कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
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F.No. GEN/ADJ/COMM/449/2026-Adjn
SCN No.: 36/2026-27/COMM/N.S./Adjn/MCH

SHOW CAUSE NOTICE

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

1. The Directorate of Revenue Intelligence (DRI), Ahmedabad Zonal Unit, Ahmedabad developed an Intelligence that M/s M R Agro India Private Limited (formerly known as M R Agro Industries) [IEC- 805015728], having Principal place of business situated at D-259, NAVA GUNJ BAZAR, UNJHA, UNJHA, Mahesana, Gujarat, 384170 and office address situated at Industrial Factory Unit No. 2, Revenue survey No. 746, Kamali Road Ta. Unjh, Brahmanwada, Mahesana, Gujarat, 384215 have imported 1869.135 MTs of Coriander Seeds under the various Advance Authorization as per provision of Customs Notification No. 21/2023-Customs dated 01.04.2023 to export the same after sterilization. However the importer started to divert the same in the open market without payment of applicable customs duty. The details of the imported Coriander seeds are as under:

Table-A

Port Code	BE NO.	BE DATE	Goods Description (HS Code-09092190)	QTY (MTS)
INMUN1	7893134	20-01-2025	CORIANDER SEEDS	80
INMUN1	8234194	07-02-2025	CORIANDER SEEDS	120
INNSA1	8040314	28-01-2025	CORIANDER SEEDS	110
INMUN1	9704659	17-01-2024	CORIANDER SEEDS	107.9

INMUN1	2439992	06-03-2024	CORIANDER SEEDS	110.5
INMUN1	3410148	09-05-2024	CORIANDER SEEDS	83.7
INMUN1	3882332	07-06-2024	CORIANDER SEEDS	20.96
INMUN1	3975499	13-06-2024	CORIANDER SEEDS	73.025
INMUN1	3975320	13-06-2024	CORIANDER SEEDS	110.35
INMUN1	5018557	12-08-2024	CORIANDER SEEDS	110.625
INMUN1	5060232	14-08-2024	CORIANDER SEEDS	66.225
INMUN1	6119698	25-05-2023	CORIANDER SEEDS	110
INMUN1	6964577	20-07-2023	CORIANDER SEEDS	110
INMUN1	7313662	11-08-2023	CORIANDER SEEDS	110
INMUN1	7313663	11-08-2023	CORIANDER SEEDS	106.65
INMUN1	7456794	21-08-2023	CORIANDER SEEDS	110
INMUN1	7456792	21-08-2023	CORIANDER SEEDS	109.2
INMUN1	8832537	18-11-2023	CORIANDER SEEDS	110
INMUN1	8984883	29-11-2023	CORIANDER SEEDS	110
		Total		**1869.135**

Further, the details of Advance Authorization for above said imported seeds:

Table-B

S.No.	Advance Authorizations No	Advance Authorizations Date
1	811011751	05-06-2024
2	811011754	05-06-2024
3	811013753	08-01-2025
4	811008493	23-06-2023
5	811010454	08-01-2024
6	811011752	05-06-2024
7	811008091	03-05-2023
8	811008394	12-06-2023
9	811008447	19-06-2023
10	811008449	19-06-2023

2. Acting upon the aforesaid intelligence, search was conducted by the officers of Directorate of Revenue Intelligence at the registered premises of the said firm on 12.05.2025 and the results of the same is summarized as under:-

2.1 The premises of M/s. M. R. AGRO INDUSTRIES situated at D-259, New Gunj Bazar, APMC, Unjha, Gujarat - 384 170 was searched under the Panchanama dated 12.05.2025 **(RUD-01)** in presence of independent panchas and supervisor of the said firm Shri Hirenkumar Arvindbhai Patel.

2.2 During the course of panchnama proceedings, it was emerged that the said firm was engaged in the trading of mainly Jeera, Sauf, Coriander and other spices. Shri Miteshbhai bhagawanbhai patel and Shri Alpeshbhai Ramjibhai Patel are the partners of the firm M/s. M.R. Agro Industries and the documents related to M/s. M.R. Agro Industries are prepared and maintained at the factory premises of M/s. M.R. Agro Industries situated at Brahamanwada, Kamli Road, Unjha, Mahesana.

2.3 The factory & office premises of M/s. M. R. AGRO INDIA PRIVATE LIMITED (formerly M/s M R AGRO INDUSTRIES) situated at Industrial Factory Unit No. 2, Revenue survey No. 746, Kamali Road Ta. Unjh, Brahmanwada, Mahesana, Gujarat, 384215 was searched under the Panchnama dated 12.05.2025 **(RUD-02)** in presence of independent panchas and Accountant of the said firm Shri Jayeshkumar Kantilal Darji.

2.4 During the course of panchnama proceedings, it emerged that the firm had office and factory areas at the said premises and all documentation is maintained at the said premises. The factory premises included four godowns equipped with two cleaning machines, two Sortex machine, one packing machine, one sewing machine and one grader and also stock of spices such as coriander, elaichi, sugar, Cumin, sesame seeds, fenugreek (methi), Poha. It was found that no stock of imported Coriander was found at the said premises.

2.5 During the course of the search, it was found that one another sister concern firm i.e M/s M R Corporation was also running from the said premises which indulge in the business of local trading and import export of spices and agro commodities. The computer and server data used/accessed by Shri Jayeshkumar Kantilal Darji (Accountant, responsible for maintaining records in Tally-Prime Gold software) and Shri Vimal Amrutlal Patel (responsible for documentation related work to Import/Export) were examined, and relevant printouts related sale of duty free coriander seeds imported under Advance Authorization from their PCs were taken. The said documents were resumed under the Panchnama, which was duly signed by the panchas as well as Shri Jayeshkumat Jayantilal Darji.

2.6 From the proceedings taken under above panchanama, it was noticed that M/s M R Agro India Private Limited (formely known as M/s M R Agro Industries) has indulged in diversion of duty free coriander seeds imported under Advance Authorization by way of sale to various buyers. Further, it was also noticed that the said firm did not have any ETO plant or sterilization plant to process the goods i.e Coriander Seeds at the registered address of M/s M R Agro Industries mentioned in the Advance Authorisation License.

3. STATEMENTS OF THE KEY PERSONS:

3.1 During the course of investigation, statement dated **04.06.2025 (RUD-03)** of Shri **Vimal Amrutlal Patel, Head of Documention Department of M/s M. R. Agro Industries situated at Industrial Factory Unit No. 02, Revenue Survey No. 746, Kamali Road, Tahsil Unjha, Brahmanwada, Unjha (Mehsana)-384215** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- He looked after the misc. work of the documentation of import and export work and he directly reports to firm's Partner Shri Miteshbhai Bhagwanbhai Patel; that he prepares the sales Contract as per information received from Shri Miteshbhai Bhagwanbhai Patel and upon receiving intimation about the goods dispatch for export and then he prepared Proforma Invoice, Packing List, Annexure VGM and forward the said documents to Export CHA for filling of Export Shipping Bill; that the checklist forwarded by CHA approved by him by verifying all the details.

- On being perusal of Made-up file No.1 (total pages 01 to 33) resumed under above said Panchnama dated 12.05.2025 drawn at M/s. M. R. AGRO INDIA PRIVATE LIMITED (formerly M/s M R AGRO INDUSTRIES) situated at Industrial Factory Unit No. 2, Revenue survey No. 746, Kamali Road Ta. Unjh, Brahmanwada, Mahesana, Gujarat, 384215, he stated that said Made-up File-1 shown to him was the print outs of the Excel sheet resumed from his PC during the Panchnama Proceedings dated 12.05.2025; that he maintained that sheet on the instructions of Shri Miteshbhai Bhagwanbhai Patel; that the above said pages contain the details is the tracking of Coriander seeds being exported by M/s M.R Agro Industries and M.R. Corporation; that the said sheet contains the details of Truck No, Container No. and Loading Party Name i.e they purchased the Coriander Seeds from the firm mentioned as Loading Party and further exported to various countries; that in the said sheet, they also maintain the export Stuffing details of the goods i.e tracking of goods from where they purchase to the Export Port for our record purpose.

- M/s M.R. Agro Industries and M/s M.R Corporation are both sister concerned firms.

- On being perusal of the Page No. 9 and 11 of the Made-up File No.1 resumed under Panchnama dated 12.05.2025, he stated that on 25.01.2025, the firm purchased the 21,000 kg of coriander from M/s Tirupati Corporation, transported from Junagadh to M.R. Corporation’s Gandhidham warehouse at Plot No. 6-A, Sector-12, KPT Road, via truck GJ12BW2949 under e-way bill 661847110666. He further added that the said goods was then stuffed into container HPCU4536532 and moved to Mundra Port via truck GJ12BW1713 under e-way bill 681847656955.

- He further added that truck no. GJ12BW1713 containing goods having eway bill no. 681847656955 dated 25.01.2025 does not travel from Unjha to Mundra as it has crossed only one toll Plaza i.e Mokha Toll Plaza. He agreed with the facts that the goods ie Coriander were actually transported from Junagadh to Gandhidham in vehicle no. GJ12BW2949 vide eway bill no. 661847110666 dated 24.01.2025 and further from Gandhidham to Mundra in vehicle no. GJ12BW1713 vide e-way bill no. 681847656955 dated 25.01.2025. He further state that the dispatch address i.e. SR no. 746 Kamli Road, Brahmanwada, Unjha-384215 is wrongly mentioned in eway bill no. 681847656955 dated 25.01.2025 so that goods cannot be tracked properly, it may be understood that the goods are dispatched from Unjha, as the goods are exported under Advance Authorization, which are imported at actual user condition.

- He confirmed that this 21,000 kg was part of an 84 MT coriander exported to M/s Spice World Foodstuff Trading LLC under Shipping Bill 7604862 dated January 25, 2025, using Advance Authorization license 0811011754 dated June 5, 2024. He stated that the sales contract SC2425041, invoice MRA2425369, and COO, prepared by him as per Miteshbhai’s instructions, which show the coriander as Indian origin from Gujarat, Mahesana, loaded into four containers, **HPCU4536532**, BURU6612232, VOLU4944662 and TRLU7653215. He further stated that the said 84 Mts of Coriander were purchased from Tirupati Corporation on 25.01.2025 and 26.01.2025 and then export to M/s Spice World Foodstuff Trading LLC under Advance Authorization. M/s Tirupati Corporation issued tax invoice in the name of M/s M R Corporation and through M R Corporation they exported the Coriander under Advance Authorization by mentioning the Advance Licence Number of M/s M R Agro Industries as both are sister concerned firms.

- He further stated that the goods exported under shipping Bill No. 7604862 dated 25.01.2024 were totally Indian origin. This was also incorporated in shipping bill by their CHA in item detail column no. 22 (the state of origin as Gujarat) and in column 23 (the District of Origin as Mahesana). He also stated that it was correct that the said goods were exported under Scheme Code 03 (as mentioned in the column no. 18 of SB) meant for Scheme Description Advance License (as mentioned in Column no. 19 of SB).

- that they only take the delivery of the goods in the warehouse M R Corporation situated at Plot No. 6-A, Sector-12, Near Ambica Weighbridge, KPT Road, Gandhidham which are meant for export only. He further stated that they do not sale the goods in domestic market delivered in the said warehouse and agree with the facts that the goods i.e Coriander they have exported vide shipping Bill no. 7919512 dated 05.02.2025 under Advance Authorization were Indian Origin and purchased it from M/s Tirupati Corporation domestically.

- In a similar manner, vide the shipping bill number 6976793 dated 02.01.2025, they have exported 63 Mts of Indian Origin Coriander under Advance Authorization which was purchased from M/s Tirupati Corporation domestically and also produced its documents.

- He also produced documents for a 63 MT export under Shipping Bill 6976793 dated January 2, 2025, similarly sourced from Tirupati Corporation. He clarified that these goods were delivered to the Gandhidham warehouse solely for export, not domestic sale. He acknowledged being aware that the Advance Authorization scheme permits duty-free imports only for export, not domestic sale, but stated he has no knowledge of any domestic sales of imported coriander, as these are handled by Miteshbhai.

- He further state that he also acknowledged that he was well aware about the conditions of Advance Authorization scheme i.e any importer can import duty free goods under Advance Authorization and then export the goods, manufactured from that duty free imported material and the goods imported under the Advance Authorization cannot be sold into domestic market.

- He agreed that the documents and tracking indicate the firm exported Indian-origin coriander, purchased from Tirupati Corporation, under the Advance Authorization scheme, and the e-way bill incorrectly listing Unjha as the dispatch point may suggest the goods were dispatched from there to meet export obligations. He further admitted that the firm sold duty-free imported coriander in the domestic market, which is a violation of the Advance Authorization scheme, as they exported locally procured coriander instead.

3.2 STATEMENT & REPLY OF BUYERS WHO PURCHASED THE DUTY FREE CORIANDER SEEDS IMPORTED BY M/S M R AGRO INDUSTRIES AND M/S M R CORPORATION UNDER ADVANCE AUTHORIZATION;

3.2.1 During the course of investigation, Statement dated 28.05.2025 **(RUD-04)** of **Shri Rakesh Babulal Patel, Proprietor of M/s Patel Jivram Madhavji situated at A-4, Main Line, Gunj Bazar, Unjha-384170** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- he had started and founded the firm i.e. M/s Patel Jivram Madhavji in the year 1954, and the said firm was a proprietorship concern. All the work related to the firm was done under the supervision of him. The firm was engaged in the trading of agri-commodities i.e Seed spices Coriander, Cumin, Fennel, Fenugreek, Azwain, Dill Seed, Chilly, Turmeric, Sesame, Mustered, etc. The said commodities were purchased from various suppliers and were further sold, after due cleaning/processing if required, to wholesale or retail buyers.

- he was aware of the firm M/s M R Agro Industries, Unjha, and its sister concern firm M/s MR Corporation, Unjha as they had purchased **87.965 Mts** imported coriander seeds of whole quality directly from M/s M R Agro Industries, Unjha and its sister concern firm M/s MR Corporation, Unjha. The details of the said purchase of imported coriander seeds were as under:

Purchase of Imported Coriander Seeds from M/s MR Agro Industries and M/s MR Corporation					
Invoice No.	**Inv Date**	***Seller Name***	***Product***	**Qty**	**Purchased Directly / Through Broker**
MRA/23-24/T-245	05-01-2023	*MR Agro Industries*	*Coriander Seeds*	10650.00 Kgs	Directly
MRA/23-24/T-248	05-01-2023	*MR Agro Industries*	*Coriander Seeds*	10715.00 Kgs	Directly
MRA/23-24/T-465	23-01-2024	*MR Agro Industries*	*Coriander Seeds*	14930.00 Kgs	Directly
MRC/24-25/T-07	13-06-2024	*MR Corporation*	*Coriander Seeds*	10510.00 Kgs	Directly
MRC/24-25/T-08	13-06-2024	*MR Corporation*	*Coriander Seeds*	10520.00 Kgs	Directly
MRC/24-25/T-06	13-06-2024	*MR Corporation*	*Coriander Seeds*	10560.00 Kgs	Directly
MRC/24-25/T-13	17-06-2024	*MR Corporation*	*Coriander Seeds*	10560.00 Kgs	Directly
MRC/24-25/T-24	08-07-2024	*MR Corporation*	*Coriander Seeds*	9520.00 Kgs	Broker
			Total	**87965.00 Kgs**	

- He produced the copies of the above-said invoices under his dated signature. He stated that he have been known to Shri Miteshbhai Patel, owner of M/s M R Agro Industries and M/s M R Corporation. Apart from the above-mentioned transaction, neither he nor his firm had purchased any further quantity of the said imported or local coriander seeds from M/s M R Agro Industries and M/s M R Corporation.

- He was not aware whether the above-purchased imported coriander seeds from M/s M R Agro Industries and M/s M R Corporation were duty-free or duty-paid, as the goods were purchased under proper

GST invoices. Hence, M/s Patel Jivram Madhavji did not avail of any duty benefit. He also confirmed that neither the said firm nor any broker had informed them whether the imported coriander seeds were duty-free or otherwise.

