the statement dated 18/19.10.2023 tendered by Mr. Amit Lamba, Director, M/s Diary Valley Private Ltd., Indore, he was found punishable under Sub section 1(d) of Section 135 of the Customs Act, 1962 and was arrested on 19.10.2023 at 19:05 Hrs with duly authorization of competent authority as per the provisions made under Section 104 of Customs Act, 1962.

4.2 Whereas, further, on the basis of statement dated 18/19.10.2023 tendered by Mr. Amit Lamba, Director, M/s Diary Valley Private Ltd., Indore summons dated 18.10.2023 was also issued to Mr. Nadeem Khan to tender his statement. In compliance to the summons dated 18.10.2023, Mr. Nadeem Khan appeared himself on 19.10.2023 for tendering his statement. In his statement dated 19/20.10.2023 (**RUD-8**) Mr. Nadeem Khan inter alia stated that: -

(i) He worked for a person namely Rohan. He has met Mr. Rohan in search of job through Mr. Javed. Rohan told him that he is engaged into business of importation.

(ii) He used to collect Aadhaar Card, Pan Card, photos etc. from various persons as per the instructions of Mr. Rohan.

(iii) Soon after with support of Mr. Rohan, he also started to arrange SIM cards, get opening the bank accounts, making digital signatures in name of the persons from whom the documents such as Aadhar Card, Pan Card, photos etc were collected.

(iv) He knew that Mr. Rohan was engaged in import of goods in the name of dummy/fake persons without payment of duty.

(v) He knew that the goods imported for manufacturing and further exporting is duty free and diverting/selling these goods in India is illegal.

(vi) He also knew that the practice adopted by Mr. Rohan is for avoiding payment of Customs duty.

(vii) He knew that Mr. Rohan used to import such goods in name of dummy/fake person so as to avoid involvement of his name.

(viii) M/s Diary Valley Private Ltd., Indore was opened by Mr. Rohan and earlier he, himself, was the director of the said company. However, later he appointed Mr. Amit Lamba and Mr. Naresh Kumar as director of the said firm.

(ix) M/s Diary Valley Private Ltd., Indore is fake firm and he also arranged the documents of Mr. Amit Lamba for Mr. Rohan.

(x) As per instructions of Mr. Rohan he also travelled with Mr. Amit Lamba on 18.10.2023 from Delhi to Indore. He also stayed with Mr. Amit Lamba at a hotel in Indore.

(xi) Mr. Amit Lamba was aware of the fact that he is the director of M/s Diary Valley Private Ltd and the company is engaged in customs duty evasion.

5. Whereas, further, a Confrontation Panchnama of Mr, Amit Lamba & Mr. Nadeem Khan dated 20.10.2023 (**RUD-09**) was also drawn in presence of panchas wherein Shri Amit Lamba informed that the other person is the same Nadeem Khan whose details he had mentioned in his voluntary statement. He further stated that it was Nadeem Khan who had arranged for him to be made a director in M/s Diary Valley Private Limited for conducting business, and that he and Nadeem Khan had travelled together to Indore by air on the same ticket. Shri Nadeem Khan affirmed the statements made by Amit Lamba, confirmed them to be correct, and admitted that he himself had assisted in getting Amit Lamba and Naresh Kumar appointed as directors in the said company. When Amit Lamba was informed that Nadeem Khan also arranges PAN cards, Aadhaar cards, mobile numbers, and videos for digital signatures for other persons, and he was asked whether he had prior knowledge of this. In response, Amit Lamba stated that Nadeem is his friend and that he provides documents and arranges new individuals.

5.1 Whereas, in view of the statement dated 19/20.10.2023 tendered by Mr. Nadeem Khan, he was found punishable under Sub section 1(d) of Section 135 of the Customs Act, 1962 as he abetted M/s Diary Valley Private Ltd, Indore in evasion of customs duty. Therefore, Mr. Nadeem Khan was also arrested on 20.10.2023 at 13:05 Hrs with duly authorization of competent authority as per the provisions made under Section 104 of Customs Act, 1962.

5.2 Whereas, on the basis of the documents made available during search, Summons dated 30.10.2023 and 30.01.2024 were issued to Mr. Rohan, Former director of M/s. Diary Valley Private Ltd., Indore but neither did he appear, nor was any response received. Thereafter, Summons dated 28.02.2024 (**RUD-10**) was again issued to Mr. Rohan but the same had been returned undelivered with postal remark “No such person”. Similarly, Summons dated 30.10.2023, 30.01.2024 and 28.02.2024 (**RUD-11**) were issued to Ms. Anjali, Former director of M/s Diary Valley Private Ltd., Indore but neither did she appear, nor was any response received. Further, Summons dated 30.01.2024 & 28.02.2024 (**RUD-12**) were issued to Mr. Amit Lamba, Director of M/s. Diary Valley Private Ltd., Indore but, both the Summons were returned undelivered with postal remark “Addressee left without instructions”. Similarly, Summons dated 30.10.2023 (**RUD-13**), was issued to Mr. Naresh Kumar one of the Director of M/s. Diary Valley Private Ltd, Indore but neither did he appear, nor was any response received. Thereafter, Summons dated 30.01.2024 & 28.02.2024 (**RUD-14**) were again issued to Mr. Naresh Kumar but the same had been returned undelivered with postal remark “No such person”. Summons were again issued to Shri Naresh Kumar dated 03.07.2025 (**RUD-15**) the same had also been returned undelivered with postal remark “No such person”.

5.3 Whereas, a letter CUS/SIIB/81/2023-SIIB-O/o COMMR-CUS-INDORE-Part (1) I/1665113/2024 dated 08.01.2024 (**RUD-16**) has also been sent to Customs (Preventive), Delhi, New Customs House, New Delhi requesting them for follow-up inquiry in order to verify whether the said firm i.e M/s Diary Valley Private Limited is existent at the address i.e., Shop S-8, 2nd Floor, Manish Metro, Plot No.2, Pocket-5, Sector-12, Dwarka, New Delhi which has been shown as principal address in the IEC of the firm as well as in the GST registration registered at New Delhi having GSTIN: 07AAICD8213H1ZO. However, Deputy Commissioner (Gr.-IV), Customs Preventive Delhi vide letter F.No. VIII(SB)10/Cus. Prev/Gr IV/follow up/1038/2021-Pt. 1/2161 dated 07.02.2024 has forwarded the copy of Panchnama dated 02.02.2024 (**RUD-17**), as per which a boutique workshop namely "Aviyana Creation" was being operated at the said premises by Ms. Pooja Juneja and she did not have any knowledge about any firm namely M/s Diary Valley Private Limited. In this regard, copy of the rent agreement has also been forwarded as per which also the said premises was rented out to Ms. Pooja Juneja for the period for 11 months from 18.10.2023.

5.4 Whereas, further, a letter CUS/SIIB/81/2023-SIIB-O/o COMMR-CUS-INDORE-Part (1) I/1736996/2024 dated 07.02.2024 (**RUD-18**) has also been sent to Customs (Preventive), Delhi, New Customs House, New Delhi for informing them that importer M/s Diary Valley Private Limited, Indore having GSTIN: 23AAICD8213H1ZU had no manufacturing facility at Indore. As per records available, it had been noticed that M/s Diary Valley Private Limited shown major supply of goods to following buyers:-

S. No.	Name of the Taxpayer	GSTIN	Principal Place of Business
1	M/s MJMA Impex Private Limited	07AAPCM3623B1ZO	3 <sup>rd</sup> Floor, WZ-17 A, Gali No. 8, Uttam Nagar, Prem Nagar, New Delhi, South West Delhi, Delhi, 110059
2	M/s Formonix Exim Private Limited	07AAECF9061D1ZQ	Manish Metro Plaza, S-8, S/F, Plot No. 2, PKT-5, SEC- 12, Dwarka, New Delhi

Since the above names were not detailed in the subject Advance Authorization as supporting manufacturer which indicated that they had diverted the goods imported under advance authorization scheme in the domestic tariff area (DTA) and thus, violated the conditions laid down for availing the benefits of Advance Authorization Scheme.

5.5 Whereas, further, from the IEC details of the M/s Diary Valley Private Limited it was observed that the said firm has shown "104, Macshoyar, 170 RNT Marg, Indore" as branch address and the principal address shown by them is as below:-

**"SHOP S-8, 2ND FLOOR, MANISH METRO, PLOT NO.2, POCKET-5, SECTOR-12, DWARKA, NEW DELHI"**

Whereas, during the investigation, it had also been gathered that various other firms as detailed below also have their address at the above referred address at Delhi: -

1. M/s DIASCIA INDIA PRIVATE LIMITED (CIN: U74999DL2018PTC339679)
2. M/s BLLKP Sales Private Limited (CIN: U74999DL2018PTC339647)
3. M/s MJMA Impex Private Limited (CIN: U15410DL2022PTC392442)
4. M/s Babel Industries Private Limited (CIN: U15100DL2022PTC393850)
5. M/s Formonix Exim Private Limited (CIN: U51909DL2022PTC393075)
6. M/s MMJA INFRA PRIVATE LIMITED (CIN: U15400DL2022PTC392674)
7. M/s SHINWA INDUSTRIES PRIVATE LIMITED (CIN: U15400DL2022PTC3 93793).

5.6 Whereas, in reference, The Additional Commissioner, Customs Preventive Delhi vide letter F. No. VIII(SB)10/Cus. Prev/Gr IV/follow up/1038/2021-Pt. 1/4880 dated 08.03.2024 (**RUD-19**) to The Additional Commissioner, CGST-Delhi South and copy endorsed to this office, has informed that search proceedings dated 02.02.2024 was conducted at premises of M/s Diary Valley Private Limited at Second Floor, Shop No. S-8, Manish Metro Plaza, Plot No.-2, PKT 5, Sec-12, Dwarka, South West Delhi, Delhi-110078 and the office in the name of M/s Diary Valley Private Limited or the other 07 firms mentioned in the above said letter dated 07.02.2024 was found to be non-existent at the said address.

5.7 Whereas, further, on the basis of documents uploaded for obtaining GST registration and rent agreement received during investigation, it is gathered that Mr. Virendra Kumar Jaiswal is the owner of the said premises and he has rented room no. 104 of the said building to M/s Diary Valley Private Limited, Indore. Therefore, Summons dated 28.02.2024 and 18.04.2024 were issued to Mr. Virendra Kumar Jaiswal, owner of the premises and his statement u/s 108 of the Customs Act, 1962 was recorded on 30.04.2024 (**RUD-20**) wherein he inter-alia stated that:-

(i) He is the owner of the said premises situated at 104, Macshoyar, 170 RNT Marg, Indore which was given on rent to M/s Diary Valley Pvt Ltd, Indore.

(ii) Initially, they have taken the said premises on rent in the month of November, 2021 and later the said agreement was renewed on 15.02.2023.

(iii) The said rent agreement has been done through Ms. Suman Srivastav, employee of M/s Diary Valley Pvt Ltd, Indore. Her mobile number is 98930-58091 and she resides at 157, Ahilya Nagar, Indore.

(iv) He does not know any director or any other employee of the firm and his only communication was with Ms. Suman Srivastav.

(v) He was shown the copy of registered rent agreement dated 18.11.2021 bearing Certificate No. IN-DL51734807696410T (**RUD-21**) between first party Virendra Kumar Jaiswal and second

party M/s Diary Valley Pvt Ltd and he stated that the said rent agreement is forged and fabricated and he has never signed on the said document.

Whereas, Mr. Virendra Jaiswal submitted the rent agreement dated 15.02.2023 (**RUD-22**) alongwith copies of Aadhar Card and Photographs of Mr. Sunil Kumar and Mr. Anand Burman. The rent agreement dated 15.02.2023 was registered in the name of Mr. Sunil Kumar S/o Mr. Surender Ram and Mr. Anand Burman S/o Mr. Sunil Burman which was executed on behalf of M/s. Diary Valley Private Limited.

Whereas, Mr. Virendra Kumar Jaiswal in his statement dated 30.04.2024 has deposed that he does not know any director or any other employee of the company/firm and his only communication was with Ms. Suman Srivastav. Also, during scrutiny of documents received from Air Cargo Complex (ACC), DABH Airport, Indore, acknowledgement copy of a letter dated 22.02.2023 issued by ACC, DABH Airport, Indore to M/s Diary Valley Pvt Ltd, Indore was found which was received by Ms. Suman Srivastav on behalf of the importer along with copy of her Aadhar Card bearing her details as 'Suman Srivastav, w/o Amit, 157, Ahilya Nagar, Sangam Nagar, Indore, MP- 452006'. Therefore, Summons dated 03.07.2024 were issued to Ms. Suman Srivastav and her statement u/s 108 of the Customs Act, 1962 was recorded on 10.07.2024 (**RUD-23**) wherein she inter-alia stated that:-

- (i) She was the employee at M/s MJMA Impex Pvt Ltd, Indore where her boss was some Ms. Peehu whom she was in touch with telephonically only.
- (ii) She does not know the exact whereabouts of Ms Peehu as she has only contacted her through Whatsapp call (+1202-960-7801). On being asked that the said mobile number doesn't appear to be an Indian number, she further stated that this was the only mobile number she had in respect of Ms Peehu and Ms. Peehu had neither called her from an Indian mobile number.
- (iii) Ms. Peehu has instructed her to execute rent agreement and receive documents from department on behalf of M/s Diary Valley Pvt Ltd, Indore, however, she was never employed at the company.
- (iv) She does not know any current or former director of M/s Diary Valley Pvt Ltd, Indore namely Mr. Amit Lamba, Mr. Naresh Kumar, Mr. Rohan or Ms. Anjali.

In view of the above, it appears that Ms. Suman Srivastav was appointed by owner of M/s MJMA Impex Pvt Ltd and she did not have any information about M/s. Diary Valley Pvt. Ltd.

5.8 Whereas, as per the rent agreement dated 15.02.2023 submitted by Mr. Virendra Jaiswal which was in the name of Mr. Sunil Kumar S/o Mr. Surender Ram and Mr. Anand Burman S/o Mr. Sunil Burman which was executed on behalf of M/s. Diary Valley Private Limited. Therefore, summonses dated 08.10.2024, 18.10.2024 and 08.11.2024 (**RUD-24**) were sent to the address (as

mentioned in the Aadhar) of Mr. Sunil Kumar but all the summonses return undelivered. Also summonses dated 08.10.2024, 18.10.2024 were sent to Mr. Anand Burman. In pursuance of summons dated 18.10.2024 he appeared before the superintendent of SIIB, Customs-Indore and his statement u/s 108 of the Customs Act, 1962 was recorded on 07.11.2024 (**RUD-25**) wherein he inter-alia stated that:-

(i) He doesn't know anything about M/s Diary Valley Pvt. Ltd. and never met anyone related to M/s Diary Valley Pvt. Ltd. On being asked why your name and Aadhar number is mentioned on the rent agreement dated 15.02.2023. He stated that he doesn't know anything about it and he has never signed any agreement.

(ii) On being asked about Mr. Rohan, he stated that he had talked with him once on phone. Mr. Rohan promised him for a job and told him to send his Aadhar Card, PAN card copies and Photograph which he sent to him. Though he was not provided any job but was given Rs. 15,000/- for providing documents. Other than that he doesn't know anything about M/s Diary Valley Pvt. Ltd. and Mr. Rohan.

(iii) On being asked about his signature on the documents of M/s Diary Valley Pvt. Ltd. as a authorized signatory, he stated that those were not his signature and he never signed on any document. He only signs in Hindi.

5.9 Whereas, thereafter, KYC documents were called from Central Bank of India, Napier Town Jabalpur and it was found that the signature of Mr. Anand Burman was similar to the signature done by in statement dated 07.11.2024 and was in Hindi. Therefore, the claim made by Mr. Anand Burman during his statement dated 07.11.2024 appears to be correct that Mr. Rohan fraudulently obtained his Aadhar Card, PAN Card copies and Photograph in lieu of job.