3.2.2 During the course of investigation, Statement dated 29.05.2025 **(RUD-05)** of **Shri Aagam Manishkumar Patwa, Partner of M/s MRP Agrotech Industries situated at Survey No. 409(Old Survey No. 293), State Highway, Village Maktupur-Unjha-384170** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- He stated that he had started and founded the firm i.e. MRP Agrotech Industries in year 2015 and this firm is a Partnership firm. All the work related to the firm was done under the supervision of him. The firm was engaged in the trading of Agri commodity i.e. Seed spices Coriander, Cumin, Fennel, Fenugreek, Azwain, Mustered etc. The said commodities were purchased from various suppliers and were further sold, after due cleaning/processing if required, to wholesale or retail buyers.

- He stated that he was aware of the firm M/s M R Agro Industries, Unjha, and its sister concern firm M/s MR Corporation, Unjha as they had purchased **75.035 Mts** imported coriander seeds of whole quality directly from M/s M R Agro Industries, Unjha and its sister concern firm M/s MR Corporation, Unjha. The details of the said purchase of imported coriander seeds were as under:

Detail of Purchase of Imported Coriander from M/s MR Agro Industries and M/s MR Corporation				
Invoice No.	**Inv Date**	***Seller Name***	***Product***	**Qty (kgs)**
MRC/23-24/T-87	22-Nov-23	MR Corporation	Coriander Seeds	23000
MRC/23-24/T-88	01-Dec-23	MR Corporation	Coriander Seeds	3700
MRC/23-24/T-92	07-Dec-23	MR Corporation	Coriander Seeds	4850
MRC/24-25/T-26	12-Jul-24	MR Corporation	Coriander Seeds Split	25600
MRC/24-25/T-30	31-Jul-24	MR Corporation	Coriander Seeds Split	2510
MRC/24-25/T-32	08-Aug-24	MR Corporation	Coriander Seeds Split	375

MRA/23-24/T-151	20-Aug-23	MR Agro Industries	Coriander Seeds Split	15000
			Total	**75035.00**

- He produced the copies of the above-said invoices under his dated signature.. He stated that he have been known to Shri Miteshbhai Patel, owner of M/s M R Agro Industries and M/s M R Corporation. Apart from the above-mentioned transaction, neither he nor his firm had purchased any further quantity of the said imported or local coriander seeds from M/s M R Agro Industries and M/s M R Corporation.

- He was not aware whether the above-purchased imported coriander seeds from M/s M R Agro Industries and M/s M R Corporation were duty-free or duty-paid, as the goods were purchased under proper GST invoices. Hence, M/s MRP Agrotech Industries did not avail of any duty benefit. He also confirmed that neither the said firm nor any broker had informed them whether the imported coriander seeds were duty-free or otherwise.

3.2.3 During the course of investigation, Statement dated 29.05.2025 **(RUD-06)** of **Shri Pranav Hitendra Shah, Proprietor of M/s Pushti Trading Co. situated at Jain Mantion, Station Road, Unjha, Mahesana, Gujarat-384170** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- He stated that he had started and founded the firm i.e. M/s Pushti Trading Co. in year 2013 and now this firm is a proprietorship firm under my name. All the work related to the firm was done under the supervision of him. The firm was engaged in the trading of Agri commodity i.e. Seed spices Coriander, Cumin, Fennel, Fenugreek, Azwain, Till etc. The said commodities were purchased from various suppliers and were further sold, after due cleaning/processing if required, to wholesale or retail buyers.

- He stated that he was aware of the firm M/s M R Agri Industries and M/s MR Corporation, Unjha, sister concern firm of /s M R Agro Industries as they had purchased **10 MT** imported Corianders seeds split from M/s MR Corporation under invoice no. **MRC/24-25/T-33** dated 20.08.2024 through their broker M/s Krishna Canvassing LLP, Rajkot.

- He produced the copies of the above-said invoice under his dated signature. He stated that he have been known to Shri Miteshbhai Patel, owner of M/s M R Agro Industries and M/s M R Corporation. Apart from the above-mentioned transaction, neither he nor his firm had purchased any further quantity of the said imported or local coriander seeds from M/s M R Agro Industries and M/s M R Corporation.

- He was not aware whether the above-purchased imported coriander seeds from M/s M R Agro Industries and M/s M R Corporation were duty-free or duty-paid, as the goods were purchased under proper GST invoices. Hence, M/s Pushti Trading Co did not avail of any duty benefit. He also confirmed that neither the said firm nor any broker had informed them whether the imported coriander seeds were duty-free or otherwise.

3.2.4 During the course of investigation, Statement dated 09.06.2025 **(RUD-07)** of **Shri Naisalkumar Rashikbhai Patel, Proprietor of M/s Madhav Agro Industries situated at Munici. No. 1/4/26, 1/4/27, Near Bajaj Thresher, Highway Road, Unjha, Mahesana-384170** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- He stated that he had started and founded the firm i.e. M/s Madhav Agro Industries in the year 2017, and the said firm was a proprietorship concern. All the work related to the firm was done under the supervision of himself and his brother Shri Jaykumar Patel. The firm was engaged in the trading of agri-commodities, mainly coriander seeds. The said commodities were purchased from various suppliers and were further sold, after due cleaning/processing if required, to wholesale or retail buyers.

- He stated that he was aware of the firm M/s M R Agro Industries, Unjha, as they had purchased **15 Mts** imported coriander seeds of whole quality directly from M/s M R Agro Industries, Unjha. The details of the said purchase of imported coriander seeds were as under:

Detail of Purchase of Imported Coriander from M/s MR Agro Industries				
Invoice No.	**Inv Date**	***Seller Name***	***Product***	**Qty (KGs)**
MRA/23-24/T-246	05-Oct-23	MR Agro Industries	Coriander Seeds	**7500.00**
MRA/23-24/T-247	05-Oct-23	MR Agro Industries	Coriander Seeds	**7500.00**
			Total	**15000**

- He produced the copies of the above-said invoices under his dated signature. The above-mentioned coriander seeds were purchased directly from M/s M R Agro Industries, Unjha. he stated that he have been known to Shri Miteshbhai Patel, owner of M/s M R Agro Industries. Apart from the above-mentioned transaction, neither he nor his firm had purchased any further quantity of the said imported or local coriander seeds from M/s M R Agro Industries.

- He was not aware whether the above-purchased imported coriander seeds from M/s M R Agro Industries were duty-free or duty-paid, as the goods were purchased under proper GST invoices. Hence, M/s Madhav Agro Industries did not avail of any duty benefit. He also confirmed that neither the said firm nor any broker had informed them whether the imported coriander seeds were duty-free or otherwise.

3.2.5 During the course of investigation, statement dated 10.06.2025 **(RUD-08)** of **Shri Bhavikkumar Patel, Proprietor of M/s B.S. Commodity & Export situated at MN No. 7, 13, 22, Krushana Mill Compound, Station Road,**

Unjha Mahesana-384170 was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- He had started and founded the firm i.e. M/s B.S. Commodity & Export in the year 2024, and the firm was a proprietorship concern. All the work related to the said firm was done under his supervision. The firm was engaged in the trading of agri-commodities such as coriander, ajwain, saunf, til, etc. The said commodities were purchased from various local suppliers and APMC Mandis for further sale to wholesalers or related buyers.

- He was aware of the firm M/s M R Corportion, Unjha, which is sister concern firm of M/s M R Agro Industries as they had purchased **25 MTs** imported coriander seeds of whole quality from M/s M R Corporation through their brokers M/s Krishna Canvassing LLP, Rajkot. The details of the said purchase of imported coriander seeds were as under:

Details of Purchase of Imported Coriander from M/s MR Corporation, sister concern of M/s M R Agro Industries				
Invoice No.	**Inv Date**	***Seller Name***	***Product***	**Qty (KGs)**
MRC/24-25/T-14	18-Jun-24	MR Corporation	Coriander Seeds	4000.00 Kgs
MRC/24-25/T-15	18-Jun-24	MR Corporation	Coriander Seeds	2495.00 Kgs
MRC/24-25/T-16	21-Jun-24	MR Corporation	Coriander Seeds	4000.00 Kgs
MRC/24-25/T-17	21-Jun-24	MR Corporation	Coriander Seeds	2495.00 Kgs
MRC/24-25/T-36	04-Sep-24	MR Corporation	Coriander Seeds	12010.00 Kgs
			Total	**25000.00 Kgs**

- He produced the copies of the above-said invoices under his dated signature. On being further asked, he stated that he have been known to Shri Miteshbhai Patel, owner of M/s MR Corporation; that except for the above-mentioned transactions, neither he nor his firm had purchased any further quantity of imported or local coriander seeds from M/s M R Corporation or M/s M R Agro Industries; that only imported coriander was purchased from M/s M R Corporation, Unjha, and no domestic or Indian-harvested coriander was purchased from the said firm.

- He was not aware whether the imported coriander seeds purchased from M/s M R Corporation were duty-free or duty-paid, as the purchases were made under proper GST invoices. Hence, M/s B.S. Commodity & Export did not avail of any duty benefit. He added that neither the selling firm nor the broker had informed them whether the said coriander seeds were duty-free or otherwise, and that the purchase rate was almost similar to the prevailing wholesale market price. He also confirmed that he did not have any remaining stock of the said imported coriander seeds, as the same had already been sold to various local buyers.

3.2.6 During the course of investigation, Reply dated 12.06.2025 **(RUD-09)** of from **Owner of M/s, Pankaj Kumar Neeraj Kumar, Neemuch (MP) was received from email id** **pankajrahi11122@gmail.com**, wherein he submitted that his firm has purchased imported coriander seeds from M/s M R Agro Industries and M R Corporation, Unjha having GSTIN no. 24AAQFM6697P2Z3 and 24AAPFM2198E1Z4 respectively. His firm has purchased total **152.06 MT** goods under various invoices issued by the said firm. The detail of the said invoices and quantity is as under:-

Sr. No.	Invoice No.	Invoice Date	Seller Name	Quantity (in MTS)
1	MRA/23-24/T-453	01-11-2024	M/s MR Agro Industries	15
2	MRA/23-24/T-457	15-01-2024	M/s MR Agro Industries	15.025
3	MRA/23-24/T-461	18-01-2024	M/s MR Agro Industries	14.955
4	MRA/23-24/T-463	21-01-2024	M/s MR Agro Industries	16.505
5	MRA/23-24/T-467	30-01-2024	M/s MR Agro Industries	4.07
6	MRA/24-25/T-146	09-07-2024	M/s MR Agro Industries	20.225
7	MRA/24-25/T-157	14-09-2024	M/s MR Agro Industries	14.095
8	MRA/24-25/T-163	18-09-2024	M/s MR Agro Industries	13.005
9	MRA/24-25/T-178	23-09-2024	M/s MR Agro Industries	13.045
10	MRA/24-25/T-203	10-01-2024	M/s MR Agro Industries	16.38

11	MRC/24-25/T-10	14-06-2024	M/s MR Corporation	9.98
12	MRC/24-25/T-11	16-06-2024	M/s MR Corporation	9.96
13	MRC/24-25/T-12	17-06-2024	M/s MR Corporation	14.94
14	MRC/24-25/T-19	22-06-2024	M/s MR Corporation	10.015
15	MRC/24-25/T-70	21-02-2025	M/s MR Corporation	14.02
16	MRC/24-25/T-72	25-02-2025	M/s MR Corporation	15.025
17	MRC/24-25/T-75	28-02-2025	M/s MR Corporation	15.055
18	MRC/24-25/T-83	03-11-2025	M/s MR Corporation	13.955
19	MRC/24-25/T-89	17-03-2025	M/s MR Corporation	15.105
	Total			**260.36**

3.2.7 During the course of investigation, Reply dated 13.06.2025 and Dated 03.07.2025 **(RUD-10)** of from Authorized Person of **M/s, Shiv Bhole Enterprise, Neemuch (MP) was received from email id airan.akshay@gmail.com** wherein he submitted that his firm M/s Shiv Bhole Enterprise has purchased imported coriander seeds from M/s M R Agro Industries and M R Corporation, Unjha having GSTIN no. 24AAQFM6697P2Z3 and 24AAPFM2198E1Z4 respectively. His firm has purchased total **211.125 MT** goods under various invoices issued by the said firm. The detail of the said invoices and quantity is as under:-

Invoice date	Invoice number	Seller Name	Quantity (in MTS)
14-Jun-24	9	M.R.Corporation	4.97
22-Jun-24	18	M.R.Corporation	11.97
26-Jun-24	20	M.R.Corporation	13.04
29-Jun-24	22	M.R.Corporation	4.995
20-Jul-24	0.27	M.R.Corporation	10.005
25-Feb-25	73	M.R.Corporation	13.035
28-Feb-25	74	M.R.Corporation	19.55
08-Mar-25	76	M.R.Corporation	12.98
10-Mar-25	79	M.R.Corporation	14.01
21-Mar-25	94	M.R.Corporation	13.16
25-Mar-25	96	M.R.Corporation	18.005
28-Mar-25	97	M.R.Corporation	13.065

08-Sep-24	147	M.R. Agro Industries	20.05
10-Sep-24	148	M.R. Agro Industries	20.23
01-Oct-24	156	M.R. Agro Industries	11.035
01-Oct-24	159	M.R. Agro Industries	11.025
	Total		**211.125**

3.2.8 Statement dated 11.06.2025 **(RUD-11)** of **Shri Atulkumar C Ganatra, Proprietor of M/s Tirupati Corporation situated at Nr. Marketing Yard, Dolatpara, Junagadh. (Gujarat)-362001**, recorded under Section 108 of Customs Act, 1962

- He had started and founded the firm i.e. M/s Tirupati Corporation in the year 2006 and this firm was a proprietorship firm under his name. All the work related to the firm was done under the supervision of him and his son Mr. Karan. The firm was engaged in the trading of Coriander Whole Seeds and Ground Nut Cake only. Regarding the Coriander Whole Seeds, they purchased the coriander whole seeds from various local suppliers and APMC Mandis for further sale to wholesaler/related buyers. They also purchased the imported coriander but in limited quantity.

- They had their factory premises in which they had a cleaning plant. They also sold the Coriander Whole/Seeds to various local buyers for the purpose of export and local sale.

- He had one other firm namely Tirupati Agri Export having GSTIN 24AALFT2861R1ZG, which was a partnership firm in the name of him and his son Mr. Karan Ganatra. Under this firm they had a sorting plant. The work related to both the firms was looked after by him and his son.

- He was aware about the firm M/s M R Agro Industries and its sister concern firm M/s M R Corporation as they had purchased **381.330 MTs** imported Coriander Seeds of whole quality from M/s M R Agro

Industries and M/s MR Corporation. They had purchased the said goods in the firm M/s Tirupati Corporation and its sister concerned firm M/s Tirupati Agri Export. The detail of the above-said purchase of the Coriander Seeds was as under:

Details of Purchase of Imported Coriander Seeds by M/s Tirupati Agri Export from M/s M R Agro Industries

Invoice Number	Inv Date	Seller Name	Buyer Name	Goods	Qty (in KG)
MRA/23-24/T-221	25-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-225	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-226	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-227	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-228	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-229	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-230	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-231	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-232	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-233	26-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-235	27-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-236	27-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-237	27-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
MRA/23-24/T-238	27-09-2023	MR Agro Industries	TIRUPATI AGRI EXPORT	Coriander Seeds	10000
				Total	**140000**

Details of Purchase of Imported Coriander Seeds by M/s Tirupati Corporation from M/s MR Corporation, sister concern of M/s M R Agro Industries

Invoice Number	Inv Date	Seller Name	Buyer Name	Goods	Qty (in KG)
MRC/23-24/T-58	06-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-59	06-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-65	07-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	9730
MRC/23-24/T-66	07-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	8800
MRC/23-24/T-67	07-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	8800
MRC/23-24/T-68	07-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-69	07-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-70	07-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-71	09-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000

MRC/23-24/T-72	09-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-73	09-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-74	09-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-75	09-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	18000
MRC/23-24/T-76	09-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-77	09-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-78	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-79	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-80	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-81	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-82	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-83	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-84	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-85	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	10000
MRC/23-24/T-86	10-Oct-23	MR Corporation	Tirupati Corporation	Coriander Seeds	6000
				Total	**241330**

- He produced the copies of the above-said invoices under his dated signature. He further stated that the above-said coriander seeds were purchased by them through broker firm M/s Krishna Canvassing LLP, Rajkot. He stated that except for the above, he or his firm had not purchased any further quantity of the said imported coriander seed.