5.10 Whereas, in order to trace the Former Directors of the company i.e. Mr. Rohan Kumar and Smt. Anjali, letters were issued to Income tax department vide F.No CUS/SIIB/81/2023-SIIB-O/o COMMR-CUS-INDORE dated 03.09.2025 for Bank account details, copy of ITRs/Form 26AS, details of immovable properties and any other relevant financial transactions or assets on record in respect of the former directors of M/s Dairy Valley Private Limited i.e. Mr. Rohan Kumar & Miss Anjali. The ITO Ward-44(1), Delhi vide their email dated 10.09.2025 had provided the requisite documents as available with their office in respect of Mr. Rohan Kumar. On perusal of the said documents, new address of Mr. Rohan Kumar and a new Account number i.e. 920010001116658 in Axis Bank had been transpired. Therefore, a fresh Summons dated 15.09.2025 (**RUD-26**) had been issued to Mr. Rohan Kumar. Further, a letter dated 15.09.2025 (**RUD-27**) had also been issued to the Branch Manager, Axis Bank Ltd., Kamal Palace, 1, Yeshwant Colony, Yeshwant Niwas Road, Indore – 452003 for providing KYC documents and Bank account statement in respect of Mr. Rohan Kumar. The Branch Manager, Axis Bank in reply to the said letter vide their email dated 16.09.2025 had provided the KYC documents and Bank Account statement. A new address of Mr. Rohan Kumar was transpired i.e. Prop No. 104, Third Floor, Block WE Mohan Garden, Block WE Ramapark Road, Uttam Nagar, West Delhi, Rama park Road DK Mohan Garden, New Delhi.

5.11 Whereas, therefore, a Search operation at the said address i.e. Prop No. 104, Third Floor, Block WE Mohan Garden, Block WE Ramapark Road, Uttam Nagar, West Delhi, Rama park Road DK Mohan Garden, New Delhi was conducted on 06.10.2025 (**RUD-28**) under proper authorization. During, the panchnama proceedings the said premises was found locked and many local residents were also contacted but no one could exactly inform the officers regarding the whereabouts of Mr. Rohan. Further, after gathering more information of Mr. Rohan after proper observation and reccie of the place i.e. Mohan Garden, a new address of Mr. Rohan was found where he was residing with Mrs. Anjali i.e. M-149-150, M Block, Gali No.8, Block P, Mohan Garden, Razapur Khurd, Delhi-110059.

5.12 Whereas, thereafter, search proceedings were conducted on the address i.e. M-149-150, M Block, Gali No.8, Block P, Mohan Garden, Rajapur Khurd, Delhi-110059 under panchnama proceedings dated 10.10.2025(**RUD-29**). During the panchnama proceedings Miss Anjali was present at the said address along with her daughter and two newly born twins. Mrs. Anjali informed the officers that Mr. Rohan is his husband. When the officers asked Mrs Anjali about M/s Diary Valley Pvt Ltd., she replied that all the work of the firm was managed by her husband Mr. Rohan Kumar, However she knows that her husband had also made him director in the firm. At 09:30 p.m. Shri Rohan Kumar appeared at the premises. On enquiry, Shri Rohan Kumar stated that he was former Director in M/s Diary Valley Pvt Ltd. and currently, he is unable to remember the details of the said firm. Mr. Rohan Kumar was issued Summons dated 11.10.2025(**RUD-**) to tender his statement. In compliance to the summons, Mr. Rohan Kumar appeared on 11.10.2025 for tendering his statement. In his statement dated 11.10.2025 (**RUD-30**) Mr. Rohan Kumar inter alia stated that: -

- (i) He is Rohan Kumar, son of Mr. Satish Kumar and originally a resident of Sultanganj, Bhagalpur, Bihar, lives with his wife Mrs. Anjali, his daughter Vandana, and his twin sons. while his parents reside in Bhagalpur, and he, having previously served as a Director at M/s Diary Valley Pvt. Ltd..
- (ii) That, he had changed his address many times in his Aadhar Card. He change address as he continues receiving notices.
- (iii) M/s Diary Valley Pvt Ltd., are engaged in import of palm oil.
- (iv) That, he met Mr. Nadeem Khan through one of his known person Mr. Javed. Shri Nadeem Khan asked Mr. Rohan to give them M/s Diary Valley Pvt Ltd, so that the Custom duty can be circumvented by changing the directors. Shri Nadeem Khan had changed the directors of M/s Diary Valley Pvt Ltd.
- (v) That, he had once met the new Directors of M/s Diary Valley Pvt Ltd i.e. Shri Amit Lamba and Shri Naresh Kumar. He had met them when the directors were being changed.

Whereas, in view of the statement dated 11.10.2025 tendered by Mr. Rohan Kumar, he was found punishable under Sub section 1(d) of Section 135 of the Customs Act, 1962 as he was the

master mind in evasion of customs duty by M/s Diary Valley Private Ltd, Indore. Therefore, Mr. Rohan Kumar was arrested on 11.10.2025 at 13:58 Hrs after due authorization of competent authority as per the provisions made under Section 104 of Customs Act, 1962. Further, statement of Shri Rohan Kumar was recorded during remand on 12-13.10.2025(**RUD-31**) wherein he inter alia stated that:-

- (i) M/s Diary Valley Pvt. Ltd. was engaged in the import of palm oil. Initially, he and his wife Anjali were Directors. He himself had made his wife a Director, and she had no knowledge of the activities of the firm. After some time, Shri Amit Lamba and Shri Naresh Kumar became Directors of the company.
- (ii) The palm oil imported by M/s Diary Valley Pvt. Ltd. was sold in the local market. As per the scheme, they were required to make biscuits from this imported material and export them, but the firm did not carry out any exports.
- (iii) That, Shri Amitabh Nand was the person who had made him a Director in M/s Diary Valley Pvt. Ltd. and used to pay him ₹15,000 per month, and after all formalities of the company were completed, he started receiving ₹25,000 per month. Shri Amitabh Nand is involved in the creation of fake/fraudulent companies, and he has created several such firms. His brother Shri Manish Nand has also been a Director in a similar type of company named M/s Vinifera Sales Pvt. Ltd.
- (iv) On being asked about the availed exemption from Bank Guarantee by M/s Diary Valley Pvt. Ltd under Circular No. 31/2019-Customs dated 13.09.2019 by obtaining a CA certificate from M/s PBSK & Co. He stated that he has no information about this.

5.13 Whereas, statement of Shri Rohan was again recorded on 13.10.2025(**RUD-32**) during his remand wherein he inter alia stated that :-

- (i) He does not agree with the statement of Shri Nadeem Khan. That earlier he used to work with a person named Javed in the electricity department in Mohan Garden, Delhi. One day Javed gave him the phone number of Nadeem Khan and told him that Nadeem also creates companies for the purpose of GST and Customs evasion. He stated that there was a dispute between him and Javed, Amit Lamba & Nadeem Khan. Therefore, he does not know why Shri Nadeem Khan made such statements about him.
- (ii) He stated that when he spoke to Shri Nadeem, he told him that he already had a company named M/s Diary Valley Pvt Ltd, which was involved in import activities and was earlier created by Shri Amitabh Nand through him. Nadeem told him that he wanted to *buy* this company, and he agreed. Thereafter, Nadeem bought the company from him for **₹1 lakh** and made Shri Amit Lamba and Naresh Kumar its Directors.
- (iii) He further stated that only the Directors and **Shri Amitabh Nand** knew that the firm would later misuse the Advance Authorization Scheme. When M/s Diary Valley Pvt Ltd was opened, it was functioning properly, but as soon as the firm obtained the benefits under the scheme, the firm suddenly disappeared.

- (iv) M/s Diary Valley Pvt Ltd was basically working as a broker and did not have its own money. The company identified buyers in the Indian market who needed palm oil. Depending on the demand, the company imported the goods and then sold them to the buyers. Money from the local buyers was taken in cash, with no record of it.
- (v) That, he had only made a **rent agreement** for the address i.e. Prop No. 104, Third Floor, Block WE Mohan Garden, Block WE Ramapark Road, Uttam Nagar, West Delhi, Rama park Road DK Mohan Garden, New Delhi and never lived there. The rent agreement was made only to show a different address to the bank.

5.14 Whereas, on the basis of the above statements of Shri Rohan Kumar, Summons were issued to Shri Amitabh Nand dated 17.10.2025. Shri Amitabh Nand vide his letter dated 27.10.2025 informed that he has no knowledge of the company i.e. M/s Diary Valley Pvt Ltd., nor he was engaged in any dealing with them. Thereafter, Summons dated 27.10.2025 were again issued to Shri Amitabh Nand. In compliance to the summons, Shri Amitabh Nand appeared on 14.11.2025 for tendering his statement. In his statement dated 14.11.2025 (**RUD-33**) Shri Amitabh Nand inter alia stated that: -

- (i) That he knows Mr. Rohan, who is an employee of Shri Lalit Jain. Rohan visited him twice around 5–6 years ago on behalf of Lalit Jain, as he was having certain business transactions with Lalit Jain at that time. He further stated that he has never met or spoken to Smt. Anjali. That he never had any business transaction with Mr. Rohan.
- (ii) That he has perused Rohan's statement dated 12–13.10.2025 and signed it on 14.11.2025, but he totally denies all allegations made by Rohan. That he has never heard of M/s Diary Valley Pvt. Ltd., and does not know what business the company conducts, and does not know its directors, promoters, shareholders, or employees.
- (iii) That there was some financial dispute between him and Shri Lalit Jain. Around 2019–20, he and Lalit Jain decided to start imports on a High Sea Sales basis through M/s Vinifera Sales Pvt. Ltd. Therefore, it was mutually decided to appoint his brother Manish Nand as Director alongside Kalpesh Jain.
- (iv) He explained that Lalit Jain later took funds from his company, M/s Coolmate Traders Pvt. Ltd., which he transferred to M/s Riddhi Siddhi Minerals (owned by Kalpesh Jain) for procurement of consignments for M/s Vinifera Sales Pvt. Ltd.
- (v) However, after receiving the funds, Lalit Jain did not start the business and returned the money only after heated arguments and repeated follow-ups. He further stated that they later requested Lalit Jain and Kalpesh Jain to remove Manish Nand's name from M/s Vinifera Sales Pvt. Ltd., but they initially did not cooperate.
- (vi) He added that during this period, a joint HDFC Bank account was opened by Manish Nand and Kalpesh Jain. Manish Nand did not perform any transactions or business activities for the company except depositing and withdrawing small personal amounts.
- (vii) He explained that the email dated 13.04.2022 was specifically sent to request removal of Manish Nand's name from government departments such as **IEC, GST, Bank**, etc. His name was removed from IEC only after this email was sent.

- (viii) He stated that he has perused Nadeem Khan's statement dated 19–20.10.2023 and signed it today, **14.11.2025**. He categorically stated that he has never been involved in any illegal or fraudulent activity and has never evaded customs duty in his life. He further stated that the Phone number stated by Shri Nadeem Khan never belonged to him. He stated that he does not know Nadeem Khan and has never spoken to him.
- (ix) He stated that Rohan is an employee of Lalit Jain. Rohan was summoned by DRI Kolkata, and a Show Cause Notice was issued to him, a copy of which has been emailed to the department. In that notice, misuse of Advance Authorization was identified, and Rohan and Anjali admitted they were working under Lalit Jain.
- (x) That, he believes that Lalit Jain instructed Rohan to falsely name him due to longstanding personal grudges. He stated that all allegations made against him by Rohan and Nadeem are completely false and fabricated. He has never met anyone involved in this case except Rohan, whom he met only twice, years ago. He has never communicated with anyone through WhatsApp, phone, or any other medium regarding such activities. He reiterated that Rohan has never worked for him.
- (xi) He further stated that it appears that **Lalit Jain (Lalit Babulal Tater)** has orchestrated a conspiracy against him due to financial disputes between them.

5.15 Whereas, on the basis of the above statement of Shri Amitabh Nand, it appears that Shri Rohan had falsely claimed his name and therefore, further statement of Shri Rohan Kumar was again recorded in Central jail, Indore on 02.12.2025 (**RUD-34**) after proper order/authorization received wherein he inter alia stated that :-

- (i) That, he was earlier summoned by DRI Kolkata in connection with the company M/s Bruno Export, where he and Anjali were Directors. He explains that at that time he worked in the office of Lalit Jain in a field-related role and had no knowledge of office-related activities. According to him, he was introduced to Vipin Gurjar and Prashant Rastogi by Lalit Jain, and it was they who made him a Director in M/s Bruno Export. He further states that DRI Kolkata had issued notices to him, Vipin Gurjar, Prashant Rastogi, and Anjali.
- (ii) That the registered address of M/s Bruno Export was his and Anjali's residence at M-149, M-Block, Gali No. 08, Mohan Garden, Uttam Nagar, West Delhi, but no actual business operations were conducted there as the firm was a fake entity. All required documents were sent to his home by Prashant Rastogi. He adds that, similar to M/s Diary Valley, M/s Bruno Export was used as a fake firm to obtain Advance Authorization Licenses and to import duty-free black pepper and dry dates, which were then sold in the local market.
- (iii) That he read the statement of Amitabh Nand dated 14.11.2025, which was also explained to him in Hindi, and he agrees with the contents of that statement. He further clarifies that although he had earlier stated that the firms Vinifera Sales and M/s Diary Valley were created by Amitabh Nand, in reality both firms were created by Lalit Jain and his brother Kalpesh Jain. He explains that, on the instructions of Lalit Jain, he had mentioned Amitabh Nand's name.

(iv) He states that Lalit Jain is also known as Lalit Kumar Babulal Tater. While he does not know Lalit Jain's current address, he confirms that earlier Lalit Jain's offices were located in Dwarka Sector-12, Delhi, and near the Nagli Metro Station, both of which have been closed since the Covid period. Rohan Kumar has been working for Lalit Jain since 2019 and used to receive cash payments from him.

Whereas, in the above statement Shri Rohan Kumar agreed with the statement of Shri Amitabh Nand. It appears that Shri Amitabh Nand has been wrongly framed by Shri Rohan Kumar as Shri Amitabh Nand produced various documents during his statements which proved he is not linked with the nexus. It appears that Shri Rohan is the Master Mind in this case as he had continuously changed his statements and had also done this type of fraud earlier as stated by him in respect of M/s Bruno Exports. On the basis of the above statement of Mr. Rohan wherein he stated that Mr. Amitabh Nand was not the person who had made Mr. Rohan the Director but Shri Lalit Jain alias Shri Lalit Babulal Tater did.

5.16 Whereas, Summonses under Section 108 of the Customs Act, 1962 dtd. 26.11.2025, 05.12.2025 and 15.12.2025 (**RUD-35**) were issued to Shri Lalit Jain but he did not appear in the office and the summonses were returned undelivered with the remarks "no such person".

6. Whereas, further, during his statements Shri Rohan himself confessed about his involvements in the duty evasion by M/s Diary Valley Pvt. Ltd. and therefore, subsequently he was arrested in the case and further documentary evidences provided by Shri Amitabh Nand during his statements such as the SCN issued by the DRI Kolkata in case of M/s Bruno Export suggests that Shri Rohan Kumar is a habitual offender. In the case of M/s Bruno Export the same modus operandi of availing the benefit of Advance Authorization licenses was used wherein Dry dates and Black Pepper was imported duty free and then was diverted into DTAs. As Shri Rohan Kumar was main accused and the Director of the company M/s Bruno Exports he is one of the main Noticee in the case. The similarity in both the case further corroborates that he is the mastermind in the case of M/s Diary Valley Pvt. Ltd as well.