- He stated that they had purchased only imported coriander from M/s MR Agro Industries and M/s MR Corporation. He further stated that they did not purchase domestic or Indian harvested coriander from the said firm.

- He stated that they were not aware that the above-said purchased imported coriander seeds from M/s MR Agro Industries and M/s MR Corporation were duty-free or duty-paid as they purchased the same under proper GST bill. Hence, on the part of M/s Tirupati Corporation and M/s Tirupati Agri Export, they did not take any duty benefit.

- He stated that they had sold Indian origin coriander to various Indian buyers and various exporters who further exported the same from India. He further stated that they had supplied Indian origin coriander to various exporters and had delivered the said goods from their factory premises directly to port, majorly Mundra Port, which was further exported. He produced the details of the sale of Indian origin coriander seeds by both their firms to M/s MR Agro Industries and M/s MR Corporation under his dated signature.

The detail of the said sale of coriander seeds by M/s Tirupati Corporation and M/s Tirupati Agri Export to M/s MR Agro Industries and M/s MR Corporation after the import period of coriander by M/s M R Agro Industries under Advance Authorization is as below:-

Bill Date	**Bill No**	**Party Name**	**Product Name**	**Quantity**
06/07/2023	T356/23-24	M R CORPORATION	CORIANDER	21000.00
07/07/2023	T361/23-24	M R CORPORATION	CORIANDER	21000.00
11/07/2023	T377/23-24	M R CORPORATION	CORIANDER	21000.00
11/07/2023	T378/23-24	M R CORPORATION	CORIANDER	21000.00
11/07/2023	T379/23-24	M R CORPORATION	CORIANDER	21000.00
04/08/2023	T497/23-24	M R CORPORATION	CORIANDER	21000.00
04/08/2023	T498/23-24	M R CORPORATION	CORIANDER	21000.00
16/08/2023	T548/23-24	M R CORPORATION	CORIANDER	21000.00
16/08/2023	T549/23-24	M R CORPORATION	CORIANDER	21000.00
17/08/2023	T553/23-24	M R CORPORATION	CORIANDER	21000.00
17/08/2023	T555/23-24	M R CORPORATION	CORIANDER	21000.00
22/08/2023	T572/23-24	M R CORPORATION	CORIANDER	21000.00
22/08/2023	T573/23-24	M R CORPORATION	CORIANDER	21000.00
27/08/2023	T601/23-24	M R CORPORATION	CORIANDER	21000.00
27/08/2023	T602/23-24	M R CORPORATION	CORIANDER	21000.00
01/09/2023	T605/23-24	M R CORPORATION	CORIANDER	21000.00
01/09/2023	T606/23-24	M R CORPORATION	CORIANDER	21000.00
01/09/2023	T607/23-24	M R CORPORATION	CORIANDER	21000.00
02/09/2023	T613/23-24	M R CORPORATION	CORIANDER	21000.00
03/09/2023	T618/23-24	M R CORPORATION	CORIANDER	21000.00
09/01/2024	T528/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
09/01/2024	T529/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
09/01/2024	T530/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
09/01/2024	T531/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00

15/01/2024	T946/23-24	M R CORPORATION	CORIANDER	21000.00
15/01/2024	T947/23-24	M R CORPORATION	CORIANDER	21000.00
15/01/2024	T948/23-24	M R CORPORATION	CORIANDER	21000.00
17/01/2024	T955/23-24	M R CORPORATION	CORIANDER	21000.00
17/01/2024	T956/23-24	M R CORPORATION	CORIANDER	21000.00
18/01/2024	T957/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
19/01/2024	T959/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
19/01/2024	T960/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
11/03/2024	T1141/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
12/03/2024	T1146/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
12/03/2024	T1147/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
12/03/2024	T1148/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
12/03/2024	T1150/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
13/03/2024	T1154/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
13/03/2024	T1156/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
18/03/2024	T1175/23-24	M R AGRO INDUSTRIES	CORIANDER	21000.00
23/04/2024	T44/24-25	M R CORPORATION	CORIANDER	21000.00
23/04/2024	T46/24-25	M R CORPORATION	CORIANDER	21000.00
23/04/2024	T47/24-25	M R CORPORATION	CORIANDER	21000.00
23/04/2024	T48/24-25	M R CORPORATION	CORIANDER	21000.00
24/04/2024	T51/24-25	M R CORPORATION	CORIANDER	21000.00
24/04/2024	T52/24-25	M R CORPORATION	CORIANDER	21000.00
30/09/2024	T340/24-25	M R CORPORATION	CORIANDER	21000.00
30/09/2024	T341/24-25	M R CORPORATION	CORIANDER	21000.00
14/11/2024	T433/24-25	M R CORPORATION	CORIANDER	20000.00
14/11/2024	T434/24-25	M R CORPORATION	CORIANDER	20000.00
14/11/2024	T435/24-25	M R CORPORATION	CORIANDER	20000.00
11/12/2024	T505/24-25	M R CORPORATION	CORIANDER	21000.00
11/12/2024	T506/24-25	M R CORPORATION	CORIANDER	21000.00
01/01/2025	T540/24-25	M R CORPORATION	CORIANDER	21000.00
01/01/2025	T541/24-25	M R CORPORATION	CORIANDER	21000.00
02/01/2025	T543/24-25	M R CORPORATION	CORIANDER	21000.00
23/01/2025	T586/24-25	M R CORPORATION	CORIANDER	21000.00
23/01/2025	T587/24-25	M R CORPORATION	CORIANDER	21000.00
23/01/2025	T590/24-25	M R CORPORATION	CORIANDER	21000.00
24/01/2025	T591/24-25	M R CORPORATION	CORIANDER	21000.00
29/01/2025	T600/24-25	M R CORPORATION	CORIANDER	21000.00
29/01/2025	T603/24-25	M R CORPORATION	CORIANDER	21000.00
29/01/2025	T604/24-25	M R CORPORATION	CORIANDER	21000.00
04/02/2025	T617/24-25	M R CORPORATION	CORIANDER	21000.00
04/02/2025	T618/24-25	M R CORPORATION	CORIANDER	21000.00
04/02/2025	T620/24-25	M R CORPORATION	CORIANDER	21000.00
		Total		**1383000.00**

3.2.9 During the course of investigation, statement dated 24.06.2025 **(RUD-12)** of **Shri Dhruv Rajeshkumar Kakkad, Authorized Representative of M/s Hari Om Agri Impex situated at S.No. 126/P-1, Plot No.10, Dwarkesh Industrial Estate, N.H.8/B, Near Kuvadva GIDC, Kuchiyadad, Rajkot, Gujarat- 360023** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- His mother Smt. Jignashaben Rajeshkumar Kakkad started and founded the firm i.e. M/s Hari Om Agri Impex in year 2020 and she is the proprietor of the said firm and he started working with his mother in the firm since 2021 and currently all the work related to his firm is done under his supervision. The firm was engaged in the trading of agri-commodities such as Ground nut seeds and Coriander seeds. The said commodities were purchased from various local suppliers and APMC Mandis for further sale to wholesalers or related buyers.

- He was aware of the firm M/s M R Corportion, Unjha, which is sister concern firm of M/s M R Agro Industries as they had purchased **107.900 MTs** imported coriander seeds of whole quality from M/s M R Corporation through their brokers M/s Krishna Canvassing LLP, Rajkot. The details of the said purchase of imported coriander seeds were as under:

Details of Purchase of Imported Coriander from M/s MR Corporation, sister concern of M/s M R Agro Industries				
Invoice No.	**Inv Date**	***Seller Name***	***Product***	**Qty (KGs)**
MRC/23-24/T-100	26-Jan-24	MR Corporation	Coriander Seeds	21575.00 Kgs
MRC/23-24/T-101	26-Jan-24	MR Corporation	Coriander Seeds	21575.00 Kgs
MRC/23-24/T-105	28-Jan-24	MR Corporation	Coriander Seeds	21600.00 Kgs
MRC/23-24/T-106	28-Jan-24	MR Corporation	Coriander Seeds	21600.00 Kgs
MRC/23-24/T-107	30-Jan-24	MR Corporation	Coriander Seeds	21550.00 Kgs
			Total	**107900 Kgs**

- He produced the copies of the above-said invoices under his dated signature. On being further asked, he stated that he have been known to Shri Miteshbhai Patel, owner of M/s MR Corporation; that except for the above-mentioned transactions, neither he nor his firm had purchased any further quantity of imported or local coriander seeds from M/s M R Corporation or M/s M R Agro Industries; that only imported coriander was purchased from M/s M R Corporation, Unjha, and no domestic or Indian-harvested coriander was purchased from the said firm.

- He was not aware whether the imported coriander seeds purchased from M/s M R Corporation were duty-free or duty-paid, as the purchases were made under proper GST invoices. Hence, M/s Hari Om Agri Impex did not avail of any duty benefit. He added that neither the selling firm nor the broker had informed them whether the said coriander seeds were duty-free or otherwise, and that the purchase rate was almost similar to the prevailing wholesale market price. He also confirmed that he did not have any remaining stock of the said imported coriander seeds, as the same had already been sold to various local buyers.

3.2.10 During the course of investigation, statement dated 08.07.2025 **(RUD-13)** of **Shri Naitik Bharatbhai Sonpal, Proprietor of M/s V S International situated at Gokuldham Complex, Near St Division, Lathi Road, Amreli** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- he started and founded the firm i.e. M/s V S Internationalin year 2015 it is a proprietorship firm and all the work related to his firm is done under his supervision. The firm was engaged in the trading of agri-commodities such as Soyabeen, Coriander, Sesame etc. The said commodities were purchased from various local suppliers and APMC Mandis for further sale to wholesalers or related buyers.

- He was aware of the firm M/s M R Corportion, Unjha, which is sister concern firm of M/s M R Agro Industries as they had purchased **108**

MTs imported coriander seeds of whole quality from M/s M R Corporation. The details of the said purchase of imported coriander seeds were as under:

Purchase of Imported Coriander Seeds from M/s MR Corporation, sister concern firm of M/s M R Agro Industries				
Invoice Date	Invoice Number	Seller Name	Product	Quantity
15-Mar-24	MRC/23-24/T-130	M R Corporation	Coriander seeds imported	27000.00 Kgs
15-Mar-24	MRC/23-24/T-131	M R Corporation	Coriander seeds imported	27000.00 Kgs
15-Mar-24	MRC/23-24/T-132	M R Corporation	Coriander seeds imported	27000.00 Kgs
15-Mar-24	MRC/23-24/T-133	M R Corporation	Coriander seeds imported	27000.00 Kgs
			Total	**108000.00 Kgs**

- He produced the copies of the above-said invoices under his dated signature. On being further asked, he stated that he have been known to Shri Miteshbhai Patel, owner of M/s MR Corporation; that except for the above-mentioned transactions, neither he nor his firm had purchased any further quantity of imported or local coriander seeds from M/s M R Corporation or M/s M R Agro Industries; that only imported coriander was purchased from M/s M R Corporation, Unjha, and no domestic or Indian-harvested coriander was purchased from the said firm.

- He was not aware whether the imported coriander seeds purchased from M/s M R Corporation were duty-free or duty-paid, as the purchases were made under proper GST invoices. Hence, M/s V S International did not avail of any duty benefit. He added that neither the selling firm nor the broker had informed them whether the said coriander seeds were duty-free or otherwise, and that the purchase rate was almost similar to the prevailing wholesale market price. He also confirmed that he did not have any remaining stock of the said imported coriander seeds, as the same had already been sold to various local buyers.

3.2.11 During the course of investigation, statement dated **11.07.2025 (RUD-14) of Shri Upendrabhai Ratilal Ervadiya, Representative of M/s Devdoot Treading Co. situated at Shop No. 7, APMC Halvad, Dhrangadhra Road, Halvad, Morbi, Gujarat-363330** was recorded under Section 108 of the Customs Act, 1962 wherein he interalia stated that:-

- His father, Shri Ratilalbhai Jadhavjibhai Patel, founded M/s Devdoot Treading Co. in 2001, a proprietorship firm; that since 2015, due to father's health issues, he manages all operations; that the firm is engaged in trading of cumin, coriander, fennel, and sesame seeds, purchased from APMCs, mandis, and farmers, cleaned/processed if needed, sold to wholesale buyers and exporters, and exported cumin, fennel, and sesame seeds overseas.

- M/s Devdoot Treading Co. had purchased **approx. 62 MT** of imported coriander seeds from M/s M R Corporation which is a sister concern of M/s MR Agro Industries through broker M/s Krishana Canvassing LLP. The details of the same is as below:

Purchase of Imported Coriander Seeds from M/s M R Corporation				
Invoice Number	Invoice Date	*Product*	Seller Name	Quantity
MRC/24-25/T-21	28-Jun-24	Coriander Seeds	M R Corporation	23015.00 Kgs
MRC/24-25/T-77	10-Mar-25	Coriander Seeds	M R Corporation	10015.00 Kgs
MRC/24-25/T-78	10-Mar-25	Coriander Seeds	M R Corporation	19000.00 Kgs
MRC/24-25/T-85	11-Mar-25	Coriander Seeds	M R Corporation	10060.00 Kgs
		Total		**62090.00 Kgs**

- He produced the copies of the above-said invoices under his dated signature. On being further asked, he stated that he have been known to Shri Miteshbhai Patel, owner of M/s MR Corporation; that except for the above-mentioned transactions, neither he nor his firm had purchased any further quantity of imported or local coriander seeds from M/s M R Corporation; that only imported coriander was purchased from M/s M R Corporation, Unjha, and no domestic or Indian-harvested coriander was purchased from the said firm.

- He was not aware whether the imported coriander seeds purchased from M/s M R Corporation were duty-free or duty-paid, as the purchases were made under proper GST invoices. Hence, M/s Devdoot Treading Co. did not avail of any duty benefit. He added that neither the selling firm nor the broker had informed them whether the said coriander seeds were duty-free or otherwise, and that the purchase rate was almost similar to the prevailing wholesale market price. He also confirmed that he did not have any remaining stock of the said imported coriander seeds, as the same had already been sold to various local buyers.

3.3 STATEMENT OF BROKER FIRM, THROUGH WHICH DUTY-FREE CORIANDER SEEDS IMPORTED BY M/S M/s MR AGRO INDUSTRIES AND ITS SISTER CONCERN FIRM M/S MR CORPORATION, UNJHA UNDER ADVANCE AUTHORIZATION, WERE SOLD INTO LOCAL MARKET;

Statement dated 27.05.2025 **(RUD-15)** of Shri Divyesh Ramdas Dasani, Partner of M/s Krishna Canvassing LLP. situated at Office No. 704, Time Square-II, Ayodhya Chowk, 150 Feet Ring Road, Rajkot-360007 recorded under Section 108 of Customs Act, 1962, wherein he interalia stated that;

- All the work related to the firm was done under the supervision of him Their firms M/s Krishna Canvassing LLP and Krishna Agri Brokers LLP, are engaged broking business through sale and purchase of the Coriander Seeds of various firm. The work related to both the firms was looked after by him only.
- They do not import any type of goods, they only do broking for various type of agro commodity through their firms M/s Krishna Canvassing

LLP and Krishna Agri Brokers LLP; that they have their office in Rajkot.

- He has sold approx. 1324.35 MT of imported coriander seeds of M/s MR Agro Industries and its sister concern M/s M R Corporation to the various local buyers through broker firm M/s Krishna Agri Brokers or M/s Krishna Canvassing LLP. He has provided the details in the Annexure-A attached to his statement dated 27.05.2025
- he don't know that the imported coriander seeds sold through thri broker firms are duty paid or duty free as the actual seller of the said goods never disclose this facts to them; that they are only informed by the said seller that the said goods are imported or domestic
- he was aware that the many importers are importing Coriander seeds from Russia under Advance Authorization to export the same after due ETO processing; that it is not known to him that who are the person who imported the coriander seed under Advance Authorization and sold the same in local market; that as per the requirement of the market, they enquired to the various seller of the importer goods to sale on brokerage to the various buyers.