7. Whereas, further, during the investigation it was found that to get the waiver from submitting a Bank Guarantee in terms of Para 4 of Circular No-31/2019-Customs dated 13.09.2019. M/s. Diary Valley Private Ltd., Indore has produced a CA certificate dtd. 31.03.2023, UDIN No. 23525423BGVZML1910 (**RUD-36**) in terms of Point No. 3(ii) of the Circular No-31/2019-Customs dated 13.09.2019 which is reproduced below:

*“.....Manufacturer exporters/Service Providers registered with the GST authorities (Centre/State/Union Territory) who have paid GST of Rs.1 crore or more during the preceding financial year shall also be eligible to claim exemption from furnishing Bank Guarantee under category (e) of importers specified in Table given in para 3.1 of the said Circular”*

Whereas, ongoing through the CA certificate, it was observed that the CA certificate has been issued by a CA firm namely “M/s PBSKG and Company” having GSTIN 07AAPFP4155L1ZP and the certificate was signed by Shri Prabhakar Pandey, one of the partners in M/s PBSKG and Company. The certificate has been provided to M/s. Diary Valley Private Ltd., Indore to the effect that their:-

- i) GST Liability for FY 2021-22 as per GSTR-1 and GSTR-3B is Rs. 5,89,01,959/-.
- ii) GST Liability for FY 2022-23 as per GSTR-1 and GSTR-3B is Rs. 37,02,961/-.
- iii) ITC claimed as per the GSTR-3B and the ITC available in GSTR-2A for FY 2021-22 is Rs. 10,85,18,020/-.
- iv) ITC claimed as per the GSTR-3B and the ITC available in GSTR-2A for FY 2022-23 is Rs. 37,08,943/-.

The CA certificate also states that it was issued after verification of the Books of Accounts and documents provided. As per Para 4 of Circular No-31/2019-Customs dated 13.09.2019, a Manufacturer Exporter who has Paid GST in the Preceding Financial Year of Rs. 1 Crore or more will be exempt from filing Bank Guarantee while registration of Advance Authorization for clearance of imported goods. He may produce such certificate duly authenticated by a practicing Chartered Accountant who is registered with the GST Department (Centre/State/Union Territory). On perusal of the GST returns of M/s Diary Valley Private Limited for the financial years 2021-22 it is observed that the CA issued the certificate based on the records and documents of the said company. Though, in the said certificate the figures of tax liability in the FY 2022-23 as per GSTR-1 and GSTR-3B appear wrong. It is gathered that only IGST figures of Rs. 37,02,961/- had been taken and CGST & SGST figures of Rs.13,25,201.40/- each had not been considered in the said certificate. Therefore, the correct figure appears to be Rs. 63,53,363/- instead of Rs. 37,02,961/. Therefore to ascertain the role and involvement of the Chartered Accountant (CA) in the case, summons under Section 108 of the Customs Act, 1962 were issued to them on 30.04.2025, 13.05.2025 and 26.05.2025(**RUD-37**). An email dated 26.05.2025 had also been forwarded to the official mail id of the firm i.e. [cajbgupta@gmail.com](mailto:cajbgupta@gmail.com) (**RUD-38**). However, the firm M/s PBSKG and Company or anyone on their behalf failed to appear or failed to provide any reply before the Department on the given dates. Therefore, a fresh Summons dated 03.07.2025 had been issued along with forwarding letter F.No. CUS/SIIB/INT/81/2025-SIIB/O/o COMMR-CUS-INDORE/1398 to the Assistant Commissioner, Customs (Preventive), Delhi for serving of the said Summons dated 03.07.2025. The Assistant Commissioner, Customs Preventive, Delhi vide their letter C.No. VIII(SB)10/Cus.Prev./Gr-III/Misc./E office/1541/2022-23/6125 dated 14.07.2025 (**RUD-39**) had informed that the said Summons was not served at F.NO. 125-B, Paschim Vihar, Water Tank, New Delhi-110063 because the said address does not exist and the same was verified from the nearest post office also.

8. Whereas, it had been gathered that the ICAI membership number of Shri Prabhakar Pandey, one of the partners in M/s PBSKG and Company and who had signed the above mentioned CA certificate is 525423. The registered address of Shri Prabhakar Pandey in ICAI was also gathered

i.e. H.No. I-22, OUT OF KHASRA NO87/21 22, IN THE REVENUE STATE OF HASTAL, ARYA SAMAJ ROAD, UTTAM NAGAR, NEW DELHI, 110059. Therefore, Summons dated 18.07.2025 (**RUD-40**) had been issued to Shri Prabhakar Pandey on the above mentioned address. The said Summons returned back having postal remark "Improper address". Therefore, a letter even No. I/3231830/2025 dated 19.08.2025 (**RUD-41**) had been issued to the Director (Discipline), ICAI followed by reminder dated 01.09.2025 (**RUD-42**) informing them that M/s PBSKG and Company and CA Shri Prabhakar Pandey have repeatedly failed to appear in compliance with summons issued under the Customs Act, 1962. Moreover, it has been observed that the CA firm has provided incorrect details in their GST registration, and CA Shri Prabhakar Pandey has seemingly furnished incorrect information to the Institute of Chartered Accountants of India (ICAI). It had also been requested in the said letter to take appropriate action against them and issue necessary directions to ensure their cooperation in the ongoing proceedings. In case, the directions could not be issued to them, it was requested to provide their whereabouts i.e. Correct/updated address, email id and phone number etc., to this office. The Executive Officer, Disciplinary Directorate, ICAI forwarded an email dated 01.09.2025 (**RUD-43**) to various email IDs with in ICAI asking them to take necessary action at their end for providing details of Shri Prabhakar pandey. They further informed that as regards the matter of non-cooperation, the Directorate is already seized of the issue and is taking necessary action. The Customs, Indore also Cc'd in the said mail. Further, vide their letter dtd. 17.09.2025 ICAI had further requested to file a formal complaint in the matter in terms of Chartered Accountants Act, 1949 and Chartered Accountants(Procedure of Investigation of Professional and Other misconduct and Conduct of cases) Rules, 2007. In accordance of such rules a complaint by this office was filed against Shri Prabhakar Pandey and M/s PBSKG and Company in duly filled Form-I on 04.11.2025. The same was submitted before the Director(Discipline), ICAI for necessary action at their end. The ICAI vide their letter dtd. 24.11.2025(**RUD-44**) further informed that a formal complaint has been registered against M/s PBSKG and Company and Shri Prabhakar Pandey vide Complaint No. PR/G/641/2025 (**RUD-45**) and Complaint No. PR/G/642/2025 respectively.

9. Whereas, on the basis of Bill of entries filed by the importer, it had been gathered that there were mainly two CHA, who had filed the said Bill of entries and therefore Summons dated 18.07.2025 & 25.07.2025 were issued to M/s Narendra Logistics Pvt. Ltd. having GSTIN 24AACCN2958B1ZS and registered address Ground Floor, Geochem House, Plot No. 125, Sector-8, Oslo Road, Opp. Ambar Sarovar, Portico Hotel, Gandhidham, Kutch-370201. In compliance of the Summons, Shri Chetan R.Thakkar, one of the partner in the said firm had appeared before the superintendent of SIIB, Customs-Indore and his statement u/s 108 of the Customs Act, 1962 was recorded on 05.08.2025(**RUD-46**) wherein he inter-alia stated that :-

- (i) That, they have been Customs broker for M/s Diary Valley Pvt Ltd for clearance of their ex-bond bill of entries being imported by various importers and sold on bond to bond basis to M/s Diary Valley Pvt Ltd. In respect of bond to bond transfer the main importer who used to file a warehousing bill of entry and ware house the goods in bonded tanks after which they used to sell the Cargo on bond to bond transfer basis and the ex-bond used to be filed by the final importer who use to file the ex-bond bill of

entry and clear the goods. They had worked for M/s Diary Valley Pvt Ltd in respect of 12 ex-bond bill of entries, which were transferred on bond to bond basis by various importers

- (ii) That, M/s Diary Valley Pvt Ltd had imported two types of Oils i.e. RBD palmolien and Rape Seed oil.
- (iii) That, for the first time importer, they verify all KYC documents as per customs procedures. After which when the in-bond/ex-bond bill of entry had to be filed by the importer/last ex-bond importer who filed the bill of entry, they inform the main importer and take his permission and also take written instructions from the last ex-bond importer for filing the bill of entry. They also verify that all bond to bond transferred documents are available with them. GST numbers and other details like IEC and all are verified from the website of DGFT and GST and also the KYC documents are verified by them. They had also provided the KYC documents in respect of M/s Diary Valley Pvt Ltd.
- (iv) That, their employees were in contact i.e. on phone and email with Mr. Rohan Kumar and Smt. Anjali for the said import for getting all the documents for filing bill of entries.
- (v) On being asked regarding the compliance of Regulation 10(n) of the CBLR, 2018, he stated that they had verified the address of the importer by sending a registered post on their registered address. GST numbers and other details like IEC and all are verified from the website of DGFT and GST. Further, the clients with whom they deal for the first time they generally send a correspondence to the client through speed post and keep the tracking record of the same for address verification. They had also provided the copy of the speed post sent to M/s Diary Valley Pvt Ltd.

In view of the above, it appears that M/s Narendra Logistics Pvt. Ltd (CHA) had verified GST numbers and other details like IEC from the website of DGFT and GST and also the KYC documents in respect of M/s Diary Valley Pvt Ltd., were verified by them. They had also verified the address of the importer by sending a registered post on their registered address in respect of which they provided a screenshot of Speed Post tracking, taken from the official website of India Post. M/s Narendra Logistics Pvt. Ltd. had duly complied with the provisions as stipulated in CBLR, 2018 as they had verified the KYC documents and & it appears that Mr. Rohan Kumar was the one who contacted the CHA and provided all the documents to the CHA via E-mail.

10. Whereas, similarly, Summons dated 18.07.2025, 24.07.2025 & 01.08.2025 were issued to another CHA M/s Unique Speditorer Pvt Ltd., having GSTIN 24AABCU3257B1ZS and the registered address of the firm is Unique House, Plot No. 126, Sector 1/A, Gandhi Dham Kutch, 370201. In compliance of the Summons, Shri Bunkar Bhagirath, Authorized Signatory in the said firm had appeared before the superintendent of SIIB, Customs-Indore and his statement u/s 108 of the Customs Act, 1962 was recorded on 11.08.2025 (**RUD-47**) wherein he inter-alia stated that :-

- (i) They had worked for M/s Diary Valley Pvt Ltd in respect of 29 ex-bond bill of entries, which were transferred on bond to bond basis by various importers. That M/s Diary Valley Pvt Ltd had imported RBD palmolien edible grade.
- (ii) The documents are mailed by the parties to them and they also send agreement and invoices from whom they had purchased the goods. As per instructions on the mail they file the documents on ice gate portal. For the first time importer, they verify all KYC documents as per customs procedures. They had also provided the KYC documents in respect of M/s Diary Valley Pvt Ltd.
- (iii) The documents were provided by email and the parties also courier them some original documents i.e. Agreement and invoices from whom they had purchased the goods. All the communications related to filing bills of Entry were received on E-mails followed up by phone calls.
- (iv) That, their employee was in contact i.e. on phone and email with Mr. Rohan Kumar.
- (v) They don't know to which parties the goods were sold by M/s Diary Valley Pvt Ltd as they are only responsible for documentation and Customs Clearance and therefore, they don't have any whereabouts of goods after their Customs Clearance.
- (vi) That, they had verified the authenticity of M/s Diary Valley Pvt Ltd., from GST portal and Ice gate portal and they had also verified the IEC from DGFT Portal. They had followed CBLR, 2018 and had online verified the documents of the client from GSTIN Portal and from Icegate portal and they had also taken KYC documents from M/s Diary Valley Pvt Ltd.

In view of the above, it appears that M/s Unique Speditorer Pvt. Ltd., had verified GST numbers and other details like IEC from the website of DGFT and GST and also the KYC documents in respect of M/s Diary Valley Pvt. Ltd., were verified by them. M/s Unique Speditorer Pvt. Ltd., had duly complied with the provisions as stipulated in CBLR, 2018 as they had verified the KYC documents and & it appears that Mr. Rohan Kumar was the one who contacted the CHA and provided all the documents to the CHA via E-mail.

11. Whereas, ongoing through the Bank account Statement of the Yes Bank Account of M/s Diary Valley Pvt. Ltd. (**RUD-48**) which was provided by Shri Amit Lamba during his statement for the financial year 2021-22, it was observed that apart from the fake units in respect of which Alert Circular was issued, some other units were having transactions with M/s Diary Valley Pvt. Ltd. basically sale/purchase. Inquiry in respect of these units was commenced through summons mode.

11.1 Whereas, Summons to one such unit M/s M.G Oils (GSTIN-23AAXFM4497L1ZD), 47 Ramkrishan Ganj, Khandwa, M.P.-450001 were issued and authorized representative from M/s M.G Oils Shri Vinod Bansal, Partner appeared on 26.11.2025 to tender his statement before the superintendent of SIIB, Customs-Indore and his statement u/s 108 of the Customs Act, 1962 was recorded (**RUD-49**) wherein he inter-alia stated that:-

(i) M/s M.G. Oils is engaged in purchase and sale of edible crude oil after refining it. They are also involved in the trading of the same.

(ii) That they don't know anything in respect of M/s Diary Valley Pvt Ltd. Generally, they have a practice to trade through brokers/ Agents. In the matter of trade with Mis Diary Valley Pvt Ltd., they have been introduced to them by Mr. Archit Jain. Mr. Archit Jain, one of the broker and also runs an Oil refinery at Fatehnagar. That, they are not associated with M/s Diary Valley Pvt Ltd.

(iii) They had procured RBD Palm Oil from M/s Diary Valley Pvt Ltd., in FY 2021-22 amounting to Rs. 24,30,75,000/- . They provided the copy of the ledger account related to this transaction along with purchase bills. They further sold the goods procured from M/s Diary Valley Private Limited to various parties who had taken the delivery from Kandla Port. He provided the details of the sales/purchase in respect of the said goods.

(v) That he don't know Mr Rohan, Ms Anjali, Shri Amitabh Nand and Shri Lalit Babulal Tater.

(vi) On being asked how they made transactions of Rs. 24,30,75,000/- with a very new unit without knowing them he stated that they had not made a payment of Rs. 24,30,75,000/- in one go. They had firstly purchase goods of Rs. 20,00,000/- that too on the instruction of Shri Archit Jain (broker) from M/s Diary Valley Pvt Ltd.

(vii) The goods are not seen physically since they had sold them further. Only on the instruction of the broker the goods are sold or purchased. Further, generally there is no need for checking palm oil as there is no or very little chance of impurity in that.

In view of the above statement, it appears that M/s M.G. Oils has transacted with M/s Diary Valley Pvt Ltd. before they had obtained Advance Authorization licenses. However, still the transactions were done with a fake firm and these type of transactions later helped M/s Diary Valley Pvt Ltd. to avail the benefits of Circular No-31/2019-Customs dated 13.09.2019 by getting a waiver from submitting Bank Guarantee. Further, M/s M.G Oils did not follow the due diligence required to be followed while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt.

11.2 Whereas, similarly, summons to M/s Aetos Agro Merchants Pvt Ltd. (27AAUCA1262H1ZI), Unit No., 511-A, 5th Floor, 93 Avenue, Late Soli Sorabji Poonawala Road, Pune-41102 were issued and Director of the firm Shri Santosh Kumar Gowda Vasudev Murthy, appeared on 12.12.2025 to tender his statement before the superintendent of SIIB, Customs-Indore and his statement u/s 108 of the Customs Act, 1962 was recorded on 12.12.2025 **(RUD-50)** wherein he inter-alia stated that :

(i) That the main work of Aetos Agro Merchants Private Limited is import and distribution of edible oil. They basically import from three ports i.e. JNPT, Kandla and Chennai. They are not

involved in any manufacturing business or exports. They had stopped edible oil business activities since June-2023 as their company was in huge loss in the business. Their company is currently bankrupt and the case is currently in NCLT under Insolvency and Bankruptcy Code (IBC), 2016.

(ii) That they don't know anything in respect of M/s Diary Valley Pvt. Ltd. Generally, in this business the companies are introduced by the brokers. They have a practice to trade through brokers/ Agents. In the matter of trade with M/s Diary Valley Pvt. Ltd., they have been introduced to them by one Such Rajkot based brokerage company M/s S. Kumar and Associates.