3.4 CORIANDER SEEDS TO M/S MR AGRO INDUSTRIES AND ITS SISTER CONCERN FIRM M/S MR CORPORATION, UNJHA TO EXPORT UNDER ADVANCE AUTHORIZATION,

3.4.1 Statement dated 23.06.2025 **(RUD-16)** of **Shri Brijesh Mansukhlal Pateliya, Partner of M/s Vraj Exports situated at Survey No. 35/2, Plot No. 4/5/6, Sukhapur, Janagadh-362037,** recorded under Section 108 of Customs Act, 196, wherein he interalia stated that;

- He and his partner Mr. Bhupatbhai N. Makwana had started and founded the firm i.e. M/s Vraj Exports in the year 2021 as a partnership firm. Both partners looked after all the work related to the firm. The firm was engaged in the sale and purchase of agri commodities i.e. coriander seeds and groundnut. The said commodities were purchased from various local suppliers and farmers, and after due cleaning and processing, the same was sold to wholesale buyers. The firm was not engaged in the export and import of any goods.

- The firm had factory premises in which there was a cleaning plant and Sortex machine. The firm did not purchase any imported coriander from any other firms.

- He was aware about the firm M/s M R Agro Industries and it sister concerned firm M/s M R Corporation. The firm M/s Vraj Exports had sold Indian origin coriander seeds to the said firm through broker M/s Krishna Canvassing LLP, Rajkot. The detail of the same was as under:

Voucher No.	**Inv Date**	***Name of buyers***	***Product***	**Quantity**
TAX/181/22-23	17-Mar-23	**M R AGRO INDUSTRIES**	**Coriander Seeds**	**21000 KGS**
TAX/182/22-23	17-Mar-23	**M R AGRO INDUSTRIES**	**Coriander Seeds**	**21000 KGS**
TAX/183/22-23	17-Mar-23	**M R AGRO INDUSTRIES**	**Coriander Seeds**	**21000 KGS**
TAX/116/23-24	02-Jul-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/117/23-24	02-Jul-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/118/23-24	02-Jul-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/120/23-24	03-Jul-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/121/23-24	03-Jul-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/150/23-24	26-Aug-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/151/23-24	26-Aug-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/152/23-24	26-Aug-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/153/23-24	26-Aug-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**
TAX/154/23-24	26-Aug-23	**M. R.CORPORATION**	**Coriander Seeds**	**21000 KGS**

- He produced the copies of invoices as mentioned above, along with E-way bills thereof under his dated signature. The above said Indian origin coriander seeds were sold by the firm M/s Vraj Export, Junagadh through broker.

3.4.2 Statement dated 23.06.2025 **(RUD-17)** of **Shri Hirenkumar Vinaykant <u>Kotecha, Director of M/s Jalaram Agriexports Limited situated at 4th Floor, C-407, The Imperial Heights 150 Ring Road, Opp. Big Bazaar, Rajkot-360005</u>** recorded under Section 108 of Customs Act, 196, wherein he interalia stated that;

- He had started and founded the firm i.e. M/s Jalaram Agriexports Limited in the year 2012 as a partnership firm with his brother Mr. Chirag Kotecha and father Shri Vinaykant. Later on, the said firm was converted into a directorship. All three persons were the directors in the said firm. All the work related to the firm was done under his supervision. The firm was engaged in the trading of agri-commodities i.e. Groundnut, Sesame Seeds, Coriander, Fenugreek, Mustard, etc. They purchased the said commodities from various local suppliers and further sold them to wholesalers/related buyers.

- They had factory premises in Rajkot situated at Kuvadava Wakaner Road, RK Industrial Zone-9, Rajkot-360023. In this premises, they had ETO Plant, Shelling, Grading, Cleaning & Packaging Plant. They carried out the processing for the goods to be exported or sold by the firm.

- he was aware about the firm M/s MR Corporation, Unjha, which is sister concern firm of M/s M R Agro Industries. The firm M/s Jalaram Agriexports Limited had sold only **104.75 MT** of Indian origin coriander seeds to M/s MR Corporation through their brokers M/s Krishna Canvassing LLP, Rajkot. The detail of the said sale of coriander seeds was as under:

Details of sale of Indian Origin Coriander Seeds to M/s MR Corporation, sister concern of M/s M R Agro Industries					
INVOICE NO	***DATE***	***GOODS DESCRIPTION***	***BUYER NAME***	***QTY MT***	***VEHICLE no. Mentioned in Eway***
JAE/23-24/F108	*04-07-2023*	*CORIANDER SEEDS*	*MR CORPORATION*	*20.92*	*GJ12BW8103*
JAE/23-24/F109	*04-07-2023*	*CORIANDER SEEDS*	*MR CORPORATION*	*20.92*	*GJ12BX6142*

JAE/23-24/F110	*04-07-2023*	*CORIANDER SEEDS*	*MR CORPORATION*	*20.92*	*GJ12BT4260*
JAE/23-24/F115	*16-07-2023*	*CORIANDER SEEDS*	*MR CORPORATION*	*21.00*	*GJ12BV8017*
JAE/23-24/F116	*16-07-2023*	*CORIANDER SEEDS*	*MR CORPORATION*	*18.00*	*GJ12BZ6068*
JAE/23-24/F117	*16-07-2023*	*CORIANDER SEEDS*	*MR CORPORATION*	*3.00*	*GJ12BZ6068*
			Total	***104.75***	

- He produced the copies of the above-said invoice along with E-way bills under his dated signature. He further stated that the above-said coriander seeds were sold by them through their broker firm M/s Krishna Canvassing LLP, Rajkot.

- He stated that as per the E-way bill, the goods were transported to Unjha by their firm.

3.4.3 During the course of investigation, **Reply dated 01.07.2025 (RUD-18) of Partner of M/s Tirupati Industries, Junagadh** was received wherein he submitted that his firm M/s Tirupati Industries, Junagadh has sold the Indian Origin/domestically Harvested Coriander seeds to from M/s M R Agro Industries and M R Corporation, Unjha having GSTIN no. 24AAQFM6697P2Z3 and 24AAPFM2198E1Z4 respectively. His firm has sold total **166 MT and 168 MT** Indian Origin Coriander seeds to M/s M R Agro Industries and M R Corporation, Unjha respectively under various invoices issued by the said firm. They also submitted the copies of the relevant invoices and its e-way bills.

3.5 Statement dated 17.07.2025 **(RUD-19)** of **Shri Miteshkumar Bhagwanbhai Patel, Authorized Person of M/s M.R. Corporation situated at D-259, New Gunj Bazar, Unjha-384170**, recorded under Section 108 of Customs Act, 1962, wherein he interalia stated that:

- M/s M.R. Corporation is a partnership firm, in which his wife Smt Pinkyben Miteshkumar Patel is one of the partners in the said firm and all the procurement and other sale purchase, accounts are looked after him

- M/s M.R. Corporation is engaged in trading of Agri Commodities i.e. Coriander, Cumin, Fennel Seeds, Mustard Seeds etc. I further state that this firm purchase the said commodities from APMC Mandis and Local Suppliers; M/s M.R. Corporation does not import any commodities; that as and when requirement of any imported goods we purchase the same from our local importer, who import the goods.

- M/s M.R. Corporation operates from a factory at Industrial Factory Unit No. 2, Revenue Survey No. 746, Kamali Road, Unjha, shared with its sister concern, M/s M.R. Agro India Pvt. Ltd. (formerly M.R. Agro Industries); that the factory is equipped with cleaning, sortex, and packing facilities; that both the firms, involved in similar agro-commodity trading, maintain separate accounts and stock but share resources and management, confirming their status as sister concern.

- M/s MR Corporation have exported total 192 MT of Coriander seeds under Advance Authorization No. 811013753 dated 08.01.2025 on behalf of their sister concern firm M/s MR Agro India Pvt. Ltd. (formerly known as MR Agro Industries); that they had exported the Coriander seeds ETO Sterilized under Advance Authorization on behalf of M/s MR Agro India Pvt. Ltd.

- their firm have not any ETO or Sterilization facility, however as and when required take the facility from 3rd party for the said purpose. He further state that mostly they take facility of ETO or Sterilization from M/s Microtol Sterilization Pvt. Ltd., Unjha.

- their our firm had one warehouse on rent at the name of our firm MR Agro India Pvt. Ltd. at Gandhidham, the name and address of the same is Godown Address: EXCEL GODOWN, PLOT NO-12, SECTOR-11, GODOWN NO-07, Near Ambica Weighbridge, KPT Road, Gandhidham - 370201. He further stated that it was just taken just 10 month ago however before the same, they had warehouse situated at Plot No. 6-A, Sector-12, KPT Road, Gandhidham; that the said warehouse is used by their both the firms.

- He was shown panchanama dated 12.05.2025 drawn at the premises of M/s MR Agro India Pvt. Ltd (formerly known as M/s MR Agro Industries) situated at Industrial Factory Unit No. 2, Revenue Survey No. 746, Kamali Raod, TA. Unjha, Brahmanwada, Mahesana, Gujarat, 384215. In token of having perused and understood the same, he puts his dated signature on the last page of the said Panchnama. He agreed with all the facts mentioned in both the said Panchnama.

- that vide below mentioned total 9 containers they had exported total 192 MT Coriander seeds under advance authorization on behalf of M/s MR Agro India Pvt. Ltd.. The detail of the said shipping bill wise is as under;

Sr. No	SB No.	SB Date	Container No.
1	1545797	05.05.2025	CRSU9198790
2	9893670	12.04.2025	MSNU5590281
			MSNU5009417
			MSNU7271724
3	9710122	05.04.2025	JXLU4703059
			JXLU6453220
			HPCU4679092
4	1545791	05.05.2025	JXLU6464591
			JXLU6347086

- On being perused "**MADE UP FILE NO. 1"** containing total pages from 1 to 33, which is resumed under panchanama dated 12.05.2025 drawn at the office cum factory premise of our firm M/s MR Corporation and MR Agro India Pvt. Ltd, he stated that the said documents are related to the tracking of export goods, which were exported by their firms M/s MR Corporation and M/s MR Agro India Pvt. Ltd the same was maintained by their employee Mr Vimal Patel.

- On being peused page no. 21 having heading M.R. Corporation 2025-26 of above mentioned Made up File No.1, he stated that container no. MSNU5590281 & JXLU4703059 are figured in the said sheets; that the said containers were stuffed from the coriander seeds purchased under invoice no. T017/25-26 and T037/25-26 issued by the Tirupati

Industries and transported from Junagadh to Gandhidham through truck no. GJ12BZ7041 and GJ36T2298.

- He stated that M/s MR Corporation and M/s MR Agro India Pvt. Ltd. have purchased the Indian Origin Coriander Seeds from M/s Tirupati Industries.

- He confirmed that M/s M R Corporation had purchased 126 MT of Indian-origin coriander seeds from M/s Tirupati Industries under six invoices (e.g., T015/25-26 dated 04.04.2025 for 21 MT, e-way bill 651884372648; T042/25-26 dated 09.04.2025 for 21 MT, e-way bill 601887118325), all destined for Gandhidham

- These 126 MTs coriander seeds were exported by M/s M.R. Corporation under Advance Authorization No. 0811013753 dated 08.01.2025, belonging to its sister concern, M/s M.R. Agro India Pvt. Ltd vid the four shipping bills between April and May 2025, involved ETO-sterilized coriander seeds, with Certificates of Origin (e.g., GCCI/2025/016/0044184A dated 07.04.2025) and invoices (e.g., MRC2526008 dated 04.05.2025) confirming Indian origin Coriander seeds.

- He admitted M/s MR Corporation had purchased the Indian origin coriander seeds that from local suppliers and transported to their warehouse at Gandhidham; that the said purchased coriander seeds were further exported to their overseas buyer under advance authorization; that the COO and invoice itself evident that the goods exported under the above said 4 shipping bill and advance authorization no. 0811013753 dated 08.01.2025 were totally Indian origin or Indian harvested

- He acknowledged awareness of the Advance Authorization scheme, which mandates that duty-free imported goods be used for export after processing (e.g., sterilization). However, exporting 192 MT of

Indian-origin coriander seeds instead of imported ones constituted a violation of the scheme's provisions, as per Customs Notification No. 21/2023-Customs dated 01.04.2023.

- The statement dated **04.06.2025 of Shri Vimalbhai Amrutlal Patel, Head of Documentation Department of M/s MR Agro India Pvt. Ltd.** recorded under Section 108 of the Customs Act, 1962 was shown to him. In token of having perused and understood the facts mentioned in the said statement, he put his dated signature on the last page of said statement. He stated that he agreed with all the facts stated by their firm's employee Mr Vimalbhai Patel; that he agreed that the Made-up File-1 shown to him is the print outs of the Excel sheet resumed from the PC related to Shri Vimalbhai during the Panchnama Proceedings dated 12.05.2025. He further stated that the said excel file is maintained by Shri Vimalbhai on his instructions to keep proper track of the goods exported by their firm.

- The statement dated **27.05.2025 of Shri Divyesh Ramdas Dasani, Partner of M/s Krishna Canvassing LLP** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agree with the facts mentioned therein; that their firm is doing the sale purchase through the said broker firm; that M/s MR Corporation had sold imported coriander seeds to the various local buyers through the said broker firm.

- The statement dated **29.05.2025 of Shri Pranav Hitendra Shah, Prop of M/s Putshi Trading Co** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Corporation had sold 10 MTs of Coriander seeds imported under**

Advance Authorization to M/s Pushti Trading Co vide the invoices mentioned in the said statement.

- The statement dated **29.05.2025 of Shri Aagma Manishkumar Patwa, Partner of M/s MRP Agrotech Industries, Unjha** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Corporation had sold 60.035 MTs of Coriander seeds imported under Advance Authorization to M/s MRP Agrotech Industries, Unjha** vide the invoices mentioned in the said statement.

- The statement dated **28.05.2025** of **Shri Rakesh Babulal Patel, Prop of M/s Patel Jivram Madhavji, Unjha** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Corporation had sold 51.67 MTs of Coriander seeds imported under Advance Authorization to M/s Patel Jivram Madhavji, Unjha** vide the invoices mentioned in the said statement.

- The statement dated **10.06.2025 of Shri Bhavikkumar Patel, Prop of M/s B.S. Commodity & Export, Unjha** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Corporation had sold 25 MTs of Coriander seeds imported under Advance Authorization to M B.S. Commodity & Export, Unjha** vide the invoices mentioned in the said statement.

- **The e-mail dated 12.06.2025 from pankajrahi11122@gmail.com to driazu-gi@gov.in vide which M/s Pankaj Kumar Neeraj Kumar**

provided the details of purchase of the imported Coriander was shown. In token of having perused and understood the same, he put his dated signature on the last page of said e-mail. He stated that **he agreed with the facts that M/s M R Corporation had sold 118.55 MTs of Coriander seeds imported under Advance Authorization to M/s Pankaj Kumar Neeraj Kumar, Neemuch** vide various invoices as mentioned in the said e-mail.

- **The e-mails dated 13.06.2025 from airan.akshay@gmail.com to driazu-gi@gov.in vide which M/s Shiv Bhole Enterprises, Neemuch** provided the details of purchase of the imported Coriander were shown. In token of having perused and understood the same, he put his dated signature on the last page of said e-mails. He stated that he agreed with the facts that **M/s M R Corporation had sold 148.78 MTs of Coriander seeds imported under Advance Authorization to M/s Shiv Bhole Enterprises**, Neemuch vide various invoices as mentioned in the said e-mail.

- The statement dated **24.06.2025 of Shri Dhruv Rajeshkumar Kakkad, Authorized Representative of M/s Hari Om Agri Impex, Rajkot** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Corporation had sold 107.900 MTs of Coriander seeds imported under Advance Authorization to M/s Hari Om Agri Impex, Rajkot** vide the invoices mentioned in the said statement.