(iii) On being asked about their transactions with M/s Diary Valley Pvt. Ltd he stated that they had two transactions with M/s Diary Valley Pvt. Ltd. The first transaction was on 05th January 2022 which was a High Seas Sales at Kandla port and we sold RBD Palmolein Oil to M/s Diary Valley Pvt. Ltd. The Second transaction was on 25th of July 2022 wherein we bought RBD Palmolein Oil from M/s Diary Valley Pvt. Ltd. at JNPT Mumbai Port which is GST purchase also known as ex-tank sale or port to port sale. In this relation to these sales he provided Sales Ledger and purchase ledger and corresponding invoices. The entire set of documents of High Seas Sales which consists of invoices and high seas sales agreement and the Bank account statements depicting transactions with M/s Diary Valley Pvt. Ltd.

(iv) On being asked how they made transactions worth of crores with a very new unit without knowing them they stated that this is a standard operating procedure in this industry to obtain KYC of the customer while purchasing or sales and the total number of customers are more than 500 for the company across 3 ports i.e. Kandla, JNPT and Chennai ports. So it is practically not possible to meet and have discussion with every customers.

(v) On being asked if they had ever seen the goods physically he stated that the goods are not seen physically since they purchase the goods from some customer and then sell them further to other customers either on High Seas Sales or through GST sales on port. Further, generally the quality of palm oil is not checked by us as the Customs Department draw a sealed sample of the Oil when the oil reaches port and send it to the FSSAI for purity. After the certificate of approval is received from FSSAI only then the Port to port sale of RBD Palmolein Oil takes place and the gate pass is also issued by the Customs after checking the FSSAI certificate. However, there is an element of risk in terms of quality during high seas sales for the buyers.

(vi) That he don't know Mr Rohan, Ms Anjali, Shri Amitabh Nand and Shri lalit Babulal Tater.

In view of the above statement, it appears that M/s Aetos Agro Merchants Pvt Ltd. has transacted with M/s Diary Valley Pvt Ltd. before they had obtained Advance Authorization licenses. However, still the transactions were done with a fake firm and these type of transactions later helped M/s Diary Valley Pvt Ltd. to avail the benefits of Circular No-31/2019-Customs dated 13.09.2019 by getting a waiver from submitting Bank Guarantee. Further, M/s Aetos Agro Merchants Pvt. Ltd. did not follow the due diligence to be required while ascertaining the

genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt.

11.3 Whereas, further, some other units were noticed to have transacted with M/s Diary Valley Pvt. Ltd. on the basis of Bank Accounts statements, prior to the issuance of Advance Authorization Licenses. These units were also summoned. M/s AAA Agri International (GSTIN-08ACEPJ5236H1ZO), Ward No.12, Fateh Nagar, Udaipur, Rajasthan-313205 was summoned to appear before the officers of SIIB through summons dtd. 25.11.2025, 03.12.2025 and 16.12.2025(**RUD-51**). However no one appeared on the given date and time. Though M/s AAA Agri International vide their email dated 09.12.2025 had provided the relevant documents such as Bank Statements and Ledgers related to M/s Diary Valley Pvt. Ltd. Similarly, M/s Raghuvan India Ltd.(GSTIN-08AABCR4314C1ZV), Station Road, Durgapura, Jaipur, Rajasthan-302018 and M/s Atman Overseas Pvt. Ltd.(GSTIN- 27AADCA1936D1Z2), 505, 135/137, Yogeshwar Building, 5th, Kazi Syed Street, Mumbai, Maharashtra-400003 were also summoned through summons dtd. 25.11.2025, 03.12.2025 and 16.12.2025(**RUD-52**) to appear before the officers of SIIB, however, they did not appear on the given date and time.

12. Whereas, further on the basis of the returns filed by M/s Diary Valley Pvt. Ltd. it was noticed that the importer has shown major outward supply of goods to the buyers namely M/s MJMA Impex Private Limited, Indore (GSTIN: 23AAPCM3623B1ZU), M/s MJMA Impex Private Limited, New Delhi (GSTIN: 07AAPCM3623B1ZO) and M/s Formonix Exim Private Limited, New Delhi (GSTIN: 07AAECF9061D1ZQ). Therefore, Summons dated 08.10.2024, 18.10.2024 and 08.11.2024 (**RUD-53**) were sent to the Authorized Representative of M/s. MJMA Impex Pvt. Ltd., Indore, Authorized Representative of M/s. MJMA Impex Pvt. Ltd., New Delhi and Formonix Exim Pvt. Ltd., New Delhi at their registered premises mention in their GST Registration but all the summonses were returned undelivered except Summons dated 08.10.2024 issued to Authorized Representative of M/s. MJMA Impex Pvt. Ltd., New Delhi.

13. Whereas, as per search proceedings dated 02.02.2024 conducted by Customs Preventive Delhi at the premises of M/s Diary Valley Private Limited at Second Floor, Shop No. S-8, Manish Metro Plaza, Plot No.-2, PKT 5, Sec-12, Dwarka, South West Delhi, Delhi-110078 which was also the principal place of M/s. Formonix Exim Private Limited, it was revealed that no firm in this name was found at the given address.

Further, the Additional Commissioner, Customs Preventive Delhi vide letter F. No. VIII (SB)10/Cus. Prev/Gr IV/follow up/1038/2021-Pt. 1/4880 dated 08.03.2024 forwarded the matter in relation to M/s MJMA Impex Private Limited (GSTIN: 07AAPCM3623B1ZO) and M/s Formonix Exim Private Limited (07AAECF9061D1ZQ) to CGST Delhi South as the supplies made to both the firms were domestic supplies and both the firms falls under the jurisdiction of CGST Delhi South.

Whereas, during the investigation it was also revealed that M/s MJMA Impex Pvt Ltd, having principal place of business at “R N T Marg Ramdarbar Market LG-81, Shree Vardhman Complex, Indore, Madhya Pradesh-452001” got the registration under GST on 05.01.2023 which

was cancelled retrospectively from 06.01.2023 as checked from GST Portal [www.gst.gov.in](http://www.gst.gov.in). Further, it is observed from the officer's GST portal that the registration was cancelled by the GST jurisdictional tax officer on 20.06.2023 on the basis of physical verification done at the principal place of business.

However, an Alert Circular No. 02/SIIB/Customs Indore/2024-25 dated 31.01.2025 (**RUD-54**) was sent to the Jurisdictional Commissionerate i.e. CGST Commissionerate Delhi South and CGST Commissionerate Indore to sensitize them about the matter and to take necessary action.

14. Whereas, it is noticed that M/s Diary Valley Pvt Ltd was incorporated on 13.10.2021 showing their registered address as 'Shop S-8, 2nd Floor, Manish Metro, Plot No.2, Pocket-5, Sector-12, Dwarka, South West Delhi, Delhi', however, the said firm was found to be non-existent at the said address on verification conducted by the officers of Customs Preventive Delhi on 02.02.2024.

As the importer has registered Bond under the said Advance Licenses at Inland Container Depot (ICD), Tihi and Air Cargo Complex (ACC), DABH Airport, Indore and therefore, letters dated 08.04.2024 were written to ICD, Tihi and ACC, DABH Airport, Indore to provide the details of Bond, bond ledger and Bank Guarantee (BG) etc.

Subsequently, ICD, Tihi vide their e-mail dated 09.04.2024 (**RUD-55**) has submitted that M/s Diary Valley Pvt Ltd has registered Bond Number 2002091134 dated 31.01.2023 against Advance Authorization No. 5611001512 dated 25.01.2023 for an amount of Rs. 3,50,00,000/- and total amount of debit from ledger is Rs. 1,37,09,707/- . The name of directors mentioned in document is Mr. Rohan Kumar and Ms. Anjali. ACC, DABH Airport, Indore vide their e-mail dated 17.04.2024 (**RUD-56**) has submitted that M/s Diary Valley Pvt Ltd has registered Bond No. 2002099391 dated 27.02.2023 for an amount of Rs. 14,36,00,000/- and total amount of debit from ledger is Rs. 6,50,39,869/- . Both the bonds were registered without bank guarantee.

#### **15. Details of import made against Advance Authorisation Scheme:-**

Whereas, on the basis of Bond Ledger provided by the ICD-Tihi and ACC, DABH Indore and corresponding Bills of Entry submitted by Mr. Noel Christopher Bali during the search operation dated 16.10.2023, duty-free import availing the benefit of Advance Authorisation Scheme is tabulated in 'Table-A' and produced as under :-

**Table-A**

<b>S.No.</b>	<b>Adv. Lic. No</b>	<b>Ex Bond BE No.</b>	<b>Date of BE</b>	<b>Assessable Value (in Rs.)</b>	<b>Duty Foregone (in Rs.)</b>
1	<b>5611001512</b>	4556661	08-02-2023	10345650	1422527
2		4563471	09-02-2023	10345650	1422527

3	<b>5611001556</b>	4588919	10-02-2023	20616150	2834721
4		4588918	10-02-2023	20616150	2834721
5		4690380	17-02-2023	10386950	1428206
6		4690378	17-02-2023	10466888	1439197
7		4852941	01-03-2023	10469550	1439563
8		4857771	01-03-2023	6459963	888245
9		4858570	01-03-2023	4009586	551318
10		4898171	04-03-2023	10469550	1439563
11		4963846	09-03-2023	10060902	1383374
12		4966706	09-03-2023	10583625	1455248
13		4966703	09-03-2023	10583626	1455248
14		4966662	09-03-2023	10583625	1455248
15		4966698	09-03-2023	10583625	1455248
16		4966697	09-03-2023	10583625	1455248
17		4966700	09-03-2023	9736935	1338829
18		4966705	09-03-2023	10583625	1455248
19		4966704	09-03-2023	9313590	1280619
20		5140678	20-03-2023	16134705	2218522
21		5140669	20,,03-2023	21229875	2919108
22		5140674	20-030023	21229875	2919108
23		5140675	20-03-2023	21229875	2919108
24		5154598	21-03-2023	424597	58382
25		5284236	29-03-2023	21280725	2926100
26		5284239	29-03-2023	21280725	2926100
27		5349890	03-04-2023	10703137	1471681
28		5359476	03-04-2023	213294	29328
29		5466553	11-04-2023	10703137	1471681
30		5596012	20-04-2023	21292450	2927712
31		6118169	25-05-2023	21576787	2966808
32		6153747	27-05-2023	10788394	1483404
33		6179868	30-05-2023	10788394	1483404
34		6206690	31-05-2023	10788394	1483404
35		6206687	31-05-2023	10788394	1483404
36		6236285	02-06-2023	20824837	2863415
37		6289024	06-06-2023	20762525	2854847
38		6292195	06-06-2023	20762525	2854847
39		6336701	09-06-2023	10412419	1431708
40		6456232	17-06-2023	17781810	2444999
41		6456234	17-06-2023	8992068	1236410
42		6456233	17-06-2023	17951850	2468379
43		6459719	17-06-2023	17984137	2472819
<b>Total</b>				<b>57,27,24,194</b>	<b>7,87,49,576</b>

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### **Debit of Bond Ledger:-**

Whereas, on the basis of the copy of Bond Ledger (RUD) provided by the ICD-Tihi and ACC, DABH Indore, the amount of duty foregone is tabulated in 'Table-B' and produced as under:-

**Table-B**

<b>Advance License No.</b>	<b>Bond No.</b>	<b>Bond Date</b>	<b>Credit Amount (in Rs.)</b>	<b>Debit Amount (in Rs.)</b>
5611001512	2002091134	31.01.2023	3,50,00,000	1,37,09,707
5611001556	2002099391	23.02.2023	14,36,00,000	6,50,39,869
		<b>Total</b>		<b>7,87,49,576</b>

Thus, going through debit of above bond ledgers, duty foregone by the importer on account of import under Advanced Authorization Scheme is **Rs. 7,87,49,576/-**.

### **16. Legal Provisions:**

#### **16.1 Legal provisions of the Customs Act, 1962:**

i. ***Section 2: (3A) of the Customs Act, 1962-*** "beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported:

***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;

ii. ***Section 28(4) of the Customs Act, 1962:***

*Section 28 [Recovery of duties not levied or not paid or short-levied or short paid or erroneously refunded]. (4) Where any duty has not been 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 [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.*

**iii. Section 28(AA) Interest on delayed payment of duty:-**

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

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

(3) Notwithstanding anything contained in sub-section (1), no interest shall be payable where,-

(a) the duty becomes payable consequent to the issue of an order, instruction or direction by the Board under section 151A; and

(b) such amount of duty is voluntarily paid in full, within forty-five days from the date of issue of such order, instruction or direction, without reserving any right to appeal against the said payment at any subsequent stage of such payment.

**iv. Section 111 of the Customs Act: Confiscation of improperly imported goods, etc.**

**111 (o) :-**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;

**v. 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, harboring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, -

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

(ii) in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher :

**vi. 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:

**vii. Section 114AA. Penalty for use of false and incorrect material. -**

If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

**viii. Section 117. Penalties for contravention, etc., not expressly mentioned. -**

Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding 1[four lakh rupees].

**ix. Section 143. Power to allow import or export on execution of bonds in certain cases. -**

(1) Where this Act or any other law requires anything to be done before a person can import or export any goods or clear any goods from the control of officers of customs and the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied that having regard to the circumstances of the case, such thing cannot be done before such import, export or clearance without detriment to that person, the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] may, notwithstanding anything contained in this Act or such other law, grant leave for such import, export or clearance on the person executing a bond in such amount, with such surety or security and subject to such conditions as the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] approves, for the doing of that thing within such time after the import, export or clearance as may be specified in the bond.

(2) If the thing is done within the time specified in the bond, the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall cancel the bond as discharged in full and shall, on demand, deliver it, so cancelled, to the person who has executed or who is entitled to receive it; and in such a case that person shall not be liable to any penalty provided in this Act or, as the case may be, in such other law for the contravention of the provisions thereof relating to the doing of that thing.

(3) If the thing is not done within the time specified in the bond, the 1 [Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall, without prejudice to any other action that may be taken under this Act or any other law for the time being in force, be entitled to proceed upon the bond in accordance with law.