- The statement dated **08.07.2025 of Shri Naitik Bharatbhai Sonpal, Prop of M/s V S International** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R**

Corporation had sold 108 MTs of Coriander seeds imported under Advance Authorization to M/s V S International vide the invoices mentioned in the said statement

- The statement dated **11.07.2025 of Shri Upendrabhai Ratilal Ervadiya, Authorized person of M/s Devdoot Treading Co** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Corporation had sold 62.09 MTs of Coriander seeds imported under Advance Authorization to M/s Devdoot Treading Co** vide the invoices mentioned in the said statement.

- The statement dated **16.07.2025 of Shri Darshil Agrawal, Prop of M/s AP Overseas** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Corporation had sold 64.775 MTs of Coriander seeds imported under Advance Authorization to M/s AP Overseas** vide the invoices mentioned in the said statement.

- The statement of **Shri Atulkumar C Ganatra, Proprietor of M/s Tirupati Corporation, Junagadh dated 11.06.2025** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. **He stated that he agreed with the facts that M/s M R Corporation had sold 241.330 Mts of Coriander seeds imported under Advance Authorization to M/s Tirupati Corporation, Junagadh** vide the invoices mentioned in the said statement. He also noticed the **Annexure-A to the statement of Shri Atulkumar C Ganatra, Proprietor of M/s Tirupati Corporation, Junagadh dated 11.06.2025** wherein the details of sale of Indian

Origin Coriander by M/s Tirupati Corporation to M/s M R Corporation were mentioned. He stated that **he agreed with the facts mentioned therein that the firm had purchased Indian origin Coriander** seeds.

- **On being perusal of page no. 27 of Made up file No. 1 resumed under Panchanama dated 12.05.2025** drawn at the office cum factory premise of our firm M/s MR Corporation and MR Agro India Pvt. Ltd. having heading M.R. Agro Industries 2023-24, he stated that the said page detailed the tracking of 231 MT of Indian-origin coriander seeds, purchased by M/s M.R. Corporation from M/s Tirupati Corporation, Junagadh, and stuffed into 11 containers (e.g., CAIU8564009, HPCU4536532, CULU6062942) for export. He further stated that the said 231 Mts of Coriander seeds were purchased vide 11 invoices, each for 21 MTs (e.g., INV-T543/24-25 dated 02.01.2025 for 21 MT, INV-T620/24-25 dated 04.02.2025 for 21 MT) as mentioned in the statement form M/s Tirupati Corporation and said goods were transported to the firm's Gandhidham Warehouse.

- The above purchased coriander seeds were exported by M/s M.R. Agro India Pvt. Ltd., a sister concern of M/s M.R. Corporation, under Advance Authorization through four shipping bills: SB No. 6976793 (02.01.2025, **63 MT**, containers CAIU8564009, CAIU9550268, BXAU4500530), SB No. 7604862 (25.01.2025, **84 MT**, containers HPCU4536532, BURU6612232, TRLU7653215), SB No. 7779845 (31.01.2025, **63 MT**, containers TCKU7258488, HASU4897618), and SB No. 7919512 (05.02.2025, **54 MT**, containers BSIU8267053, SLVU4644558, CULU6062942)

- The said Coriander seeds were totally Indian Origin which were exported under Advance Authorization after procuring from local supplier namely M/s Tirupati Corporation.

- The statement of **Shri Brijesh Mansukhlal Pateliya, Authorized Person of M/s Vraj Exports, Junagadh dated 23.06.2025** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that M/s M R Corporation had purchased 273 Mts of Indian Coriander seeds from M/s Vraj Exports, Junagadh and the said purchased Indian coriander seeds were exported under the advance Licence to fulfil our export obligation.

- **On being perusal of page no. 19 of Made up file No. 1 resumed under Panchanama dated 12.05.2025** drawn at the office cum factory premise of our firm M/s MR Corporation and MR Agro India Pvt. Ltd. having heading M.R. Agro Industries 2023-24, he stated that he identified the container no. TCLU8506483 & GCXU5906177 in the said sheet and stated that the said containers were stuffed from the coriander seeds purchased under various invoices issued by the M/s Vraj Exports to M/s M R Corporation and transported from junagadh to Gandhidham. He further stated that the said goods exported by M/s M R Agro Industries under advance Authorization No. 811008446 dated 19.06.2023, as documented in two shipping bills: SB No. 2226299 (04.07.2023, 63 MT, containers TCLU8506483, GESU6788635, UETU5446131) and SB No. 2226759 (04.07.2023, 42 MT, containers GCXU5906177, BEAU4930152).

- He perused and signed the invoices (MRA2324148 and MRA2324149, both dated 03.07.2023) and Certificates of Origin (UECCI/2023/016/0553774A/00565646 and UECCI/2023/016/0557382A/00565556, both dated 10.07.2023), related to the above said shipping bills which explicitly stated the goods as Indian-origin.

- He acknowledged that M/s M.R. Corporation purchased these coriander seeds from M/s Vraj Exports, and they were exported by the sister concern, M/s M.R. Agro India Pvt. Ltd., under Advance Authorization. Patel admitted that exporting Indian-origin goods under this scheme, intended for duty-free imported goods, violated its provisions, as the shipping bills and tracking records in the file confirmed the goods' local origin.

- The statement of **Hirenkumar Vinaykant Kotecha, Director of M/s Jalaram Agri export Limited dated 23.06.2025** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that M/s M R Corporation had purchased 104.75 Mts of Indian Coriander seeds from M/s Jalaram Agri Export.

- It is noticed that M/s MR Corporation sold the following Imported Coriander Seeds to the various local buyers.

Sr. No.	Name of Buyer Firm	Quantity Sold (in MT)
1	M/s Putshi Trading Co.	10
2	M/s MRP Agrotech Industries	60.035
3	M/s Patel Jivram Madhavji	51.67
4	M/s B.S. Commodity & Export	25
5	M/s Pankaj Kumar Neeraj Kumar	118.55
6	M/s Shiv Bhole Enterprises	148.78
7	M/s Hari Om Agri Impex	107.9
8	M/s V S International	108
9	M/s Devdoot Trading Co.	62.09
10	M/s AP Overseas	64.775
11	M/s Tirupati Corporation,	241.33
	Total	**998.13**

- The imported coriander seeds were actually imported by their sister concern M/s MR Agro India Pvt. Ltd. (formerly known as M/s MR Agro Industries) under Advance Authorization, which were further sold to various local buyers through the firm i.e. M/s MR Corporation.

- He acknowledged his awareness of the provisions of the Advance Authorization scheme, which prohibit the sale or transfer of duty-free imported goods into the domestic market without paying applicable duties. He further confirmed that the Advance Authorization of M/s M.R. Agro India Pvt. Ltd. did not specify any third-party manufacturer for the ETO sterilization process, yet the firms outsourced this process to M/s Microtol Sterilization Pvt. Ltd., Unjha, as needed, without obtaining or informing customs authorities of the required permissions for transferring duty-free goods for job work, as mandated by Customs Notification No. 21/2023

- Upon reviewing documents produced, including statements from buyers who purchased the imported coriander seeds and suppliers like M/s Tirupati Industries and M/s Vraj Exports from whom Indian-origin coriander seeds were procured for export under Advance Authorization, he admitted that these actions—selling duty-free imported goods locally and exporting Indian-origin goods under the scheme—violated the provisions of Customs Notification No. 21/2023-Customs dated 01.04.2023.Customs dated 01.04.2023.

3.5 Statement dated 17.07.2025 **(RUD-20)** of **Shri Miteshkumar Bhagwanbhai Patel, Director of M/s M.R. Agro India Private Limited (formely known as M/s M.R. Agro Industries) situated at D-259, New Gunj Bazar, Unjha-384170**, recorded under Section 108 of Customs Act, 1962, wherein he interalia stated that;

- He stated that M/s M.R. Agro India Private Limited, formerly M/s M.R. Agro Industries, is a director-managed firm with four directors, including himself, Alpesh Ramjibhai Patel, Ramjibhai Ranchoddas Patel, and Pashiben Bhagwanbhai Patel. He and Alpesh manage operations, with Miteshkumar handling procurement, sales, and accounts, while Alpesh oversees processing and local purchases.

- The firm trades in agri-commodities like coriander, cumin, and fennel seeds, sourcing from APMC markets, local suppliers, and imports. Its factory at Industrial Factory Unit No. 2, Kamali Road, Unjha, shared with another firm namely M/s M.R. Corporation, has cleaning, sortex, and packing facilities; that they also imports and exports coriander seeds, with exports typically through Mundra and Kandla ports, using both locally procured and imported goods.

- M/s M R Corporation is the sister concern firm of M/s M R Agro Industries and Miteshkumar only manages the overall activities of M/s M.R. Corporation, where his wife is a partner; both the firms share a rented warehouse in Gandhidham for storage.

- The firm lacks ETO or sterilization facilities but uses third-party services, primarily from M/s Microtol Sterilization Pvt. Ltd., Unjha, when needed.

- M/s M R Agro industries imported 1869.13 MTs of Coriander seeds under Advance Authorization and he produced the copy of all advance authorization issued by DGFT to M/s M R Agro Industries to import Coriander Seeds.

- He was shown panchanama dated 12.05.2025 drawn at the premises of M/s MR Agro India Pvt. Ltd (formerly known as M/s MR Agro Industries) situated at Industrial Factory Unit No. 2, Revenue Survey No. 746, Kamali Raod, TA. Unjha, Brahmanwada, Mahesana, Gujarat, 384215 and Panchnama dated 12.05.2025 drawn at the premises of M/s M.R. Agro Industries situated at D-259, New Gunj bazaar, APMC, Unjha, Gujarat-384170. In token of having perused and understood the same, he put his dated signature on the last page of the said Panchnamas. He agreed with all the facts mentioned in both the said Panchnamas.

- The **statement dated 04.06.2025 of Shri Vimalbhai Amrutlal Patel, Head of Documentation Department of M/s MR Agro India Pvt. Ltd.** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the facts mentioned in the said statement, he put his dated signature on the last page of said statement. He stated that he agreed with all the facts stated by their firm's employee Mr Vimalbhai Patel; that he agreed that the Made-up File-1 shown to him is the print outs of the Excel sheet resumed from the PC related to Shri Vimalbhai during the Panchnama Proceedings dated 12.05.2025. He further stated that the said excel file is maintained by Shri Vimalbhai on his instructions to keep proper track of the goods exported by their firm.

- The statement dated **27.05.2025 of Shri Divyesh Ramdas Dasani, Partner of M/s Krishna Canvassing LLP** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agree with the facts mentioned therein; that their firm is doing the sale purchase through the said broker firm; that M/s MR Corporation had sold imported coriander seeds to the various local buyers through the said broker firm.

- The statement dated **29.05.2025 of Shri Aagma Manishkumar Patwa, Partner of M/s MRP Agrotech Industries, Unjha** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Agro Industries had sold 15 MTs of Coriander seeds imported under Advance Authorization to M/s MRP**

Agrotech Industries, Unjha vide the invoices mentioned in the said statement.

- The statement dated **28.05.2025** of **Shri Rakesh Babulal Patel, Prop of M/s Patel Jivram Madhavji, Unjha** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Agro Industries had sold 36.295 MTs of Coriander seeds imported under Advance Authorization to M/s Patel Jivram Madhavji, Unjha** vide the invoices mentioned in the said statement.

- The statement of **Shri Naisalkumar Rashikbhai Patel, Proprietor of M/s Madhav Agro Industries, Unjha dated 09.06.2025** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that **M/s M R Agro Industries had sold 15 MTs of Coriander seeds imported under Advance Authorization to M/s Madhav Agro Industries, Unjha** vide the invoices mentioned in the said statement.

- **The e-mail dated 12.06.2025 from pankajrahi11122@gmail.com to driazu-gi@gov.in vide which M/s Pankaj Kumar Neeraj Kumar provided** the details of purchase of the imported Coriander was shown. In token of having perused and understood the same, he put his dated signature on the last page of said e-mail. He stated that **he agreed with the facts that M/s M R Agro Industries had sold 142.30 MTs of Coriander seeds imported under Advance Authorization to M/s Pankaj Kumar Neeraj Kumar, Neemuch** vide various invoices as mentioned in the said e-mail.

- **The e-mails dated 13.06.2025 from airan.akshay@gmail.com to driazu-gi@gov.in vide which M/s Shiv Bhole Enterprises,**

Neemuch provided the details of purchase of the imported Coriander were shown. In token of having perused and understood the same, he put his dated signature on the last page of said e-mails. He stated that he agreed with the facts that M/s M R Agro Industries had sold 62.340 MTs of Coriander seeds imported under Advance Authorization to M/s Shiv Bhole Enterprises, Neemuch vide various invoices as mentioned in the said e-mail.

- The statement of **Shri Atulkumar C Ganatra, Proprietor of M/s Tirupati Corporation, Junagadh dated 11.06.2025** recorded under Section 108 of the Customs Act, 1962 was shown. In token of having perused and understood the same, he put his dated signature on the last page of said statement. He stated that he agreed with the facts that M/s M R Agro Industries had sold 140 Mts of Coriander seeds imported under Advance Authorization to M/s Tirupati Corporation, Junagadh vide the invoices mentioned in the said statement. He also noticed the Annexure-A to the statement of Shri Atulkumar C Ganatra, Proprietor of M/s Tirupati Corporation, Junagadh dated 11.06.2025 wherein the details of sale of Indian Origin Coriander by M/s Tirupati Corporation to M/s M R Agro Industries and M/s M R Corporation were mentioned. He stated that **he agreed with the facts mentioned therein that the firm had purchased 1383 Mts of the Indian origin Coriander**.

- On being perused some invoices viz. T957/23-24 dated 18/01/2024, T959/23-24 dated 19/01/2024 and T960/23-24 dated 19/01/2024 issued by M/s Tirupati Agri Exports, sister concern of M/s Tirupati Corporation along with its e-way bills in favour of M/s M R Agro Industries in respect of sale of the Indian coriander seeds and page no. 19 of Made up file No. 1 resumed under Panchanama dated 12.05.2025 drawn at the office cum factory premise of our firm M/s MR Corporation and MR Agro India Pvt. Ltd, he stated that M/s M.R. Agro Industries purchased 63,000 kg (63 MT) of Indian-origin coriander seeds from M/s Tirupati Agri Exports, a sister concern of M/s Tirupati Corporation, through invoices T957/23-24, T959/23-24, and T960/23-24, each for 21,000 kg, dated 18.01.2024 and 19.01.2024. These seeds were transported from Junagadh to the firm's warehouse in Gandhidham and stuffed into container HDMU6766680, TGHU9039844 and TGHU6838507 as confirmed in sheet no. 19 of Made-up File No-1 resumed under panchanama dated 12.05.2025. The goods were exported under Advance Authorization (Nos. 811008449 and 811008493) via shipping bill no. 6832555 dated 18.01.2024.

- He confirmed that the invoice (MRA2324323) and Certificate of Origin (COO) (UECCI/2024/016/0054793A/00059524 dated 22.01.2024) indicated the goods as Indian-origin, as supported by sheet no. 19 of Made-up File No. 1, resumed under panchanama dated 12.05.2025. He acknowledged that exporting these locally procured Coriander seeds under Advance Authorization to fulfill export obligations was a violation of the scheme's conditions, as the goods were not derived from imported materials as required.

- that in a similar manner as discussed above, they purchased the Indian Origin Coriander seeds from the domestic buyers and further stuff the same cargo into the Container and further export the same to different overseas buyers as mentioned in the made up file-1 resumed under panchnama dated 12.05.2025, shown to him.

- he agreed with the fact that they have imported the 1869.135 Mts of Coriander seeds under Advance Authorization and sold the same into Indian domestic market. Further, to fulfil our export obligation, thry purchased the Coriander seeds from Indian domestic market and exported the same under Advance Authorization.

- he was aware of the provisions of import under Advance Authorization and knew that duty-free goods imported under Advance Authorization should not be sold or transferred into the domestic market without payment of applicable duty.