#### **16.2. Customs Notifications:-**

##### **i. Notification No.96/2009-Cus dated 11.09.2009-**

*This notification exempts materials imported into India against an Advance Authorisation issued in terms of paragraph 4.1.3 of the Foreign Trade Policy (hereinafter referred to as the said authorisation) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon respectively, under sections 3, 8B and 9A of the said Customs Tariff Act, 1975.....*

*(x). that the said authorisation shall not be transferred and the said materials shall not be transferred or sold .....*

*Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant Central Excise notifications permitting transfer of materials for job work;*

##### **ii. Notification No.33/2015-2020 New Delhi, Dated: 13 October, 2017**

##### **Subject: Amendments in Foreign Trade Policy 2015-20-reg**

**Para 4.14 was amended to read as under:-**

*"4.14: Details of Duties exempted Imports under Advance Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty. Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Import against supplies covered under paragraph 7.02 (c), (d) and (g) of FTP will not be exempted from payment of applicable Anti-dumping Duty, Countervailing Duty. Safeguard Duty and Transition Product Specific Safeguard Duty, if any. However, imports under Advance Authorization for physical exports are also exempt from whole of the integrated tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3*

*of the Customs Tariff Act, 1975 (31 of 1975), as may be provided in the notification issued by Department of Revenue, and such imports shall be subject to pre-import condition."*

**Notification No. – 18/2015 - Customs, Dated: 01-04-2015 –**

*In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts materials imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of paragraph 4.03 of the Foreign Trade Policy (hereinafter referred to as the said authorization) from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 88, 8C and 94' of the said Customs Tariff Act, subject to the following conditions, namely –*

- (i) that the said authorisation is produced before the proper officer of customs at the time of clearance for debit;*
- (ii) that the said authorisation bears, (a) the name and address of the importer and the supporting manufacturer in cases where the authorisation has been issued to a merchant exporter; and (b) the shipping bill number(s) and date(s) and description, quantity and value of exports of the resultant product in cases where import takes place after fulfillment of export obligation; or (c) the description and other specifications where applicable of the imported materials and the description, quantity and value of exports of the resultant product in cases where import takes place before fulfillment of export obligation;*
- (iii) that the materials imported correspond to the description and other specifications where applicable mentioned in the authorization and are in terms of para 4.12 of the Foreign Trade Policy and the value and quantity thereof are within the limits specified in the said authorization;*
- (iv) that in respect of imports made before the discharge of export obligation in full, the importer at the time of clearance of the imported materials executes a bond with such surety or security and in such form and for such sum as may be specified by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself to pay on demand an amount equal to the duty leviable, but for the exemption contained herein, on the imported materials in respect of which the conditions specified in this notification are not complied with, together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;*
- (v) that in respect of imports made after the discharge of export obligation in full, if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (21 of rule 19 of the Central Excise Rules, 2002 or of CENVAT Credit under CENVAT*

*Credit Rules, 2004 has been availed, then the importer shall, at the time of clearance of the imported materials furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture of dutiable goods and to submit a certificate, from the jurisdictional Central Excise officer or from a specified chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used: Provided that if the importer pays additional duty of customs leviable on the imported materials but for the exemption contained herein, then the imported materials may be cleared without furnishing a bond specified in this condition and the additional duty of customs so paid shall be eligible for availing CENVAT Credit under the CENVAT Credit Rules, 2004;*

*(vi) that in respect of imports made after the discharge of export obligation in full, and if facility under rule 18 (rebate of duty paid on materials used in the manufacture of resultant product) or sub-rule (2) of rule 19 of the Central Excise Rules, 2002 or of CENVAT credit under CENVAT Credit Rules, 2004 has not been availed and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (v);*

*(vii) that the imports and exports are undertaken through the seaports, airports or through the inland container depots or through the land customs stations as mentioned in the Table 2 annexed to the Notification No.16/ 2015- Customs dated 01.04.2015 or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005): Provided that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other sea-port, airport, inland container depot or through a land customs station within his jurisdiction;*

*(viii) that the export obligation as specified in the said authorization (both in value and quantity terms) is discharged within the period specified in the said authorization or within such extended period as may be granted by the Regional Authority by exporting resultant products, manufactured in India which are specified in the said authorization: Provided that an Advance Intermediate authorization holder shall discharge export obligation by supplying the resultant products to exporter in terms of paragraph 4.05 (c) (ii) of the Foreign Trade Policy;*

*(ix) that the importer produces evidence of discharge of export obligation to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, within a period of sixty days of the expiry of period allowed for fulfillment of export obligation, or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow;*

*(x) that the said authorization shall not be transferred and the said materials shall not be transferred or sold;*

Provided that the said materials may be transferred to a job worker for processing subject to complying with the conditions specified in the relevant Central Excise notifications permitting transfer of materials for job work; Provided further that, no such transfer for purposes of job work shall be effected to the units located in areas eligible for area based exemptions from the levy of excise duty in terms of notification issued from time to time.

(xi) that in relation to the said authorization issued to a merchant exporter, any bond required to be executed by the importer in terms of this notification shall be executed jointly by the merchant exporter and the supporting manufacturer binding themselves jointly and severally to comply with the conditions specified in this Notification.

**Notification No. 79/2017-Cus. Dated 13.10.2017:**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :

Relevant Provisions only: -

Sr. No.	Notification No. and date	Amendments
2.	18/ 2015-Customs, dated the 1st April, 2015 [vide number G.S.R. 254 (E) dated the 1st April, 2015	<p><i>In the said notification, in the opening paragraph, (a) for the words, brackets, figures and letters "from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section BB and anti-dumping duty leviable thereon under section 9A", the words, brackets, figures and letters from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub section (7) of section 3, goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section BB, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A" shall be substituted.</i></p> <p><i>(b) in condition (viii), after the proviso, the following proviso shall be inserted, namely: "Provided further that notwithstanding anything contained hereinabove for the said authorizations where the exemption from integrated tax and the goods and services tax</i></p>

		<p><i>compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports only;</i></p> <p><i>(c) after condition (xi), the following conditions shall be inserted, namely :-</i>"(xii) <i>that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be subject to pre-import condition;</i></p> <p><i>(xiii) <i>that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018.</i></i></p>
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### **16.3 Conditions mentioned in Foreign Trade Policy:**

*In respect of conditions of Advance License, it is prescribed in Foreign Trade Policy (FTP), 2015-20 that import made under Advance Authorization shall be subject to 'Actual User' condition and no amount of it can be sold or transferred.*

#### **i. Para 4.03 of the Foreign Trade Policy (2015-20):**

*Advance Authorization is issued to allow Duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed / utilized in the process of production of export product, may also be allowed.*

#### **ii. Para 4.05 of the Foreign Trade Policy (2015-20):**

##### ***Eligible Applicant / Export /Supply:-***

*(a) Advance Authorization can be issued either to a manufacturer exporter or merchant exporter tied to supporting manufacturer.*

*(b) Advance Authorization for pharmaceutical products manufactured through Non-Infringing (NI) process (as indicated in paragraph 4.18 of Handbook of Procedures) shall be issued to manufacturer exporter only.*

*(c) Advance Authorization shall be issued for:*

*(i) Physical export (including export to SEZ)*

*(ii) Intermediate supply; and/or*

*(iii) Supply of goods to the categories mentioned in paragraph 7.02 (b), (c),*

(e), (f), (g) and (h) of this FTP.

(iv) Supply of 'stores' on board of foreign going vessel / aircraft, subject to condition that there is specific Standard Input Output Norms in respect of item supplied.

**iii. Para 4.16 of Foreign Trade Policy 2015-20: Actual User Condition for Advance Authorisation**

(i) Advance Authorisation and / or material imported under Advance Authorisation shall be subject to 'Actual User' condition. The same shall not be transferable even after completion of export obligation. However, Authorisation holder will have option to dispose of product manufactured out of duty free input once export obligation is completed.

(ii) In case where CENVAT credit facility on input has been availed for the exported goods, even after completion of export obligation, the goods imported against such Advance Authorisation shall be utilized only in the manufacture of dutiable goods whether within the same factory or outside (by a supporting manufacturer). For this, the Authorisation holder shall produce a certificate from either the jurisdictional Central Excise Authority or Chartered Accountant, at the option of the exporter, at the time of filing application for Export Obligation Discharge Certificate to Regional Authority concerned.

(iii) Waste / scrap arising out of manufacturing process, as allowed, can be disposed off on payment of applicable duty even before fulfillment of export obligation.

**16.4. Section 11 of Foreign Trade (Development & Regulation) Act, 1992:-**

**Contravention of provisions of this Act, rules, order and foreign trade policy:**

(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made thereunder and the foreign trade policy for the time being in force.

(2) Where any person makes or abets or attempts to make any export or import in contravention of any provision of this Act or any rules or orders made thereunder or the foreign trade policy, he shall be liable to a penalty of not less than ten thousand rupees and not more than five times the value of the goods or services or technology in respect of which any contravention is made or attempted to be made, whichever is more.

(3) Where any person signs or uses, or causes to be made, signed or used, any declaration, statement or document submitted to the Director General or any officer authorised by him under this Act, knowing or having reason to believe that such declaration, statement or document is forged or tampered with or false in any material particular, he shall be liable to a penalty of not less than ten thousand rupees or more than five times the value of the goods or services or

*technology in respect of which such declaration, statement or document had been submitted, whichever is more.*

17. Whereas, during the investigation, it has emerged that importer M/s Diary Valley Pvt Ltd, Indore has forged and fabricated documents including rent agreement which shows their willful intention so as to defraud the government by way of availing duty exemptions wrongly. They have shown their factory address at '104, Macshoyar, 170, RNT Marg, Indore' which is small flat measuring around 450 Sqft at first floor of a building and it is impossible to store such huge quantity of imported duty-free goods at this premises. Further, they have shown their branch address at 'Shop S-8, 2nd Floor, Manish Metro, Plot No.2, Pocket-5, Sector-12, New Delhi', where some other firm was found to be operating and no trace of importer or their directors has been found.

As per the data available on the GST portal it is observed that M/s Diary Valley Private Limited has shown supply to following three firms in GSTR-1 during the period Feb 2023 to June 2023. The details are as under:-

GSTIN	Trade name	Taxable Value	IGST	CGST	SGST
07AAECF9061D1ZQ	Formonix Exim Private Limited	140953379.8	7047668.99	0	0
23AAPCM3623B1ZU	MJMA Impex Private Limited	281124709	0	7028117.7	7028117.7
07AAPCM3623B1ZO	MJMA Impex Private Limited	224976883.9	11248844.2	0	0
<b>Total</b>		<b>647054972.7</b>	<b>18296513.2</b>	<b>7028117.7</b>	<b>7028117.7</b>

On scrutiny of e-way bill report generated from e-way bill portal it came to notice that M/s Diary Valley Pvt. Limited has generated total 34 e-way bills in the period Feb 2023 to June 2023.

S. No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	HSN Desc.
1	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAECF9061 D1ZQ / FORMONIX EXIM PRIVATE LIMITED	New Kandla / 370210	New Kandla / 370210	65152519 9137 - 14/02/2022 3 13:36:00	IGST/ 003/2022-23 - 14/02/2023	23625 000	RBD PALM OLEIN

2	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAECF9061 D1ZQ / FORMONIX EXIM PRIVATE LIMITED	New Kandla / 370210	New Kandla / 370210	61152590 4670 - 15/02/202 3 18:13:00	IGST/ 004/2022-23 - 15/02/2023	23625 000	RBD PALM OLEIN
3	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAECF9061 D1ZQ / FORMONIX EXIM PRIVATE LIMITED	NEW KAND LA / 370210	NEW KAND LA / 370210	60152776 2622 - 20/02/202 3 14:45:00	IGST/ 005/2022-23 - 20/02/2023	23715 909	RBD PALM OLEIN
4	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAECF9061 D1ZQ / FORMONIX EXIM PRIVATE LIMITED	NEW KAND LA / 370210	NEW KAND LA / 370210	63153545 2040 - 10/03/202 3 14:42:00	IGST/ 009/2022-23 - 10/03/2023	11387 471	RBD PALM OLEIN
5	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAECF9061 D1ZQ / FORMONIX EXIM PRIVATE LIMITED	NEW KAND LA / 370210	NEW KAND LA / 370210	60153350 3958 - 04/03/202 3 12:21:00	IGST/ 008/2022-23 - 04/03/2023	11850 000	RBD PALM OLEIN
6	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAECF9061 D1ZQ / FORMONIX EXIM PRIVATE LIMITED	NEW KAND LA / 370210	NEW KAND LA / 370210	63153258 8306 - 02/03/202 3 13:56:00	IGST/ 007/2022-23 - 02/03/2023	11812 500	RBD PALM OLEIN
7	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAECF9061 D1ZQ / FORMONIX EXIM PRIVATE LIMITED	NEW KAND LA / 370210	NEW KAND LA / 370210	65153227 6618 - 01/03/202 3 17:49:00	IGST/ 006/2022-23 - 01/03/2023	11812 500	RBD PALM OLEIN
8	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	NEW KAND LA / 370210	NEW KAND LA / 370210	68153551 4684 - 10/03/202 3 16:13:00	10 - 10/03/2023	11875 000	RBD PALM OLEIN
9	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUTC H KAND LA / 370210	KUTC H KAND LA / 370210	62153558 9291 - 10/03/202 3 17:47:00	DVPLIN/ 11/2022-2 - 10/03/2023	22920 000	RBD PLAM OLEIN
10	23AAICD821	23AAPCM362	KUTC	KUTC	61153650	DVPLIN/	10505	RBD

	3H1ZU / DIARY VALLEY PRIVATE LIMITED	3B1ZU / MJMA IMPEX PRIVATE LIMITED	H KAND LA / 370210	H KAND LA / 370210	2658 - 13/03/202 3 13:56:00	12/22-23 - 13/03/2023	000	PALM OLEIN
11	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUCT H KAND LA / 370210	KUTC H KAND LA / 370210	65153706 4584 - 14/03/202 3 15:40:00	DVPLIN/ 13/22-23 - 14/03/2023	11937 500	RBD PALM OLEIN
12	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUTC H KAND LA / 370210	KUTC H KAND LA / 370210	68153748 6691 - 15/03/202 3 13:43:00	DVPLIN/ 14/22-23 - 15/03/2023	11937 500	RBD PALM OLEIN
13	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUTC H KAND LA / 370210	KUTC H KAND LA / 370210	68153760 6145 - 15/03/202 3 16:32:00	IGSTIN/ 15/22-23 - 15/03/2023	11937 500	RBD PALM OLEIN
14	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUTC H KAND LA / 370210	KUTC H KAND LA / 370210	67153846 6798 - 17/03/202 3 12:40:00	DVPLIN/ 16/22-23 - 17/03/2023	11937 500	RBD PLAM OLEIN
15	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUTC H KAND LA / 370210	KUTC H KAND LA / 370210	68154070 7576 - 22/03/202 3 12:16:00	DVPLIN/ 17/22-23 - 22/03/2023	47750 0	RBD PALM OLEIN
16	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUCT H KAND LA / 370210	KUCT H KAND LA / 370210	68154240 4253 - 25/03/202 3 15:47:00	DVPLIN/ 18/22-23 - 25/03/2023	24250 000	RBD PALM OLEIN
17	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KUTC H KAND LA / 370210	KUTC H KAND LA / 370210	62154414 4656 - 29/03/202 3 13:47:00	DVPLIN/ 19/22-23 - 29/03/2023	18430 000	RBD PALM OLEIN
18	23AAICD821 3H1ZU / DIARY VALLEY	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE	NEW KAND LA / 370210	NEW KAND LA / 370210	61155540 8720 - 24/04/202 3	5/2023-24 - 24/04/2023	24525 000	RBD PALMOL EIN

	PRIVATE LIMITED	LIMITED			17:42:00			
19	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	65155040 9324 - 12/04/202 3 18:16:00	IGST/ 03/2023-24 - 12/04/2023	11637 500	RBD PALM OLEIN
20	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	65154821 6046 - 07/04/202 3 17:10:00	1/2023-24 - 07/04/2023	48375 00	RBD PALM OLEIN
21	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	66155367 9208 - 20/04/202 3 11:23:00	4/2023-24 - 20/04/2023	24220 9	RBD PALMOL EIN
22	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	23AAPCM362 3B1ZU / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	69154985 2333 - 11/04/202 3 16:59:00	2/2023-24 - 11/04/2023	11637 500	RBD PALM OLEIN
23	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	64156994 6497 - 29/05/202 3 16:46:00	7/2023-24 - 29/05/2023	11880 279	RBD PLAM OLEIN
24	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	60157029 1230 - 30/05/202 3 14:05:00	8/2023-24 - 30/05/2023	11875 000	RBD PALM OLEIN
25	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	68156925 3175 - 27/05/202 3 14:26:00	6/2023-24 - 26/05/2023	24234 558	RBD PALM OLEIN
26	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	61157123 5805 - 01/06/202 3 13:28:00	9/2023-24 - 01/06/2023	23750 000	RBD PALM OLEIN
27	23AAICD821	07AAPCM362	KAND	KAND	69157207	10/2023-24 -	23000	RBD

	3H1ZU / DIARY VALLEY PRIVATE LIMITED	3B1ZO / MJMA IMPEX PRIVATE LIMITED	LA / 370210	LA / 370210	0816 - 03/06/202 3 12:56:00	03/06/2023	000	PALM OLEIN
28	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	60157330 4973 - 06/06/202 3 19:03:00	11/2023-24 - 06/06/2023	23000 000	RBD PALM OLEIN
29	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	65157360 4823 - 07/06/202 3 16:05:00	12/2023-24 - 07/06/2023	23000 000	RBD PALM OLEIN
30	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	65157455 2125 - 09/06/202 3 17:16:00	13/2023-24 - 09/06/2023	11500 000	RBD PALM OLEIN
31	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	61157814 2201 - 19/06/202 3 18:31:00	14/2023-24 - 19/06/2023	11596 250	RBD PALM OLEIN
32	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	61157815 6765 - 19/06/202 3 18:50:00	15/2023-24 - 19/06/2023	20460 000	RBD PALM OLEIN
33	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	63157839 9410 - 20/06/202 3 14:08:00	16/2023-24 - 20/06/2023	20424 500	RBD PALM OLEIN
34	23AAICD821 3H1ZU / DIARY VALLEY PRIVATE LIMITED	07AAPCM362 3B1ZO / MJMA IMPEX PRIVATE LIMITED	KAND LA / 370210	KAND LA / 370210	60157882 0391 - 21/06/202 3 13:44:00	17/2023-24 - 21/06/2023	20256 298	RBD PALM OLEIN

The place of transportation in the said e-way bills was from Kandla Port to Kandla Port as the consignment was handed over to M/s Formonix Exim Private Limited, New Delhi (GSTIN:

07AAECF9061D1ZQ), M/s MJMA Impex Private Limited, New Delhi (GSTIN: 07AAPCM3623B1ZO) and M/s MJMA Impex Priavte Limited, Indore (GSTIN: 23AAPCM3623B1ZU) at Kandla Port only. Thus, it is evident from the e-way bill report that the "RBD PALM OLEIN CTH 15119020" imported duty free under Advance Authorization No. 5611001512 dated 25.01.2023 and 5611001556 dated 17.02.2023 by M/s Diary Valley Private Limited (GSTIN:- 23AAICD8213H1ZU) was diverted for the domestic consumption.

18. Whereas, it is also observed that during the time of applying for Advance Authorization License, Directors of the firm were Mr. Rohan Kumar and Ms. Anjali which were later changed to Mr. Amit Lamba and Mr. Naresh Kumar during the time of such duty-free imports of goods. This shows that they have deliberately changed the set of directors in the company so as to avoid the responsibility of obtaining Advance License and registering of Bond at port and duty-free and illegal import of goods and obligations to be fulfilled in this regard. This has been done intentionally so the responsibility of duty free and illegal import can move around and none of the directors made liable for the activity.

19. Whereas, further, a Show Cause Notice dated 28.10.2023 i.r.o. AA No. 5611001512 dated 25.01.2023, Show Cause Notice dated 10.12.2024 i.r.o. AA No. 5611001556 dated 17.02.2023 (**RUD-57**) and an adjudication order dated 17.01.2024 i.r.o. AA No. 5611001512 dated 25.01.2023 (**RUD-58**) in respect of M/s Diary Valley Pvt. Ltd (IEC: AAICD8213H) has been received from Joint DGFT, RA, Indore. In the said adjudication order, it is discussed that they have initiated inquiry against the importer acting on the information received via a press note dated 21.10.2023 issued by Customs. As per DGFT, they have issued a detailed Show Cause Notice to all the directors through online mode on 06.12.2023, however, no reply received from them and above adjudication order has been issued under section 9, 11 & 13 of the FT (D&R) Act, 1992. In the said order of the DGFT all 4 Directors i.e. new and the old directors were found guilty and penalty of Rs 5,00,000/- each was imposed along with penalty 5 times of the value of goods i.e. Rs. 53,75,01,350/ was also imposed and was ordered to be shared equally among the 4 directors.

20. Whereas, further, during the statement of Shri Amitabh Nand dtd. 14.11.2025 he had provided a copy of Show Cause Notice issued by DRI Kolkata (**RUD-59**) in respect of M/s Bruno Exports wherein the same modus operandi as M/s Diary Valley Pvt. Ltd. has been adopted by the company and on the basis of Advance Authorization licenses, duty free import of goods i.e. Dry dates and Black pepper was done, however same was later diverted into DTAs. Shri Rohan Kumar and Mrs. Anjali were the Directors in the company i.e. M/s Bruno Exports (details) and were made the main accused in the case. In the said case also Shri Rohan had made same stand as in the instant case wherein although him being the Director of M/s Bruno Exports he took name of two other persons namely Shri Prashant Rastogi and Shri Vipin Kumar and blamed them for the creation of the firm M/s Bruno Exports. In that case also he took the name of Shri Lalit Jain as his employer.

21. Whereas, in view of the above, it appears that M/s Diary Valley Pvt. Ltd. has been incorporated fraudulently on 13.10.2021 with sole intention to defraud the government. They have intentionally changed the directors, so the responsibility of Custom duty can move around and none of the directors can be made liable. They have used their address only for the paper formalities and both the address in Indore and New Delhi has not been used for any genuine business purpose. Further, they have obtained Advance Authorization Licenses for importing duty-free goods but sought waiver of Bank Guarantee (BG) while registering Bond at Customs port. The firm was registered under GST on 18.11.2021 and has shown domestic business initially and used these credentials (threshold turnover for last two year) to seek waiver in BG which depicts their well-planned intention to register themselves at various departments including GST, Customs and DGFT etc. by fraudulent means.

21.1 Whereas, on-going through the documents e.g. Rent Agreement and Bond Documents, it appears that Mr. Rohan Kumar, Ms. Anjali and Mr. Sunil Kumar has signed such documents and furnished declaration which were used for fraudulently obtaining Advanced Authorizations and importing “RBD Palm Olein CTH 15119020”. They also used the ID cards, Photo and signature of Mr. Anand Burman on these documents.

21.2 Whereas, Summons dated 30.10.2023 and 30.01.2024 were issued to Mr. Rohan, Former director of M/s. Diary Valley Private Ltd., Indore but neither did he appear, nor was any response received. Thereafter, Summons dated 28.02.2024 was again issued to Mr. Rohan but the same had been returned undelivered with postal remark “No such person”. However, as discussed in the foregoing paras both Rohan Kumar and Mrs Anjali were traced and were found to be residing at 149-150, M Block, Gali No.8, Razapur Khurd, Mohan Garden, New Delhi. Shri Rohan Kumar was arrested in the case on 11.10.2025. On the basis of the various statements recorded in the case including that of Shri Rohan Kumar, it appears that he is a habitual offender who planned the misuse of Scheme by creating network of fake firms. The CHA's in their statement had stated that it was Shri Rohan Kumar's who was in continues touch with them for the import. Further, Shree Nadim Khan and Amit Lamba in their statement have also named Shri Rohan Kumar as the main conspirator and later Shri Amitabh Nand also stated that Shri Rohan Kumar had falsely alleged his name. Further, it is noticed that during his statements Shri Rohan Kumar tried to shift blame of the conspiracy on various other people but eventually he backtracked from the names he took in his later statements. This goes on to show that his statements are unreliable and he is only trying to shift the blame on other persons. It had also been mentioned in the order passed by DGFT dtd.17-01-2024 that “ Shri Rohan Kumar drafted a script to evade Custom duties on high valued products. In his plan of fraud, he involved, Mrs Anjali, Shri Amit Lamba and Shri Naresh Kumar. It appears that Shri Rohan Kumar had applied the same modus operandi in case of M/s Bruno Exports too. Further, the statements of many other persons i.e. Shri Nadeem Khan, Shri Anand Burman, Shri Amit Lamba, CHA's and Shri Amitabh Nand, Therefore, it appears that Shri Rohan Kumar is the mastermind in the entire fraud.

21.3 Similarly, Summons dated 30.10.2023, 30.01.2024 and 28.02.2024 were issued to Anjali, Former director of M/s Diary Valley Private Ltd., Indore but neither did she appear, nor was any

response received. Mrs. Anjali was again summoned at her new found address vide summons dtd. 10.10.2025, 17.10.2025, 27.10.2025 and 06.11.2025(**RUD-60**), however she did not appeared before the officers of the SIIB on any of the given dates. Further, vide her E-mail dtd. 15.10.2025 and 23.10.2025(**RUD-61**) inter alia submitted that:-

- that she is mother of newborn twins. Both of them are 1 month old and are presently experiencing health issues that require constant care and attention.
- due to these issues she will not be able to travel from New Delhi to Indore leaving the kids unattended.

Further, during the search proceedings dtd. 10.10.2025 a mobile phone of Mrs. Anjali was also seized for forensic evidences. A forensic expert was called on 07.11.2025 and vide Panchnama proceedings dtd. 07.11.2025(**RUD-62**) mobile phone of Mrs Anjali was opened to collect evidences. However, the data retrieved from the mobile phone had no relation to M/s Diary Valley Pvt. Ltd. Shri Rohan in his statement dated 12-13.10.2025 had stated that he had made Mrs. Anjali as director of M/s Diary Valley Pvt. Ltd and she does not have any knowledge about the business of M/s Diary Valley Pvt Ltd. Though, Mrs. Anjali had accepted during the panchnama proceedings dated 10.10.2025 that she was aware of the fact that she is one of the director in M/s Diary Valley Pvt Ltd. in the panchnama dated 10.10.2025. Since, Mrs. Anjali was also signing the relevant documents as director and was also aware of that, she cannot escape from her responsibility. Further, by not joining the proceedings and avoiding the investigation even after issuance of many summons, it appears that Mrs. Anjali is also one of the beneficiary of the entire fraud.

21.4 Whereas, the statement of one of the current director of firm Mr. Amit Lamba was recorded u/s 108 of the Customs Act, 1962 on 18-19.10.2023 and subsequently he was arrested u/s 104 of the Customs Act, 1962 on 19.10.2023 for his involvement in the evasion of duty exemptions availed under Advance Authorization License. Later, Mr. Amit Lamba was released on bail. The Summons dated 30.01.2024 & 28.02.2024 were issued to Mr. Amit Lamba but both the Summons were returned undelivered with postal remark "Addressee left without instructions". Further on the basis of statement of Shri Rohan dated 12-13.10.2025, Summons were again issued to Shri Amit Lamba dtd. 17.10.2025 and 27.10.2025. However, he did not appear on the given date and time. Shri Amit Lamba had stated in his statement that he had been told by Mr. Rohan (Earlier director of M/s Diary Valley Private Ltd.) about the obligations of these imports. But, the obligations have not been complied with and he also stated that he was aware of the consequences of non-compliance of obligations. Therefore, he was arrested during the course of investigation and it appears that Shri Amit Lamba is also one of the beneficiary of the entire fraud.

21.5 Whereas, on the basis of the statement of director of firm Mr. Amit Lamba dated 18/19.10.2023 Shri Nadeem Khan was summoned and he tendered his statement on 19-20.10.2023 and subsequently he was arrested u/s 104 of the Customs Act, 1962 on 20.10.2023 for his involvement in the evasion of duty exemptions availed under Advance Authorization License.

Later, Shri Nadeem Khan was released on bail. Further on the basis of statement of Shri Rohan dated 12-13.10.2025, Summons were again issued to Shri Nadeem Khan dtd. 17.10.2025 and 27.10.2025. However, he did not appear on the given date and time. Shri Nadeem Khan had stated in his statement that he knew M/s Diary Valley Pvt. Ltd. is doing illegal work but since Rohan Kumar was paying him Rs. 25,000/- per month for the firm he agreed to do the fraud. Further, on directions of Shri Rohan Kumar, Shri Nadeem Khan was involved in collecting ids of different people to create more fake firms. Therefore, he was arrested during the course of investigation and it appears that Shri Nadeem Khan is also one of the beneficiary of the entire fraud.

21.6 Whereas, Summons dated 30.10.2023, was issued to Mr. Naresh Kumar, Director of M/s. Diary Valley Private Ltd, Indore but neither did he appear, nor was any response received. Thereafter, Summons dated 30.01.2024 & 28.02.2024 were again issued to Mr. Naresh Kumar but the same had been returned undelivered with postal remark "No such person". Summons were again issued to Shri Naresh Kumar dated 03.07.2025 the same had also been returned undelivered with postal remark "No such person". Since Mr. Naresh Kumar was one of the present director of the firm and by not joining the proceedings and avoiding the investigation even after issuance of many summons, it appears that Mr. Naresh Kumar is also one of the beneficiary of the entire fraud.

21.7 Whereas, further, Shri Lalit Jain alias Shri Lalit Babulal Tater was summoned under Section 108 of the Customs Act, 1962 vide summons dtd. 26.11.2025, 05.12.2025 and 15.12.2025 but he did not appear in the office and the summons were returned undelivered with the remarks "no such person". Therefore, on the basis of the statements of Shri Rohan Kumar & Shri Amitabh Nand it appears that Shri Lalit Babulal Tater is a beneficiary in the nexus as Shri Rohan has stated that fake firms in which he acted as Director were created by Shri Lalit Babulal Tater. Therefore, it appears that Shri Lalit Babulal Tater is also a beneficiary in the said case including Shri Rohan Kumar, Shri Amit Lamba, Shri Nadim Khan, Smt, Anjali and Shri Naresh Kumar.

21.8 Whereas, the CA firm i.e. M/s PBSKG and Company (GSTIN 07AAPFP4155L1ZP) issued the CA certificate for M/s. Diary Valley Pvt Ltd. which enabled them to get the relaxation from submission of Bank Guarantee as per the Circular No-31/2019-Customs dated 13.09.2019. The CA firm was summoned to provide details on the basis of which they issued the certificate on 30.04.2025, 13.05.2025 and 26.05.2025, however they failed to appear on the given dates before the investigating officers. Therefore, it appears that the firm is liable for penal action. Further, separate disciplinary action under Chartered Accountants(Procedure of Investigation of Professional and other misconduct and Conduct of cases) Rules, 2007 is being taken by the ICAI Disciplinary Directorate under complaint No. PR/G/641/2025 which has been filed on the request of the Department.

21.9 Whereas, the Chartered Accountant, Shri Prabhakar Pandey who signed the CA certificate was also summoned on his known address registered with ICAI but he failed to appear in compliance with summons issued under the Customs Act, 1962. Moreover, it has been observed that Shri Prabhakar Pandey has seemingly furnished incorrect information to the Institute of Chartered Accountants of India (ICAI). Therefore, he appears to liable for penal action too.

Further, separate disciplinary action under Chartered Accountants(Procedure of Investigation of Professional and other misconduct and Conduct of cases) Rules, 2007 is being taken by the ICAI Disciplinary Directorate under complaint No. PR/G/642/2025 filed by this Department.

21.10 Whereas, the owner of the registered premises Mr. Virendra Kumar Jaiswal in his statement dated 30.04.2024 deposed that the premises was given on rent to M/s. Diary Valley Pvt. Ltd. in the month of Nov-21 and on perusal of the rent agreement dated 18.11.2021, he submitted that he did not sign the agreement. Further, he deposed that he entered into the rent agreement dated 15.02.2023 without the physical presence of the tenant. Therefore, it appears that he did not follow the due diligence to be followed while letting out the property and this act of omission ultimately resulted in to loss of government revenue.

21.11 Whereas, Ms. Suman Shrivastava was involved in the execution of rent agreement and did not follow the due diligence to be followed while signing the rent agreement as witness without the presence of the tenant. She has also received the communications in respect of M/s. Diary Valley Pvt. Ltd. on someone else's instructions and this act of omission ultimately resulted in to loss of government revenue.

21.12 Whereas, M/s M.G Oils (GSTIN-23AAXFM4497L1ZD), 47 Ramkrishan Ganj, Khandwa, M.P.-450001 did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with them and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. and this act of omission ultimately resulted in to loss of government revenue.

21.13 Similarly, M/s Aetos Agro Merchants Pvt Ltd. (27AAUCA1262H1ZI), Unit No., 511-A, 5th Floor, 93 Avenue, Late Soli Sorabji Poonawala Road, Pune-41102 did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. and this act of omission ultimately resulted in to loss of government revenue

21.14 Similarly, M/s AAA Agri International(GSTIN- 08ACEPJ5236H1ZO), Ward No.12, Fateh Nagar, Udaipur, Rajasthan-313205, M/s Raghuvan India Ltd.(GSTIN-08AABCR4314C1ZV), Station Road, Durgapura, Jaipur, Rajasthan-302018 and M/s Atman Overseas Pvt. Ltd.(GSTIN- 27AADCA1936D1Z2), 505, 135/137, Yogeshwar Building, 5th, Kazi Syed Street, Mumbai, Maharashtra-400003 also did not appear before the officers of the SIIB to tender statement even after issuance of three summons. Further it appears that they also did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. and this act of omission ultimately resulted in to loss of government revenue

22. Whereas, in view of the above, it is abundantly clear that all the current and former directors, with the assistance of Mr. Nadeem Khan & Shri Lalit Babulal Tater Alias Shri Lalit Jain

and others have colluded and wilfully defrauded the government of an amount of Rs. 7,87,49,576/- by misusing the exemptions availed under the Advance Authorization License.