- upon going through the documents produced by him, and the statements of buyers who had purchased the imported Coriander seeds from his firm, as well as the statements of sellers from whom their firm had purchased the Indian Origin Coriander seeds that were later exported under Advance Authorization, it appeared that the provisions of Customs Notification No. 21/2023-Customs dated 01.04.2023 were violated by their firm.

- He stated that he accepted and agreed that their firm had violated the provisions of Advance Authorization and the conditions of Customs Notification No. 21/2023-Customs dated 01.04.2023. He further stated that they have already paid duty amount of Rs. 68 Lakhs under various challans and further assured that they would pay the differential amount of duty leviable on the said sold Coriander seeds.

- It is noticed that M/s M R Agro Industries sold the following Imported Coriander Seeds to the various local buyers.

S.No.	**Buyers**	**Quantity**
1	M/s MRP Agrotech Industries,Unjha	15
2	M/s Patel Jivram Madhavji, Unjha	36.295
3	M/s Pankaj Kumar Neeraj Kumar	142.30
4	M/s Shiv Bhole Enterprises	62.340
5	M/s Madhav Agro Industries	15
6	M/s Tirupati Corporation, Junagadh	140
	Total	**410.935**

4. COMMUNICATION WITH DGFT, RAJKOT:

4.1 Letter F.No. DRI/AZU/GI-02/ENQ-46(INT-26)/2025 dated 10.06.2025 **(RUD-21)** was written by DRI AZU to DGFT, Ahmedabad wherein it is informed that DRI, AZU has initiated an inquiry against M/s M R Agro India Private Limited (formely known as M R Agro Industres) [IEC- 805015728], having Principal place of business situated at D-259, NAVA GUNJ BAZAR, UNJHA, UNJHA, Mahesana, Gujarat, 384170 and office address situated at Industrial Factory Unit No. 2, Revenue survey No. 746, Kamali Road Ta. Unjh, Brahmanwada, Mahesana, Gujarat, 384215 in relation to diversion of the imported Coriander under Advance Authorization Scheme and further requested that any request made by the M/s M R Agro Industries (IEC: 805015728) regarding modification of Advance Authorization or any other request related to the same may not be considered.

5 ANALYSIS OF DOCUMENTS PRODUCED BY THE VARIOUS BUYERS AND IMPORTER;

5.1 The firm M/s M R Agro Industries imported a total of **1869.135 MT** of coriander seeds from Russia under various **Advance Authorization licenses**. The product was specified for the export item "Coriander Seeds (Sterilized)." However, it was confirmed by both partner and Head of Documentation department that **no sterilization plant** existed at the factory premises and **no supporting manufacturer** was declared in the said license.

5.2 In the absence of in-house ETO sterilization, M/s M R Agro Industries claimed to have availed job work from **M/s Microtol Sterilization Pvt. Ltd.**, but **no prior permission or intimation** was given to the competent authority, nor was the job worker's name reflected in the license or shipping documents, which is mandatory as per the terms of Advance Authorization.

From the statement of the partner, it was admitted that **duty-free imported coriander seeds** were **diverted to the domestic market** and Indian origin coriander was procured separately and exported under cover of the Advance

Authorization licenses. The documents and buyer statements substantiate this admission.

5.3 Further, form the analysis of import data of Ms. M R Agro Industries, it is found that M/s M R Agro Industries stared imported Coriander seeds under advance authorization since May 2023 and it is pertinent to mention here that after Aug 2023, all the imports made by M/s M R Agro Industries was under Advance Authorization. From the analysis of statement of various buyers recorded under section 108 of the Customs Act, 1962, it is found that total of **1245.35 MT** imported Coriander was sold by M/s M R Agro Industries and M/s M R Corporation after Aug 2023 **(as Annexure-B)** which evidently means that the Coriander seeds that was imported under Advance Authorization by M/s M R Agro Industries was definitely sold into Indian domestic market as all imports after Aug-23 were made under Advance Authorization.

5.4 Further, from the analysis of the Made-up File No. 1 **(RUD-22)** resumed under Panchnama dated 12.05.2025 drawn at M/s. M. R. AGRO INDIA PRIVATE LIMITED (formerly M/s M R AGRO INDUSTRIES) situated at Industrial Factory Unit No. 2, Revenue survey No. 746, Kamali Road Ta. Unjh, Brahmanwada, Mahesana, Gujarat, 384215, it was found that M/s M R Agro industries had maintained a sheet showing track of export of Coriander seeds i.e details of Coriander seeds from locally purchased by them for export of the said coriander seeds. The information in sheet maintained by them, which was resumed under panchnama dated 12.05.2025, have elaborated details of their purchases including particulars viz. Date, Party Name, Bags, Packs, Weight, Item, Bill No., Truck No. and further at the same row Export Details viz. Invoice No., date, Bags, Packs, Weight, Item, Container No. Seal No, Truck No. were mentioned. On verification, it was found that the purchases were either made by themselves or by their sister concern viz. M/s. M.R. Corporation. Further, the said worksheet showing details of local purchase vis-à-vis their export of coriander seeds were also confirmed by the both partner and Head of Documentation department of

M/s M R Agro Industries vide their statement recorded under section 108 of the Customs Act, 1962.

5.5 Being an illustrative example of the information in the form of sheet resumed under panchnama dated 12.05.2025, the following shipping bill details were analyzed in detail.

						BILL 497, rate-63.50	GJ12BY7995	171	06.08.23	840	25	21000	CORIADNER	MIOU4963770	HDASCO 238759	ITEK 02843129	GJ12BT1292
17.08.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 549, rate-63.50	GJ12BY7236	MRC-83	18.08.23	840	25	21000	CORIANDER	BMOU6254684	KMTC381599	ITEK02882913	GJ12BT0017
17.08.23	TIRUPATI CORPORATION	840	25	21000	CORIADNER	BILL 548, rate-63.50	GJ12BY7739	MRC-83	18.08.23	840	25	21000	CORIANDER	BMOU6349244	KMTC381582	ITEK02882914	GJ12BW2334
18.08.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 555, rate-63.50	GJ34T4169	MRC-83	19.08.23	840	25	21000	CORIANDER	TEMU7793920	KMTC381544	ITEK02882915	GJ12BY2632
18.08.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 553, rate-63.50	GJ12BZ7053	MRC-83	19.08.23	840	25	21000	CORIANDER	KMTU9271418	KMTC381550	ITEK02882916	GJ12BT0353
24.08.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 572, rate-63.50	GJ12BZ7739	179	25.08.23	840	25	21000	CORIANDER	TXGU6069810	KMTC 381600	ITEK 02843133	GJ12BZ6467
24.08.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 573, rate-63.50	GJ12BX7995	179	25.08.23	840	25	21000	CORIANDER	TXGU6063787	KMTC 381351	ITEK 02843134	GJ12CT1090
27.08.23	VRAJ EXPORT	840	25	21000	CORIANDER	BILL 150, rate-63.50	GJ12BZ4115	180	27.08.23	840	25	21000	CORIANDER	JZPU8025467	A 4231875080	ITEK02843135	GJ12BT0386
27.08.23	VRAJ EXPORT	834	25	21000	CORIANDER, 3 BAG SH	BILL 151, rate-63.50	GJ12BZ3328	180	27.08.23	840	25	21000	CORIANDER	JXLU7808480	A 4231875073	ITEK02843136	GJ12BW1509
27.08.23	VRAJ EXPORT	840	25	21000	CORIADNER	BILL 152,rate-63.50	GJ12BY7506	180	27.08.23	840	25	21000	CORIANDER	TGBU7157234	A 4231875072	ITEK02843137	GJ12BZ7012
27.08.23	VRAJ EXPORT	840	25	21000	CORIANDER	BILL 153, rate-63.50	GJ12BV7213	180	27.08.23	840	25	21000	CORIANDER	TRHU6103330	A 4231875078	ITEK02843138	GJ12AZ0612
27.08.23	VRAJ EXPORT	840	25	21000	CORIANDER	BILL 154, rate-63.50	GJ12BY9388	180	27.08.23	840	25	21000	CORIANDER	GAOU6119390	A 4231875070	ITEK02843139	GJ12BW3509
27.08.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 601, rate-63.50	GJ12BZ7276	180	27.08.23	840	25	21000	CORIANDER	TGBU7057132	A 4231875068	ITEK02843140	GJ12BW2868
28.08.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 602, rate-63.50	GJ12BT9353	180	27.08.23	840	25	21000	CORIANDER	BEAU5015741	A 4231875075	ITEK02843141	GJ12BZ1647
02.09.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 606, rate-67.50	GJ12BX9388	195	27.09.23	840	25	21000	CORIADNER	BMOU6254956	KMTC398054	ITEK 02885022	GJ12BX5732
02.09.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 605, rate-67.50	GJ12BZ5904	196	27.09.23	840	25	21000	CORIADNER	BSIU8043705	EMCQFA 1482	ITEK 02885023	GJ12BT4493
02.09.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 607, rate-67.50	GJ12BY5881	196	27.09.23	840	25	21000	CORIADNER	GAOU6394073	EMCQFA 1472	ITEK 02885024	GJ12BT1508
04.09.23	TIRUPATI CORPORATION	840	25	21000	CORIANDER	BILL 613, rate-67.50	GJ12BT5573	196	27.09.23	840	25	21000	CORIADNER	EGHU9342706	EMCQFA 1492	ITEK 02885025	GJ12BV4175

Shipping Bill No. 4224535 dated 27.09.2025

5.5.1 In case of Shipping Bill No. 4224535 dated 27.09.2025 filed by M/s. M.R. Agro Industries for export of 63 MTs of coriander seeds under Advance Authorization, vide container numbers BSIU8043705, GAOU6394073 and EGHU9342706. On analyzing of the sheet maintained by the importer and resumed under panchnama at page No. 3 of the Made up file no 1 which clearly shows that the export containers were stuffed with the goods which were locally purchased from M/s Tirupati Corporation vide invoice no. 605, 607 and 613. The details were also verified at the E-way Bill and the details mentioned at the sheet found tallied with E-way Bills.

Purchase Details as per sheet

Date	Party Name	Bags	Pack	Weight	Item	Bill No.	Truck No.
02.09.23	Tirupati Corporation	840	25	21000	Coriander	Bill 605 rate 67.5	GJ12BZ 5904
02.09.23	Tirupati Corporation	840	25	21000	Coriander	Bill 607 rate 67.5	GJ12BY 5881
04.09.23	Tirupati Corporation	840	25	21000	Coriander	Bill 613 rate 67.5	GJ12BT 5573

Export details as per Sheet (mentioned against Purchase details)

Invoice No.	Date	Bags	Pack	Weight	Item	Container No.	Seal No.	Tuck No.
196	27.09.23	840	25	21000	Coriander	BSIU8043705	ITEK02855023	GJ12BT4493
196	27.09.23	840	25	21000	Coriander	GAOU6394073	ITEK028855024	GJ12BT1508
196	27.09.23	840	25	21000	Coriander	BGHU9342706	ITEK02885025	TJ12BV4175

5.5.1.2 The information available at the sheet were corroborated with export documents and e-way bills of the seller of the goods (party name) and found matched with each other, which clearly evident that the goods which were locally procured by M/s. M.R. Corporation were stuffed at the containers, as mentioned against its purchase details, and exported to the overseas buyer. Accordingly, it is evident that the goods so exported vide this Shipping Bill were actually procured locally from M/s. Tirupati Corporation and exported vide the Shipping Bill No. 4224535 dated 27.09.2025 towards fulfillment export obligation of Advance Authorization, which is inadmissible under the provisions of Foreign Trade Policy.

Shipping Bill No. 3513909 dated 28.08.2023

5.5.2 Further, in respect of shipping bill No. 3513909 dated 28.08.2023 filed by M/s. M.R. Agro Industries for export of 147 MTs of Coriander seeds under Advance Authorization, the analysis of sheet maintained by the importer resumed under panchnama at page No. 3 of the Made up file no 1 which clearly shows that the export containers were stuffed with the goods which were locally purchased from M/s Viraj Export vide invoice no. 150, 151, 152, 153 and 154 and M/s. Tirupati Corporation vide Invoice No. 601 and 602. The details were also verified at the E-way Bill and the details mentioned at the sheet found tallied with E-way Bills, with respect to purchase details.

Purchase Details as per sheet

Date	Party Name	Bags	Pack	Weight	Item	Bill No.	Truck No.
27.08.23	Viraj Export	840	25	21000	Coriander	Bill 150 rate 63.5	GJ12BZ4115
27.08.23	Viraj Export	840	25	21000	Coriander	Bill 151 rate 63.5	GJ12BZ3328
27.08.23	Viraj Export	840	25	21000	Coriander	Bill 152 rate 63.5	GJ12BY7506
27.08.23	Viraj Export	840	25	21000	Coriander	Bill 153 rate 63.5	GJ12BV7213
27.08.23	Viraj Export	840	25	21000	Coriander	Bill 154 rate 63.5	GJ12BY9388
27.08.23	Tirupati Corporation	840	25	21000	Coriander	Bill 601 rate 63.5	GJ12BZ7276
28.08.23	Tirupati Corporation	840	25	21000	Coriander	Bill 602 rate 63.5	GJ12BT9353

Export details as per Sheet (mentioned against Purchase details)

Invoice No.	Date	Bags	Pack	Weight	Item	Container No.	P Seal No.	Tuck No.
180	27.08.23	840	25	21000	Coriander	JZPU8025467	ITEK028433135	GJ12BT0386
180	27.08.23	840	25	21000	Coriander	TGBU7157234	ITEK028433136	GJ12BW1509
180	27.08.23	840	25	21000	Coriander	TGBU7157234	ITEK028433137	GJ12BZ7012
180	27.08.23	840	25	21000	Coriander	GAOU6119390	ITEK028433138	GJ12AZ0612
180	27.08.23	840	25	21000	Coriander	TGBU7057132	ITEK028433139	GJ12BW3509
180	27.08.23	840	25	21000	Coriander	BEAU5015741	ITEK028433140	GJ12BW2868
180	27.08.23	840	25	21000	Coriander	JXLU7808480	ITEK028433141	GJ12BZ1647

5.5.2.2 The above information available at the sheet resumed under panchnama dated 12.05.2025 were corroborated with export documents and e-way bills of the seller of the goods (party name) and found matched with each other, which clearly indicate that the goods locally procured by

M/s. M.R. Corporation and the said goods were stuffed at the containers, as mentioned against their purchase details of the said sheet, and exported to the overseas buyer. Accordingly, it is evident that the goods so exported under this Shipping Bill were actually procured locally from M/s. Viraj Export and M/s. Tirupati Corporation and the goods so procured locally were exported vide the Shipping Bill No. 4224535 dated 27.09.2025 towards fulfillment export obligation of Advance Authorization, which is inadmissible as per the Foreign Trade Policy.

5.6 Similarly in a same manner, the tracking of purchase of Indian origin coriander seeds and then stuffed into the containers and exported the same under advance authorization were found and the details of the same is annexed as Annexure-C. Total **1172.932 Mts** of Coriander seeds were tracked from as per the Made up File No. 1 resumed under Panchnama dated 12.05.2025. The container number for export and the truck number in which the Indian Origin Coriander was purchased from different sellers are exactly matches with the details mentioned in the Made up File No. 1 and respective invoices raised by different buyers

5.7 These transactions, as recorded and substantiated during the investigation, further corroborate that M/s MR Agro Industries and M/s M R Corporation sourced Indian origin coriander from domestic suppliers and subsequently exported the same under cover of Advance Authorization, rather than using the imported duty-free stock which is contradiction to the mandates attached with the Advance Authorization scheme.

5.8 It emerged from the documents and the statement of **Shri Miteshkumar Bhagwanbhai Patel**, Partner of M/s M R Agro Industries, recorded on **17.07.2025**, that the Origin of Coriander seeds mentioned in the **Certificates of Origin**, **shipping documents and purchase invoices** were mentioned **as India.** In one such instance, vide invoice no. MRA2324323 dated 18.01.2024 and its corresponding COO UECCI/2024/016/0054793A/00059524 dated 22.01.2024, total 63 MTs of

Coriander seeds were exported under shipping bill 6832555 dated 18.01.2024. These documents clearly reflect that the goods declared and exported were of Indian origin and not of imported stock, thereby indicating that the export obligations under Advance Authorization were fulfilled using domestically procured coriander seeds.