23. Whereas, in view of the facts as narrated above, it is apparent that M/s. Diary Valley Pvt Ltd, Indore had imported duty free raw material against the Advance Authorization No. 5611001512 dated 25.01.2023 and 5611001556 dated 17.02.2023 and by availing the benefit of Notification No. 18/2015-Cus dated 01/04/2015 and diverted/sold the said duty-free imported material in DTA. The conditions to the Advance Authorization and Notification No. 18/2015-Cus dated 01/04/2015, which require that the input imported duty free under Advanced Authorization should be physically incorporated in export product (making normal allowance for wastage) and the said materials shall not be transferred or sold, have been contravened.

24. Whereas, therefore, the said material imported duty free i.e. "RBD Palm Olein CTH 15119020", valued at Rs. 57,27,24,194/- are liable for confiscation under Section 111(o) of the Customs Act, 1962 and the duty leviable on the said inputs amounting to **Rs. 7,87,49,576/- (Rupees seven crore eighty seven lakh forty nine thousand five hundred seventy six only )** (as detailed in Table-A & B above) is to be demanded from M/s. Diary Valley Pvt Ltd, Indore under section 28 (4) of Customs Act, 1962 read with the provisions of Notification No. 18/2015-Cus dated 01/04/2015 and Section 143 of the Customs Act, 1962. in as much as M/s. Diary Valley Pvt Ltd, Indore failed to comply with the above said conditions of the said notification.

Also, interest at the prescribed rate liable is to be demanded from M/s. Diary Valley Pvt Ltd, Indore under Section 28 (AA) of the Customs Act, 1962 read with the Notification No. 18/2015-Cus dated 01/04/2015 and Section 143 of the Customs Act, 1962.

25. In view of the facts as narrated above, it appears that: -

(i) Whereas, M/s. Diary Valley Pvt. Ltd, Indore imported duty free "RBD Palm Olein CTH 15119020", which were imported under 2 'Advance Authorization Licenses' issued by the Director General of Foreign Trade (DGFT), Indore and diverted/ sold in the domestic market to different buyers as discussed in foregoing paras.

(ii) The said diversion is not allowed as per the provisions of para 4.16 of the Foreign Trade Policy 2015-20 and condition sheet of Advance Authorization license read with condition no. x of the Notification No. 18/2015-Cus dated 01.04.2015 and Notification No. 96/2009-Cus dated 11.09.2009.

(iii) Para 4.03 and 4.05 of the Foreign Trade Policy 2015-20, in force at the time of issuance of the authorization indicate that benefit of exemption from payment of customs duty is extended to the imported input materials subject to strict condition, that such material would be exclusively used in the manufacture of export goods which would be ultimately exported.

(iv) Para 4.16 of the FTP 2015-20 restricts use of such duty free imported goods and stipulates that such import will be with actual user condition. It will not be transferable even after completion of export obligation.

(v) Whereas, M/s. Diary Valley Pvt Ltd, Indore also failed to comply with the condition of the Para 4.49 & 4.50 of the Hand Book of Procedures (2015-2020), Volume-I, and did not pay duty of customs with interest till the matter was taken up for investigation by the Customs, Indore. Such failure led the importer to outright violation of the actual user conditions of the license read with notification and policy in vogue rendering the goods so imported duty free, liable to confiscation under section 111(o) of the Customs Act, 1962.

(vi) Whereas, further, customs duty has not been paid M/s. Diary Valley Pvt Ltd, Indore in respect of imported duty free "RBD Palm Olein CTH 15119020" to the tune of **Rs. 7,87,49,576/- (Rupees Seven Crore Eighty Seven Lakhs Forty Nine Thousand Five Hundred Seventy Six)**, which appears to be recoverable from them under section 28 (4) of Customs Act, 1962 along with interest at applicable rate under section 28AA of the Customs Act, 1962 read with the provisions of Notification No. 18/2015-Cus dated 01/04/2015 and Section 143 of the Customs Act, 1962.

(vii) Whereas, M/s. Diary Valley Pvt Ltd, Indore has declared manufacturing unit, having principal place of business at 104, Macshoyar, 170, RNT Marg, Indore. However, during the course of search operation, the said unit found non-existing. They had obtained IEC - AAICD8213H and imported "RBD Palm Olein CTH 15119020" under Advance Authorization schemes and availed benefit of exemption under Notification No.18/2015-Cus dated 01.04.2015. The subject goods were imported duty free on the strength of 43 Bills of Entry under 2 Advance Authorization licenses issued by the DGFT and sold it into DTA units directly from the port of import. Further, facts of the case indicate that these licences were obtained fraudulently by mis-representation of facts before the DGFT; even after non-existing firm and having no manufacturing facility, they have imported duty free goods and diverted the same in DTA. Hence, their licenses appear liable for cancellation.

(viii) Whereas, M/s. Diary Valley Pvt Ltd, Indore failed to abide by the various conditions of import prescribed under Notification No. 18/2015 Cus dated 01.04.2015 read with provisions of para 4.16 of the Foreign Trade Police 2015-20 and the conditions of Advance Authorization licences. It appears from the foregoing facts of the case that M/s. Diary Valley Pvt Ltd, Indore by their aforesaid deliberate acts of omission and commission had resulted into non-levy/short levy of duty and interest. Thus, appeared to have rendered themselves liable to penalty under Section 112, 114A and 114AA of the Customs Act, 1962.

(ix) The Bond and/or Bank Guarantee, if any, submitted by them, should be enforced for recovery of customs duties, interest and penalty.

(x) Whereas, in addition, Mr. Rohan kumar, the director of M/s. Diary Valley Pvt Ltd, Indore deliberately indulged in diversion of goods imported under Advance Authorization Scheme in violation of Para 4.16 of the Foreign Trade Policy 2015-20 and condition no. (x) of the Notification no.18/2015-Cus dated 01.04.2015, therefore appears to have rendered themselves liable for penalty under section 112 & 114AA of the Customs Act, 1962, as they knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

(xi) Whereas, Ms. Anjali the director of M/s. Diary Valley Pvt Ltd, Indore deliberately indulged in diversion of goods imported under Advance Authorization Scheme in violation of Para 4.16 of the Foreign Trade Policy 2015-20 and condition no. (x) of the Notification no.18/2015-Cus dated 01.04.2015, therefore appears to have rendered themselves liable for penalty under section 112 & 114AA of the Customs Act, 1962, as they knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

(xii) Whereas, Mr. Amit Lamba the director of M/s. Diary Valley Pvt Ltd, Indore deliberately indulged in diversion of goods imported under Advance Authorization Scheme in violation of Para 4.16 of the Foreign Trade Policy 2015-20 and condition no. (x) of the Notification no.18/2015-Cus dated 01.04.2015, therefore appears to have rendered themselves liable for penalty under section 112 & 114AA of the Customs Act, 1962, as they knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

(xiii) Mr. Naresh Kumar, the director of M/s. Diary Valley Pvt Ltd, Indore deliberately indulged in diversion of goods imported under Advance Authorization Scheme in violation of Para 4.16 of the Foreign Trade Policy 2015-20 and condition no. (x) of the Notification no.18/2015-Cus dated 01.04.2015, therefore appears to have rendered themselves liable for penalty under section 112 & 114AA of the Customs Act, 1962, as they knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

(xiv) Whereas, further, Mr. Sunil Kumar, Director/Authorized Signatory who signed Bond Papers, Rent Agreement and certificate for bank guarantee exemption. Also, he did not appear in response of summonses dated 08.10.2024, 18.10.2024 and 08.11.2024, therefore appears to have rendered himself liable for penalty under section 112 & 114AA of the Customs Act, 1962, as he knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

(xv) Whereas, further, Mr. Nadeem Khan who knowingly arranged the documents, SIM Cards and Digital Signatures of various persons which were used for obtaining these Advance

Authorizations, therefore appears to have rendered himself liable for penalty under section 112 & 114AA of the Customs Act, 1962, as he knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

(xvi) Whereas, Shri Lalit Jain alias Shri Lalit Babulal Tater who appears to be a beneficiary of the firm M/s Diary Valley Pvt. Ltd rendered himself liable for penalty under section 112 & 114AA of the Customs Act, 1962, as he knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme. Further, as he did not appear after issuance of three summonses to him he is liable for penal action in terms of Section 117 of the Customs Act, 1962.

(xvii) Whereas, the CA firm i.e. M/s PBSKG and Company (GSTIN 07AAPFP4155L1ZP) issued the CA certificate for M/s. Diary Valley Pvt Ltd. which enabled them to get the relaxation from submission of Bank Guarantee as per the Circular No-31/2019-Customs dated 13.09.2019. The CA firm was summoned to provide details on the basis of which they issued the certificate on 30.04.2025, 13.05.2025 and 26.05.2025, however they failed to appear on the given dates before the investigating officers and violated the provisions of Section 108 of the Customs Act, 1962, therefore, due to non-compliance and failure to respond to three duly issued summonses, the CA firm i.e. M/s PBSKG and Company is liable to penal action under Section 112 of the Customs Act, 1962. Further, separate disciplinary action under Chartered Accountants(Procedure of Investigation of Professional and other misconduct and Conduct of cases) Rules, 2007 is being taken by the ICAI Disciplinary Directorate under complaint No. PR/G/641/2025 filed by this Department.

(xviii) The Chartered Accountant, Shri Prabhakar Pandey have failed to appear in compliance with summons issued under the Customs Act, 1962. Moreover, it has been observed that Shri Prabhakar Pandey has seemingly furnished incorrect information to the Institute of Chartered Accountants of India (ICAI). They had also violated the provisions of Section 108 of the Customs Act, 1962, therefore, due to non-compliance and failure to respond to duly issued summons, the CA, partner in M/s PBKSG and Company is liable to penal action under Section 112 of the Customs Act, 1962. Further, separate disciplinary action under Chartered Accountants(Procedure of Investigation of Professional and other misconduct and Conduct of cases) Rules, 2007 is being taken by the ICAI Disciplinary Directorate under complaint No. PR/G/642/2025 filed by this Department.

(xix) Mr. Anand Burman who provided documents to Mr. Rohan which were fraudulently used for obtaining these Advance Authorizations, therefore appears to have rendered himself liable for penalty under section 112 of the Customs Act, 1962.

(xx) The owner of the premises Mr. Virendra Kumar Jaiswal and erstwhile employee of M/s. MJMA Impex Pvt. Ltd., Indore Ms. Suman Shrivastava both did not follow the due diligence to be followed while entering into the agreement for letting out the premises to M/s. Dairy Valley Pvt.

Ltd. Indore and this omission ultimately resulted in to loss of government revenue. Therefore, appears to have rendered themselves liable for penalty under section 112 of the Customs Act, 1962.

(xxi) M/s M.G Oils (GSTIN-23AAXFM4497L1ZD), 47 Ramkrishan Ganj, Khandwa, M.P.-450001 did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. Ltd. and therefore, due to this act of omission it appears they have rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

(xxii) M/s Aetos Agro Merchants Pvt. Ltd. (27AAUCA1262H1ZI), Unit No., 511-A, 5th Floor, 93 Avenue, Late Soli Sorabji Poonawala Road, Pune-41102 did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. Ltd. and therefore, due to this act of omission it appears they have rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

(xxiii) M/s Atman Overseas Pvt. Ltd.(GSTIN- 27AADCA1936D1Z2), 505, 135/137, Yogeshwar Building, 5th, Kazi Syed Street, Mumbai, Maharashtra-400003 did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. Ltd. further they failed to appear before the officers on being summoned several times and therefore, due to this act of omission it appears they have rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

(xxiv) M/s Raghavar India Ltd.(GSTIN-08AABCR4314C1ZV), Station Road, Durgapura, Jaipur, Rajasthan-302018, did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. Ltd. further they failed to appear before the officers on being summoned several times and therefore, due to this act of omission it appears they have rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

(xxv) M/s AAA Agri International(GSTIN- 08ACEPJ5236H1ZO), Ward No.12, Fateh Nagar, Udaipur, Rajasthan-313205, did not follow the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it and conducted transactions with fake firm i.e. M/s Diary Valley Pvt. Ltd. further they failed to appear before the officers on being summoned several times and therefore, due to this act of omission it appears they have rendered themselves liable for penalty under Section 112 of the Customs Act, 1962.

26.1 Now, therefore, M/s. Diary Valley Pvt. Ltd, Indore, 104, Macshoyar, 170, RNT Marg, Indore (Noticee No.1) are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 Gujarat, within 30 days from the date of receipt of this notice as to why:-

- (i) Subject goods i.e. RBD Palm Olein CTH 15119020" valued at **Rs. 57, 27, 24,194/- (Rupees Fifty Seven Crores Twenty Seven Lakh Twenty Four Thousand One Hundred Ninety Four only)**, which were imported duty free under 2 Advance Authorization No. 5611001512 dated 25.01.2023 and 5611001556 dated 17.02.2023, should not be held liable to confiscation under section 111 (o) of the Customs Act, 1962.
- (ii) Total custom duty amounting to **Rs. 7,87,49,576/- (Rupees Seven Crore Eighty Seven Lakhs Forty Nine Thousand Five Hundred Seventy Six)** payable on the aforesaid RBD Palm Olein CTH 15119020" valued at Rs. 57, 27, 24,194/-, imported by availing the benefit of exemption of Notification No.18/2015-Cus dated 01.04.2015 as amended, should not be demanded and recovered from them under Section 28 (4) of Customs Act, 1962 along with interest at applicable rate under section 28AA of the Customs Act, 1962 read with the provisions of Notification No. 18/2015-Cus dated 01/04/2015 and Section 143 of the Customs Act, 1962.
- (iii) Penalty should not be imposed upon them under Section 112, 114A and 114AA of the Customs Act, 1962 for violation of various conditions of import prescribed under Notification No. 18/2015-Cus dated 01.04.2015 read with provisions of para 4.16 of the Foreign Trade Police 2015-20 and the actual user condition of Advance Authorization licences.

26.2 Now, therefore, Mr. Rohan C/o Satish Kumar, (Noticee No.2) and Ms. Anjali W/o Vijay (Noticee No.3) both the Former Director of M/S. Diary Valley Pvt. Ltd, Indore 104, Macshoyar, 170, RNT Marg, Indore are hereby called upon to explain and Show Cause in writing to the Common Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 Gujarat, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon them under section 112 & 114AA of the Customs Act, 1962, as they knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

26.3 Now, therefore, Mr. Amit Lamba S/o Mr. Satish Lamba (Noticee No.4) & Mr. Naresh Kumar (Noticee No.5), both the current Director of M/s. Diary Valley Pvt. Ltd, Indore, 104, Macshoyar, 170, RNT Marg, Indore are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon them under section 112 & 114AA of the Customs Act, 1962 as they knowingly, intentionally and deliberately fabricated/caused

to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

26.4 Now, therefore, Mr. Sunil Kumar S/o Mr. Surendra Kumar, (Noticee No.6), Director/Authorized Signatory of M/s. Diary Valley Pvt. Ltd, Indore, 104, Macshoyar, 170, RNT Marg, Indore is hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon him under section 112 & 114AA of the Customs Act, 1962 as he knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.

26.5 Now, therefore, Mr. Nadeem Khan S/o Mr. Yamin Khan (Noticee No.7), is hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon him under section 112 & 114AA of the Customs Act, 1962 as he knowingly, intentionally and deliberately arranged the documents, SIM Cards and Digital Signatures of various persons which were used which were used for obtaining these Advance Authorizations, which ultimately resulted in loss of government revenue.

26.6 Now, therefore, Mr. Anand Burman S/o Mr. Sunil Burman (Noticee No.8), is hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon him under section 112 of the Customs Act, 1962 as he unknowingly provided documents to Mr. Rohan in lieu of job which were fraudulently used for obtaining these Advance Authorizations, which ultimately resulted in to loss of government revenue.

26.7 Now, therefore, Mr. Virendra Kumar Jaiswal S/o Mr. Ramesh Chandra Jaiswal (Noticee No.9) and Ms. Suman Shrivastava w/o Amit (Noticee No.10), are hereby called upon to explain and Show Cause in writing to the Common Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon them under section 112 of the Customs Act, 1962 as both of them did not follow the due diligence to be followed while entering

into the agreement for letting out the premises to M/s. Dairy Valley Pvt. Ltd. Indore which ultimately resulted in to loss of government revenue.

26.8 Now, therefore, Shri Lalit Jain alias Shri Lalit Babulal Tater (Noticee No.11) is hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty under section 112 and 114AA of the Customs Act, 1962 should not be imposed upon him as they knowingly, intentionally and deliberately fabricated/caused to be fabricated as operating a non-existing unit and it was never the intention of the importer to comply with the conditions of Advance Authorization Scheme.
- (ii) Penalty under Section 117 of the Customs Act, 1962 should not be imposed on them for non-compliance of the Summons issued to them & failing to appear before the investigating officer.

26.9 Now, therefore, M/s PBKSG and Company (Noticee No.12), are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon them under section 112 of the Customs Act, 1962 for non-compliance of the Summons issued to them & failing to appear before the investigating officer and not producing the documents on the basis of which CA certificate was issued.

26.10 Now, therefore, Shri Prabhakar Pandey (Noticee No.13), is hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

- (i) the penalty should not be imposed upon them under section 112 of the Customs Act, 1962 for non-compliance of the Summons issued to them & failing to appear before the investigating officer and not producing the documents on the basis of which CA certificate was issued.

26.11 Now, therefore, M/s M.G Oils (GSTIN-23AAXFM4497L1ZD), 47 Ramkrishan Ganj, Khandwa, M.P.-450001 (Noticee No.14) are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

(i) the penalty under Section 112 of the Customs Act, 1962 should not be imposed upon them for not following the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it.

26.12 Now, therefore, M/s Aetos Agro Merchants Pvt Ltd. (27AAUCA1262H1ZI), Unit No., 511-A, 5th Floor, 93 Avenue, Late Soli Sorabji Poonawala Road, Pune-41102 (Noticee No.15) are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

(i) the penalty under Section 112 of the Customs Act, 1962 should not be imposed upon them for not following the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it.

26.13 Now, therefore, M/s Atman Overseas Pvt. Ltd.(GSTIN- 27AADCA1936D1Z2), 505, 135/137, Yogeshwar Building, 5th, Kazi Syed Street, Mumbai, Maharashtra-400003 (Noticee No.16) are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

(i) the penalty under Section 112 of the Customs Act, 1962 should not be imposed upon them for not following the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it

26.14 Now, therefore, M/s Raghuvan India Ltd.(GSTIN-08AABCR4314C1ZV), Station Road, Durgapura, Jaipur, Rajasthan-302018, (Noticee No.17) are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

(i) the penalty under Section 112 of the Customs Act, 1962 should not be imposed upon them for not following the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it.

26.15 Now, therefore, M/s AAA Agri International(GSTIN- 08ACEPJ5236H1ZO), Ward No.12, Fateh Nagar, Udaipur, Rajasthan-313205, (Noticee No.18) are hereby called upon to explain and Show Cause in writing to the Adjudicating Authority viz. Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210, within 30 days from the date of receipt of this notice as to why:

(i) the penalty under Section 112 of the Customs Act, 1962 should not be imposed upon them for not following the due diligence to be required while ascertaining the genuineness of the firm before entering into transactions with it.

27. The Noticees are required to submit their written reply to this Show Cause Notice within 30 days of its receipt or within such extended period as respective Adjudicating Authority may, on sufficient cause being shown, allow. They are required to submit along with their reply to this Notice all evidence, documentary or otherwise, if any, on which they intend to rely upon in their defence.

28. They are required to note that in case the written reply to this Notice is not received within the time stipulated above and they or their Authorized Legal Representative fails to attend the Personal Hearing at the date and time fixed, the case may be decided ex-parte on the basis of evidence already available on record without any further reference.

29. This Show-Cause Notice is being issued as per the investigations conducted so far. Hence, the department reserves its rights under the provisions of Customs Act, 1962 to conduct further investigations and issue subsequent or separate Show Cause Notice(s), if any

30. This Show Cause Notice is being issued under Section 28(4) of the Customs Act, 1962 without prejudice to any other action that may be taken against them or any other person(s) whether mentioned herein above or not under the Customs Act, 1962 or any other law for the time being in force.

31. A copy of each of the Relied upon Documents (RUDs) is enclosed as per Annexure - I to this Show Cause Notice.

(Nitin Saini)  
**Commissioner of Customs,  
Custom House, Kandla.**

**Encl:** Relied upon documents mentioned in Annexure-I.

**F. No. CUS/19421/2025-Adjn-O/o Commr-Cus-Kandla**  
**DIN: 20260171ML000000F638**

To,  
**M/s. Diary Valley Pvt Ltd, Indore**  
(IEC- AAICD8213H)  
104, Macshoyar, 170, RNT Marg,  
Indore (M.P.)-452001

**Noticee No.1**

**Mr. Rohan Kumar S/o Satish Kumar,**

**Noticee No.2**

The Former Director of M/S. Diary Valley Pvt Ltd, Indore  
M-149-150, M block, Gali No. 8, Mohan Garden, Block P,  
Razapur Khurd, New Delhi-110059.

**Smt Anjali**

**Noticee No.3**

The Former Director of M/S. Diary Valley Pvt Ltd, Indore  
M-149-150, M block, Gali No. 8, Mohan Garden, Block P,  
Razapur Khurd, New Delhi-110059.

**Mr. Amit Lamba S/o Satish Lamba,**

**Noticee No.4**

The Director of M/S. Diary Valley Pvt Ltd, Indore  
15/17 Ground Floor Ashok Nagar Tilak Nagar  
West Delhi-110018

**Mr. Naresh Kumar,**

**Noticee No.5**

61/4, Second Floor Front Side Tilak Nagar,  
Ashok Nagar, New Delhi, West Delhi- 110018.

**Mr. Sunil Kumar S/o Mr. Surendra Kumar,**

**Noticee No.6**

D-364, Satyam Vihar, Ph-1, Chanchal Park,  
West Delhi-110041

**Mr. Nadeem Khan S/o Mr. Yamin Khan,**

**Noticee No.7**

House No. 674B, WZ Tihar Village,  
Tilak Nagar, S.O. West Delhi-110018.

**Mr. Anand Burman S/o Mr. Sunil Burman,**

**Noticee No.8**

House No. 2147, George Disilva Ward, Behind,  
Panchyti Akhade, Post-Howbag Gorakpur,  
Ranital Jabalpur (M.P.)- 482001.

**Mr. Virendra Kumar Jaiswal S/o Mr. Ramesh Chandra Jaiswal**

**Noticee No.9**

8/3, Nanada Nagar, Indore, Madhya Pradesh-452001.

**Ms. Suman Shrivastava w/o Amit**

**Noticee No.10**

157, Ahilya Nagar, Sangam Nagar, Indore,  
Madhya Pradesh-452006.

**Shri Lalit Jain alias Shri Lalit Babulal Tater,**

**Noticee No.11**

E-185, New Rajendra Nagar, New Delhi-110060

**M/s PBKSG and Company**

**Noticee No.12**

F No. 125-B, Paschim Vihar, water Tank,

New Delhi, Delhi-110063.

**Mr Prabhakar Pandey,**

H.No. I-22, Out of Khasra No. 87/21 22,  
The Revenue Estate of Hastal, Arya Samaj Road,  
Uttam Nagar, New Delhi-110059.

**Noticee No.13**

**M/s M.G Oils (GSTIN-23AAXFM4497L1ZD),**  
47 Ramkrishan Ganj, Khandwa, M.P.-450001

**Noticee No.14**

**M/s Aetos Agro Merchants Pvt Ltd. (27AAUCA1262H1ZI),**  
Unit No., 511-A, 5th Floor, 93 Avenue,  
Late Soli Sorabji Poonawala Road, Pune-41102

**Noticee No.15**

**M/s Atman Overseas Pvt. Ltd. (GSTIN- 27AADCA1936D1Z2),**  
505, 135/137, Yogeshwar Building, 5th, Kazi Syed Street,  
Mumbai, Maharashtra-400003

**Noticee No.16**

**M/s Raghavar India Ltd. (GSTIN-08AABCR4314C1ZV),**  
Station Road, Durgapura,  
Jaipur, Rajasthan-302018.

**Noticee No.17**

**M/s AAA Agri International (GSTIN- 08ACEPJ5236H1ZO),**  
Ward No.12, Fateh Nagar, Udaipur,  
Rajasthan-313205

**Noticee No.18**

Copy to:

1. The Joint Commissioner, Office of Commissioner of Customs, Indore, 3rd Floor, B-Zone, Business Space, Piplia Kumar, Nipania, Indore-452010, for kind information.
2. Superintendent, EDI Section, Custom House, Kandla for uploading the same on the official website.
3. Guard file.

### Annexure-I

#### List of Relied Upon Documents of SCN issued from F. No. CUS/19421/2025-Adjn-O/o Commr-Cus-Kandla dated i.r.o. M/s Diary Valley Pvt. Ltd, Indore & Others

<b>S. No.</b>	<b>Name of the Document</b>	<b>Relied Upon Document Number</b>
1	Advance Authorization No. 5611001512 dated 25.01.2023	RUD-1
2	Advance Authorization No. 5611001556 dated 17.02.2023	RUD-2
3	National Bond Number 2002091134 dated 31.01.2023	RUD-3
4	National Bond No. 2002099391dtd.23.02.2023	RUD-4
5	Panchnama dated 16.10.2023	RUD-5
6	Statement of Mr. Noel Christopher Bali dated 16.10.2023	RUD-6
7	Statement of Mr. Amit Lamba dated 18/19.10.2023	RUD-7
8	Statement of Mr. Nadeem Khan dated 19/20.10.2023	RUD-8
9	Confrontation Panchnama dated 20.10.2023	RUD-9
10	Summons dtd. 30.10.2023, 30.01.2024 and 28.02.2024 issued to Shri Rohan Kumar	RUD-10
11	Summons dated 30.10.2023, 30.01.2024 and 28.02.2024 issued to Mrs Anjali	RUD-11
12	Summons dated 30.01.2024 & 28.02.2024 issued to Mr. Amit Lamba	RUD-12
13	Summons dated 30.10.2023 issued to Shri Naresh Kumar	RUD-13
14	Summons dated 28.02.2024 issued to Shri Naresh Kumar	RUD-14
15	Summons dated 03.07.2025 issued to Shri Naresh Kumar	RUD-15
16	Letter CUS/SIIB/81/2023-SIIB-O/o COMM- CUS-INDORE-Part (1) I/1665113/2024 dated 08.01.2024 to Customs (Preventive), New Delhi	RUD-16
17	Deputy Commissioner (Gr.-IV), Customs Preventive Delhi letter F.No. VIII(SB)10/Cus. Prev/Gr IV/follow up/1038/2021-Pt. 1/2161 dated 07.02.2024 and enclosed Panchnama dated 02.02.2024	RUD-17
18	Letter CUS/SIIB/81/2023-SIIB-O/o COMM- CUS-INDORE-Part (1) I/1736996/2024 dated 07.02.2024	RUD-18
19	The Additional Commissioner, Customs Preventive Delhi	RUD-19

	letter F. No. VIII(SB)10/Cus. Prev/Gr IV/follow up/1038/2021-Pt. 1/4880 dated 08.03.2024	
20	Statement of Mr. Virendra Kumar Jaiswal dated 30.04.2024	RUD-20
21	Rent agreement dated 18.11.2021 bearing Certificate No. IN-DL51734807696410T	RUD-21
22	Rent agreement dated 15.02.2023	RUD-22
23	Statement of Ms. Suman Srivastav dated 10.07.2024	RUD-23
24	Summons dated 08.10.2024, 18.10.2024 and 08.11.2024 issued to Shri Sunil Kumar	RUD-24
25	Statement of Mr. Anand Burman dated 07.11.2024	RUD-25
26	Summons dated 15.09.2025 issued to Shri Rohan Kumar	RUD-26
27	letter dated 15.09.2025 issued to the Branch Manager, Axis Bank Ltd., Kamal Palace, 1, Yeshwant Colony, Yeshwant Niwas Road, Indore – 452003	RUD-27
28	Panchanama drawn at address Prop No. 104, Third Floor, Block WE Mohan Garden, Block WE Ramapark Road, Uttam Nagar, West Delhi, Rama park Road DK Mohan Garden, New Delhi on 06.10.2025	RUD-28
29	Panchanama drawn at address M-149-150, M Block, Gali No.8, Block P, Mohan Garden, Rajapur Khurd, Delhi-110059 on 10.10.2025	RUD-29
30	Statement dated 11.10.2025 of Mr. Rohan Kumar	RUD-30
31	Statement dated 12-13.10.2025 of Mr. Rohan Kumar	RUD-31
32	Statement dated 13.10.2025 of Mr. Rohan Kumar	RUD-32
33	Statement dated 14.11.2025 of Shri Amitabh Nand	RUD-33
34	Statement dated 02.12.2025 of Mr. Rohan Kumar	RUD-34
35	Summons dtd. 26.11.2025, 05.12.2025 and 15.12.2025 issued to Shri Lalit Jain	RUD-35
36	CA certificate issued by firm M/s PBKSG and Company	RUD-36
37	Summons dated 30.04.2025, 13.05.2025 and 26.05.2025 issued to M/s PBKSG and Company	RUD-37
38	email dated 26.05.2025	RUD-38
39	letter C.No. VIII(SB)10/Cus.Prev./Gr-III/Misc./E office/1541/2022-23/6125 dated 14.07.2025 of Assistant Commissioner, Customs Preventive, Delhi	RUD-39
40	Summons dated 18.07.2025 issued to Shri Prabhakar Pandey	RUD-40
41	letter even No. I/3231830/2025 dated 19.08.2025 issued to the Director (Discipline), ICAI	RUD-41
42	reminder dated 01.09.2025	RUD-42
43	email dated 01.09.2025 of Disciplinary Directorate, ICAI	RUD-43
44	ICAI letter dtd. 24.11.2025 in respect of M/s PBSKG and Company	RUD-44

45	ICAI letter dtd. 24.11.2025 in respect of Shri Prabhakar Pandey	RUD-45
46	Statement of Shri Chetan R.Thakkar dtd 05.08.2025	RUD-46
47	Statement of Shri Shri Bunkar Bhagirath dtd 11.08.2025	RUD-47
48	Bank account Statement of the Yes Bank Account of M/s Diary Valley Pvt Ltd.	RUD-48
49	Statement of Shri Vinod Bansal dtd. 26.11.2025	RUD-49
50	Statement of Shri Santosh Kumar Gowda Vasudev Murthy, dtd 12.12.2025	RUD-50
51	Summons dtd. 25.11.2025, 03.12.2025 and 16.12.2025 issued to AAA Agri Pvt Ltd.	RUD-51
52	Summons dtd. 25.11.2025, 03.12.2025 and 16.12.2025 issued to M/s Raghuvan India Ltd. and M/s Atman Overseas Pvt. Ltd.	RUD-52
53	Summons dated 08.10.2024, 18.10.2024 and 08.11.2024 issued to M/s MJMA Impex	RUD-53
54	Alert Circular No. 02/SIIB/Customs Indore/2024-25 dated 31.01.2025	RUD-54
55	ICD, Tihi e-mail dated 09.04.2024	RUD-55
56	ACC, DABH Airport, Indore e-mail dated 17.04.2024	RUD-56
57	Show Cause Notice dated 28.10.2023 issued by DGFT in respect of AA No. 5611001512 dated 25.01.2023 and Show Cause Notice dated 10.12.2024 in respect of AA No. 5611001556 dated 17.02.2023	RUD-57
58	Adjudication order dated 17.01.2024 issued by DGFT in respect of AA No. 5611001512 dated 25.01.2023	RUD-58
59	Show Cause Notice issued by DRI Kolkata in respect of M/s Bruno Exports	RUD-59
60	Summons dtd. 10.10.2025, 17.10.2025, 27.10.2025 and 06.11.2025 issued to Mrs Anjali	RUD-60
61	E-mail dtd. 15.10.2025 and 23.10.2025 of Mrs Anjali	RUD-61
62	Panchnama proceedings dtd. 07.11.2025	RUD-62