5.9 The purchase trail established through domestic invoices, e-way bills, and statements of local suppliers is closely aligned with the export records maintained by M/s M R Agro Industries. Each instance of procurement from Indian suppliers corresponds to export consignments declared under various Advance Authorization shipping bills. The quantities purchased from local firms, viz M/s Tirupati Corporation, M/s Vraj Exports and M/s Tirupati Industries etc, mirror the quantities reflected in shipping bills and vehicle number mentioned in the invoices exactly matched with the documents mentioned in Made up File No. 1 resumed under Panchanama dated 12.05.2025 drawn at M/s. M. R. AGRO INDIA PRIVATE LIMITED (formerly M/s M R AGRO INDUSTRIES) situated at Industrial Factory Unit No. 2, Revenue survey No. 746, Kamali Road Ta. Unjh, Brahmanwada, Mahesana, Gujarat, 384215. Additionally, documentary evidence such as sales contracts, Certificates of Origin, and statements recorded during the investigation confirm that the goods exported were of Indian origin. This consistent pattern of sourcing Indian coriander and declaring it against Advance Authorization shipping bills clearly establishes that the export obligations were fulfilled using locally procured goods. The imported duty-free coriander seeds, which were intended for export as per the conditions of the Advance Authorization scheme, were instead diverted into the domestic market. The mapping of these transactions leaves no ambiguity in concluding that the firm systematically substituted Indian origin goods in place of imported materials while continuing to avail the benefits of customs duty exemption.

5.10 As per the statement of concerned person of M/s Krishna Canvassing LLP, it emerged that they facilitated the sale of 1324.35 MTs of coriander seeds by M/s M R Agro Industries and it sister concern M/s MR Corporation to various domestic buyers. It was further stated that these consignments originated from imported coriander seeds held by M/s M R Agro Industries, which were received duty-free under Advance Authorization. The broker confirmed that they acted as an intermediary in these domestic transactions and that the goods were of Russian origin, i.e., imported stock. This directly supports the finding that the duty-free imported goods were diverted into the local market, while the firm fulfilled its export obligations using domestically procured Indian origin goods from various suppliers.

5.11 Based on the documentary evidence such as invoices, e-way bills, and statements recorded during the investigation, it has been established that a After Aug-23, **total of 1245.35 MT of imported coriander seeds were sold by M/s M R agro Industries and M/s M R Corporation** in the local market without payment of customs duty as after Aug-23 , the imported only imported Coriander seeds under Advance Authorization only which definitely proves that Importer Coriander that were sold to different buyers are duty free. These transactions were made through regular commercial channels and were supported by GST invoices issued by M/s M R Agro Industries and it sister concern M/s Agro Corporation. The details of the same is as below:

Name of the buyers	**Quantity (MTs)**
B.S Commodity and export	25
Hari om Agri impex	107.9
Jivram Madhavji	66.6
Madhav Agro	15
MRP Agro tech	60.035
Pankaj kuamr neeraj kumar	260.36
Pushti trading	10
Shiv bhole	211.125
Tirupati Agri Export	140
Tirupati Coporation	241.33
V S International	108
Total	**1245.35**

5.12 During their respective statements recorded under Section 108 of the Customs Act, each of the above-mentioned buyers categorically stated that the coriander seeds received from M/s M R Agro Industries and its sister concern M/s Agro Corporation were of imported origin. The buyers also confirmed that the transactions were conducted on the basis of prevailing market prices and supported by regular GST invoices. It was uniformly stated that M/s M R Agro Industries and it sister concern M/s Agro Corporation did not disclose the duty-free status of the imported goods, and at no point were the buyers informed that the consignments were exempt from customs duty. These facts, as admitted by both buyers and the broker, establish that M/s M R Agro Industries and it sister concern M/s Agro Corporation diverted imported duty-free coriander into the domestic market, in violation of the conditions attached to the Advance Authorization scheme.

5.13 From the cumulative analysis of the statements recorded during the investigation, documentary evidence including GST invoices, e-way bills, shipping bills, Certificates of Origin, and the admission of facts by the partner of M/s M R Agro Industries, it is clearly established that the firm violated the conditions of the Advance Authorization scheme and the applicable Customs Notification. The investigation has revealed that M/s M/s M R Agro Industries diverted duty-free imported coriander seeds into the domestic market without payment of applicable customs duty, exported Indian origin coriander seeds procured from local suppliers while claiming fulfillment of export obligations under Advance Authorization, and used authorization numbers on shipping bills despite the exported goods not being derived from the corresponding imports. The consistent pattern of substitution, concealment of the nature of goods, and unauthorized sale of exempted materials indicates deliberate misuse of the benefits granted under the export promotion scheme.

6 QUANTIFICATION OF IMPORTED GOODS AND DIVERSION THEREOF:-

SCN No.: 36/2026-27/COMM/N.S./Adjn/MCH

6.1 After scrutiny of records, it was observed that M/s M R Agro Industries, Injha had imported duty free goods through Mundra Port (INMUN1). The Advance Authorisations were registered at Mundra Port (INMUN1). The details of the clearances made are mentioned as under:-

S. No.	Port Code	BE No.	BE Date	Item Description	CTH	QUANTITY (MT)	ITEM WISE AV	Advance Autho No.
1	INMUN1	6119698	25-05-2023	CORIANDER SEEDS	9092190	110	60,22,954	811008091
2	INMUN1	6964577	20-07-2023	CORIANDER SEEDS WHOLE	9092190	110	56,39,658	811008394
3	INMUN1	7313662	11-08-2023	CORIANDER SEEDS WHOLE	9092190	110	56,63,368	811008447
4	INMUN1	7313663	11-08-2023	CORIANDER SEEDS WHOLE	9092190	106.65	54,90,893	811008394 & 811008447
5	INMUN1	7456794	21-08-2023	CORIANDER SEEDS WHOLE	9092190	110	56,83,691	811008449
6	INMUN1	7456792	21-08-2023	CORIANDER SEEDS WHOLE	9092190	109.2	56,42,355	811008447 & 811008449
7	INMUN1	8832537	18-11-2023	CORIANDER SEEDS WHOLE	9092190	110	58,00,146	811008449 & 811008493
8	INMUN1	8984883	29-11-2023	CORIANDER SEEDS WHOLE(OTHER DETAILS AS PER INV & PL)	9092190	110	55,42,965	811008493
9	INMUN1	9704659	17-01-2024	RAW CORIANDER SEEDS (OTHER DETAILS AS PER INV & PL)	9092190	107.9	58,30,527	811008493 & 811010454
10	INMUN1	2439992	06-03-2024	CORIANDER SEEDS (OTHER DETAILS AS PER INV & PL)L)	9092190	110.5	59,71,022	811010454
11	INMUN1	3410148	09-05-2024	CORIANDER SEEDS WHOLE	9092190	83.7	46,40,689	811010454
12	INMUN1	3882332	07-06-2024	CORIANDER SEEDS WHOLE	9092190	20.96	11,61,424	811010454
13	INMUN1	3975499	13-06-2024	CORIANDER SEEDS (CORIANDER SEEDS WHOLE)	9092190	73.025	32,99,389	811011752
14	INMUN1	3975320	13-06-2024	CORIANDER SEEDS (CORIANDER SEEDS WHOLE)	9092190	110.35	61,14,653	811011752
15	INMUN1	5018557	12-08-2024	CORIANDER SEEDS (CORIANDER SEEDS WHOLE)	9092190	110.625	65,68,129	811011752 & 811011754
16	INMUN1	5060232	14-08-2024	CORIANDER SEEDS (CORIANDER SEEDS WHOLE)	9092190	66.225	39,31,971	811011754
17	INMUN1	7893134	20-01-2025	CORIANDER SEEDS WHOLE	9092190	80	53,20,024	811011751 & 811011754

18	INMUN1	8040314	28-01-2025	CORIANDER SEEDS WHOLE	9092190	110	72,66,590	811011751 & 811013753
19	INMUN1	8234194	07-02-2025	CORIANDER SEEDS WHOLE	9092190	120	80,99,142	811013753
			Total			1,869	10,36,89,589	

6.2. After scrutiny of import data and records, it was observed that M/s M R Agro Industries had imported **1869 MT of goods**, i.e., Coriander Seeds, valued at Rs. **10,36,89,589/- (Rupees Ten Crores Thirty Six Lakhs Eighty-Nine Thousand Five Hundred and Eighty-Nine only)** under the Advance Authorization Scheme through Mundra Port during the period from 25.05.2023 to 07.02.2025, as detailed in Annexure-A. Further, during inquiry, it was revealed/found that the said firm had sold the total quantity i.e**. 1869 MT duty-free coriander seeds** imported under the Advance Authorization Scheme in the local market.

6.3 During the course of the inquiry, statements were recorded from various brokers, buyers, and sellers who had carried out transactions involving coriander seeds with M/s M R Agro Industries and its sister concern firm M/s M R Agro Corporation. During the recording of these statements, several documents related to the local procurement and sale of coriander seeds by M/s M R Agro Industries and its sister concern firm M/s M R Agro Corporation were produced, identified, and thoroughly examined. Based on the detailed scrutiny and analysis of these documents, along with corroborative statements of the involved parties, it was revealed that the entire quantity of coriander seeds imported duty-free under the Advance Authorization Scheme had 1172.932 MT was specifically identified and traced through documentary evidence as per the Made up File No.1 resumed under Panchnama dated 12.05.2025 and was further admitted by the respective buyers during their statements. The said act constitutes a clear violation of the conditions prescribed under the Advance Authorization Scheme, as the goods were sold locally without payment of the applicable customs duty.

6.4 Partner of M/s M R Agro Industries admitted that the firm had imported duty-free coriander seeds under the Advance Authorisation Scheme and subsequently sold the same in the domestic market. In order to fulfill the export obligation linked to the Advance Authorisation, the firm procured Indian-origin coriander seeds from local sources and exported them while declaring the Advance Licence number. He acknowledged being fully aware of the legal provisions governing the Advance Authorisation Scheme, including the prohibition on the sale or transfer of duty-free imported goods in the domestic market without payment of applicable customs duty. He further admitted that the firm had not informed or obtained prior permission from any competent authority for transferring the imported goods for sterilization or job work, as required under Customs Notification No. 21/2023-Customs dated 01.04.2023. Upon reviewing relevant documents, including statements of buyers and sellers involved in the transactions, he conceded that the firm had contravened the conditions of both the Advance Authorisation Scheme and the said customs notification. He accepted responsibility for the violations.

6.5 Further, M/s M R Agro Industries had accepted that they had sold the duty free goods into domestic market and had voluntarily paid Rs. 68 Lakhs on account of diverted goods imported under Advance Authorization through various challans as mentioned below;-

Sr. No.	Challan No.	Date	Amount Paid (in Rs)
1	6982719192	17.06.2025	20,00,000/-
2	1277586302	18.06.2025	18,00,000/-
3	1373690249	19.06.2025	10,00,000/-
5	3328833680	24.06.2025	10,00,000/-
6	1883273084	04.07.2025	10,00,000/-
		Total	**68,00,000/-**

7. <u>**Legal Provisions applicable in the case:-**</u>

A. The Foreign Trade (Development and Regulation) Act, 1992

(i) Section 11: Contravention of provision of this Act, rules, orders and exports and import policy: - No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy for the time being in force.

B. Foreign Trade (Regulation) Rules, 1993

(i). RULE 14: Prohibition regarding making, signing of any declaration, statement or documents: -

No person shall make, sign or use or cause to be made, signed or used any declaration, statement or document for the purposes of obtaining a license or importing any goods knowing or having reason to believe that such declaration, statement or document is false in any material particular.

C. RELEVANT PROVISIONS OF ADVANCE AUTHORISATION SCHEME UNDER FOREIGN TRADE POLICY 2015-2020:-

Chapter 4 of Export and Import Policy 2015-2020 (FTP 2023**) titled Duty Exemption/Remission Scheme and sub paras there under read as:-**

4.00. Scheme under this chapter enables duty free imports of inputs for export production, including replenishment of input or duty remission.

4.03. (a) Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage)……………………"

*4.16 (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.*

D. NOTIFICATIONS UNDER THE CUSTOMS ACT, 1962:-

The conditions for import of the inputs under Advance Authorisation and there utilization has statutory backing in Notification No. 21/2023-Cus dated 01.04.2023 issued by the CBIC which, among other things, states that:

1. **Notification No. 21/2023 – Customs dated 01.04.2023** *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 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, 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 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A 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 said 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 fulfilment 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 authorisation 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 authorisation;

(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) ....

(vi) ....

(vii) ………

(viii)……..

(ix)……..

(x)………

(xi)……..

(xii) 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 goods and services tax provisions permitting transfer of materials for job work;

(xiii) that in relation to the said authorisation 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

2. *Where the materials are found defective or unfit for use, the said materials may be re-exported back to the foreign supplier within six months from the date of clearance of the said material or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow: Provided that at the time of re-export the materials are identified to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, as the materials which were imported.*

E. CUSTOMS ACT, 1962:-

(1) Section 2(39) – "Smuggling *"in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 or Section 113 of the Customs Act, 1962.*

(2) Section 3. Classes of officers of customs. -

1[There shall be the following Classes of officers of customs, namely:-

(a) Principal Chief Commissioner of Customs or Principal Chief Commissioner of Customs (Preventive) or Principal Director General of Revenue Intelligence;

(b) Chief Commissioner of Customs or Chief Commissioner of Customs (Preventive) or Director General of Revenue Intelligence;

(c) Principal Commissioner of Customs or Principal Commissioner of Customs (Preventive) or Principal Additional Director General of Revenue Intelligence or Principal Commissioner of Customs (Audit);

(d) Commissioner of Customs or Commissioner of Customs (Preventive) or Additional Director General of Revenue Intelligence or Commissioner of Customs (Audit);

(e) Principal Commissioner of Customs (Appeals);

(f) Commissioner of Customs (Appeals);

(g) Additional Commissioner of Customs or Additional Commissioner of Customs (Preventive) or Additional Director of Revenue Intelligence or Additional Commissioner of Customs (Audit);

(h) Joint Commissioner of Customs or Joint Commissioner of Customs (Preventive) or Joint Director of Revenue Intelligence or Joint Commissioner of Customs (Audit);

(i) Deputy Commissioner of Customs or Deputy Commissioner of Customs (Preventive) or Deputy Director of Revenue Intelligence or Deputy Commissioner of Customs (Audit);

(j) Assistant Commissioner of Customs or Assistant Commissioner of Customs (Preventive) or Assistant Director of Revenue Intelligence or Assistant Commissioner of Customs (Audit);

(k) such other class of officers of customs as may be appointed for the purposes of this Act

(3) **Recovery of duties not levied or not paid or short levied or short paid or erroneously refunded:-**

Section 28(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.

(4) Interest on delayed payment of duty:-

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

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

(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.

(5) Section 111:- Confiscation of improperly imported goods, etc.:-

Sub Section 111 (o) *stipulates that 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.*

(6) 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 the goods which he knows or has reason to believe are liable to confiscation under Section 111;*

Shall be liable to penalty as envisaged in sub clause (i) to (v) of the said Section.

(7) Section 114A- Penalty for short levy or non-levy of duty in certain cases:-

Where the duty has not been levied or has been shor-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.

8 <u>DISCUSSION ON THE EVIDENCES:-</u>

From the facts discussed in the foregoing paras, documentary evidences gathered during the course of investigation, statements of various persons recorded on various dates coupled with the voluntary depositions made by various persons, the following facts emerge:-

- M/s M R Agro Industries Obtained the following Advance Authorization numbers from DGFT Ahmedabad under Advance Authorisation Scheme **on self declaration basis** (without any fix norms) and had utilized for import of duty free Coriander Seeds under Advance Authorisation Scheme. The aforesaid license was issued to M/s MR Agro Industries in terms of **para 4.03 of Foreign Trade Policy 2015-2020** for importing Coriander Seeds without payment of duty by availing the benefit of Notification No. 21/2023-Cus. dated 01.04.2023.

S.No.	Advance Authorizations No.	Advance Authorizations Date
1	811011751	05-06-2024
2	811011754	05-06-2024
3	811013753	08-01-2025
4	811008493	23-06-2023
5	811010454	08-01-2024
6	811011752	05-06-2024
7	811008091	03-05-2023
8	811008394	12-06-2023
9	811008447	19-06-2023
10	811008449	19-06-2023

- As per the para (xii) of Notification No. 21/2023-Cus. Dated 01.04.2023, *the said materials shall not be transferred or sold* It further appears that M/s M R Agro Industries had obtained licenses under Advance Authorization Scheme for import of Coriander Seeds.

- From the investigation conducted, as discussed in the above **paras,** it appears that said duty free imported goods were sold to the various buyers into local market without payment of customs duty.

- As per the terms of the Advance Authorization issued to the importer, M/s M R Agro Industries was permitted to import duty-free coriander seeds with the obligation to export sterilized coriander seeds on a self-declaration basis. However, the inquiry conducted so far has revealed that the firm does not possess any processing facility for carrying out the sterilization process. Furthermore, the importer failed to disclose this material fact at the time of obtaining the Advance Authorization. These findings clearly indicate that the importer had the intent to misuse the Advance Authorization Scheme by availing duty exemption without fulfilling the prescribed export conditions.

- As stated by the partner of M/s M R Agro Industries during the course of inquiry, the firm had allegedly availed sterilization services from a third party. However, it was also admitted that the name of the said third-party service provider was not mentioned in the Advance Authorization issued by the DGFT. Furthermore, it was observed that the importer did not obtain any prior permission from the competent authority for the transfer of duty-free imported goods for job work, as required under the applicable customs notification provisions. These facts indicate that the importer deliberately omitted material information and failed to comply with mandatory procedural requirements, thereby reflecting a clear intent to misuse the benefits granted under the Advance Authorization Scheme.

- In his statement, it was revealed that various buyers had purchased imported coriander seeds from M/s M R Agro Industries and M/s M R Corporation. The details of the purchase of imported coriander after Aug 2023 (after this date, the firm has imported Coriander only under Advance Authorizations) is mentioned as below:

Name of the buyers	Quantity (MTs)
B.S Commodity and export	25
Hari om Agri impex	107.9
Jivram Madhavji	66.6
Madhav Agro	15
MRP Agro tech	60.035
Pankaj kuamr neeraj kumar	260.36
Pushti trading	10

Shiv bhole	211.125
Tirupati Agri Export	140
Tirupati Coporation	241.33
V S International	108
Total	**1245.35**

These transactions involving duty-free imported coriander seeds were also confirmed by Shri Miteshbhai Patel, Partner of M/s M R Agro Industries, during the course of his statement.

9 CONTRAVENTION OF STATUTORY PROVISIONS:

9.1 M/s M R Agro Industries had imported duty free goods under Advance Authorization Scheme issued by DGFT Ahmedabad under Notification No. 21/2023-Cus Dated 01.04.2023 during the period from May 2023 to February 2025. This period was covered under the provisions of The Foreign Trade Policy (FTP) 2023, which came into force with effect from 1st April, 2023.

9.2 As per the terms and conditions of Notification No. 21/2023-Cus., dated 01.04.2023 read with relevant provisions of Exim Policy in force, in order to avail exemption from payment of duty, M R Agro Industries was required to deliver the duty free imported goods at their registered premises as per Actual User Conditions of the said notifications. After delivering the same to their registered premises, they were required to process the same for manufacture of finished goods meant for export only. However, the said materials might be transferred to a job worker for processing subject to complying with the conditions specified in the relevant CBIC notifications permitting transfer of materials for job work. Now, as per the evidence available on record and discussed in the foregoing paragraphs, it appears that the conditions/provisions of the Advance Authorization issued to M R Agro Industries for effecting duty free clearance of impugned goods were not followed by the said firm and the goods imported under the impugned Advance Authorisation were diverted/sold in the open market in as such condition and accordingly the actual user condition (and physical incorporation in export products) requiring fulfillment of export obligation was violated. The condition No. (x) of Notification No. 21/2023-Cus., dated 01.04.2023 had also been violated. Consequently MR Agro Industries was not entitled to avail benefit of duty free clearance in terms of Notification No. 21/2023-Cus., dated 01.04.2023 and as such the duty of Customs but for exemption along with the interest at the applicable rate is recoverable from M R Agro Industries.

9.3 From the facts discussed in forgoing paras and material evidences available on record, it appears that M R Agro Industries was having knowledge of provisions of Customs Act, 1962 and deliberately sold the duty free goods viz. Coriander Seeds in the local market and without payment of aggregate duties of Customs. It appears that they had contravened the provisions of Chapter 4 of the Foreign Trade Policy FTP 2023 read with Notification No. 21/2023-Cus dated 01.04.2023, in as much as they had diverted/sold **1869.135 MTs of goods viz. Coriander Seeds**, imported under the said Scheme for using the same in the export of the resultant products but actually sold in the local market. They had diverted/sold the goods knowingly in the local market to make huge illegal profits. The said duty free goods were supposed to be exported or disposed of in accordance to the provisions of the FTP 2023 and above said notification issued by CBIC but MR Agro Industries violated the conditions of the FTP 2023 and did not fulfill the requisite compliance and conditions for import of duty free inputs & export thereof as envisaged under Advance Authorisation Scheme read with the condition of Notification No. 21/2023-Cus dated 01.04.2023.

9.4 From the facts discussed in the foregoing paras and material evidences available on record, it appears that Shri Miteshbhai Patel diverted/sold the goods imported by them without payment of duty under the Advance Authorizations issued in the name of M R Agro Industries in terms of Notification No. 21/2023-Cus dated 01.04.2023.

9.5. In light of the facts discussed in the foregoing paras and material evidence available on records, it appears that M R Agro Industries had violated/contravened the provisions of Notification No. 21/2023-Cus dated 01.04.2023 read with the provisions of para no. 4.03. & 4.16 of Chapter 4 of Export & Import Policy 2015-2020 in as much as they had imported **1869.135 MTs** of goods viz. Coriander Seeds of CTH **09092190** having CIF Value **₹10,36,89,589/-** (Ten Crores Thirty Six Lakh Eighty Nine Thousand five Hundred eighty nine Rupees Only) for which duty forgone amounts to ₹ **4,11,12,922/- (Four Crores Eleven Lakhs twelve Thousand Nine Hundred Twenty two Rupees Only) (as detailed in Annexure-A attached to this Investigation Report)** against Advance Authorization Scheme and were diverted/sold into the local market as such for sale and were not actually utilized for intended purpose and for fulfillment of its export obligation as envisaged in the said Authorization.

9.6. The violation/infringement of actual user condition and other conditions on the part of M R Agro Industries was further confirmed by way of statements of Shri Miteshbhai Patel which confirms that duty free goods imported under Advance Authorization Scheme had been diverted/sold in local market. Further the statements of the various buyers indicate that the goods imported in the name of M R Agro Industries under Advance Authorization scheme were purchased by them. Further the statements of Shri Miteshbhai Patel indicates that M R Agro Industries was not capable of intended processing of the said imported goods as they have not any processing facility i.e. Sterilization which could enable them for processing the imported goods and thereby the goods were diverted/ sold before making any export goods to fulfill the export obligation in gross violation of the condition of Advance Authorisation and provisions of the relevant CBIC Notification .

9.7 In view of foregoing discussion, the said goods imported under the above mentioned Bills of Entry under Advance Authorisation appears liable to confiscation under Section 111(o) of Customs Act, 1962 for contravention of the conditions of the relevant notification, Advance Authorisation Scheme, Exim Policy and Customs Act, 1962. Also their act of diversion of the said goods is to be treated as smuggling as per Section 2(39) of the Customs Act, 1962. Thus M R Agro Industries by their acts of commission and/or omission had rendered themselves liable for penalty under the provisions of Section 112 of Customs Act, 1962.

9.8 By such acts M R Agro Industries by way of willful mis-statement and suppression of facts, fraudulently availed benefits in terms of Para 4.03 of FTP 2023 in as much as they failed to process any resultant product meant for export the and violated the provisions of Rule 14 of the Foreign Trade (Regulations) Rules, 1993 read with Section 11 of the Foreign Trade (Development and Regulations) Act, 1992. Further, the duty free Coriander Seeds were diverted in local market in violation of the above said provisions and therefore contravened the provisions of Section 3 of Foreign trade (Development & Regulation) Act, 1992.

9.9. The Customs Duty amounting to **4,11,12,922/- (Four Crores Eleven Lakhs twelve Thousand Nine Hundred Twenty two Rupees Only)** (leviable on the illicitly cleared imported goods viz **1869.135** MTs of goods viz. Coriander Seeds is therefore liable to be recovered in terms of proviso to Section 28(4) of Customs Act, 1962 read with the provisions of Notification No. 21/2023-Cus dated 01.04.2023. M R Agro Industries by adopting the above modus had violated the statutory conditions as laid down for Advance Authorization license under Notification No. 21/2023-Cus dated 01.04.2023 and evaded the aforesaid Customs duty by reason of collusion, wilful mis-statement and suppression of facts. The Licenses under Advance Authorization Scheme were obtained, mis-utilised & mis-represented and the facts that no processing facilities were available in the premises of MR Agro Industries was suppressed from the Customs authorities & DGFT Authorities while effecting duty free clearances and the very same fact that the exempted goods were admittedly diverted/sold in the domestic market very clearly establishes mis-statement of the facts on the part of MR Agro Industries who had obtained the license on actual user & self-declaration basis and there upon invocation of provision of Section 28(4) of Customs Act, 1962 for the purpose of demand of duty is attracted. Interest at applicable rate is also liable to be recovered in terms of provisions of Section 28AA of Customs Act 1962. In view of the above discussions, it appears that M R Agro Industries by their acts of omission and commission, had made the goods liable for confiscation under Section 111 of the Customs Act, 1962 and evaded Customs duty amounting to **Rs. 4,11,12,922/-** therefore rendered themselves liable for penalty under section 112(a) & 112(b) of the Customs Act, 1962. The act of evasion of duty by reason of collusion & suppression of facts on the part of MR Agro Industries had rendered them liable for Penal action under Section 114A & 114AA of the Customs Act 1962.

9.10 M/s M R Corporation has exported 192 Mts of Indian Origin Coriander by mentioning the Advance Authorization of M/s MR Agro Industries which is a gross violation of the condition attached to the Advance Authorizations scheme Notification No. 21/2023-Cus dated 01.04.2023. The act of evasion of duty by reason of collusion & suppression of facts on the part of MR Corporation had rendered the goods, having assessable value of Rs. 1,59,87,694/-, liable for confiscation under section 113(i) of the Customs Act, 1962 as it has been exported under a claim for exemption or concession that the exporter is not entitled to. They are also liable for Penal action under Section 114(iii), 114AA & 117 of the Customs Act, 1962.

10 In light of discussions made in the foregoing paras, Shri Miteshbhai Patel had obtained Licence under Advance Authorisation Scheme from DGFT fraudulently in the name of MR Agro Industries on the basis of willful mis-declaration and on the basis of false information and after obtaining the impugned Advance Authorisation Licence, imported 19 consignments of Coriander Seeds as detailed in the table given at **Annexure-A** attached to this **Investigation Report** in the name of MR Agro Industries and cleared the same without paying Customs Duty by availing benefit of Notification No. 21/2023-Cus dated 01.04.2023 against impugned Advance

Authorisations issued in the name of MR Agro Industries and thereby caused a loss to the Government exchequer to the extent of Rs **4,11,12,922/-** Shri Miteshbhai Patel was well aware of the legal provisions governing imports under the Advance Authorisation Scheme to the effect that the duty free goods imported under the said Scheme were subject to the actual user condition and as such could not be sold in the market. By indulging themselves in the unauthorized diversion and sale of duty free goods imported against the impugned Advance Authorisation, Shri Miteshbhai Patel illegally enriched himself at the cost of Government Revenue thereby knowingly causing harm to the economy of the nation. Thus from the circumstantial and documentary evidences available on record it appears that Shri Miteshbhai Patel by way of their act of diverting duty free goods made these liable for confiscation under Section 111 of the Customs Act, 1962 and rendered themselves liable for penal action under Section 112(a), 112(b) & 114AA of the Customs Act, 1962.

10.1 For their acts of omission and commission:

(A) M R Agro Industries has rendered himself liable for penalty under Section 112(a), 112(b), 114A & 114AA of the Customs Act, 1962.

(B) Shri Miteshbhai Patel has rendered himself liable for penalty under Section 112(a), 112(b) & 114AA of the Customs Act, 1962.

(C) M R Corporation has rendered himself liable for penalty under Section 114(iii), 114AA and 117 of the Customs Act, 1962.

11 In view of the above,

11.1 Now, therefore, **M/s M. R. Agro India Private Limited** (Formerly M/s M R Agro Industries) situated at Industrial Factory Unit No. 2, Revenue Survey No. 746, Kamali Road Ta. Unjh, Brahmanwada, Mahesana, Gujarat, 384215 are hereby called upon to show cause to the Pr. Commissioner/Commissioner of Customs, Custom House Mundra having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421 within 30 (Thirty) days from the receipt of this notice, as to why-

(i) The illicitly cleared goods i.e. **1869.135 MTs** of Coriander Seeds valued at **₹10,36,89,589/-** (Rupees Ten Crores Thirty Six Lakh Eighty Nine Thousand Five Hundred Eighty Nine Only) should not be confiscated under Section 111(o) of the Customs Act, 1962.

(ii) Customs duty amounting ₹ **4,11,12,922/-** (Rupees Four Crores Eleven Lakhs Twelve Thousand Nine Hundred Twenty Two Only) foregone on illicitly cleared Coriander Seeds weighing **1869.135 MTs** of Coriander Seeds valued at **₹10,36,89,589/-** (Rupees Ten Crores Thirty Six Lakh Eighty Nine Thousand Five Hundred Eighty Nine Rupees Only) details as per enclosed Annexure-A to this Investigation Report, should not be demanded under Section 28(4) of Customs Act, 1962 read with the provisions of Notification No. 21/2023-Cus dated 01.04.2023.

(iii) Interest at the applicable rates on the said duty amount mentioned at (ii) above from the date of duty free importation till the date of payment of such duty should not be recovered under Section 28AA of Customs Act, 1962;

(iv) Penalty should not be imposed on them under Section 112 (a) & 112 (b) / Section 114A & 114AA of Customs Act, 1962.

(v) The Bond furnished by them against the consignments imported duty free under Advance Authorisations in terms of Notification No. 21/2023-Cus dated 01.04.2023 but diverted as such to the local market, should not be enforced and security if any furnished with bond should not be encashed and appropriated towards their duty liabilities, interest thereon, fine and penalties.

11.2. Further, **Shri Miteshbhai Patel**, Partner of M/s M R Agro Industries, is hereby called upon to show cause to the Pr. Commissioner/Commissioner of Customs, Custom House Mundra having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421 within 30 (Thirty) days from the receipt of this notice, as to why penalty should not be imposed on him under Section 112(a), 112(b) & 114AA of Customs Act, 1962.

11.3 Further, **M/s M R Corporation** is hereby called upon to show cause to the Pr. Commissioner/Commissioner of Customs, Custom House Mundra having his office at 5B, Port User Building, Mundra Port, Mundra, Kutch, Gujarat-370421 within 30 (Thirty) days from the receipt of this notice, as to why

i. the illicitly exported Coriander seeds having Quantity of 192 MTs and having assessable value of Rs. 1,59,87,694/- should not be confiscated under section 113(i) of the Customs Act, 1962 and

ii. the penalty should not be imposed on them under Section 114 (iii), 114AA & 117 of Customs Act, 1962.

12. The noticee may submit their written reply to this Show Cause Notice to the adjudication authority within 30 days of the receipt of this show cause notice. The above noticee is further advised to indicate in his written submission whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in the written submission, it would be presumed that they do not desire to be heard in person. They are also required to produce at the time of showing cause all evidences on which they intend to rely upon in support of their defence.

13. The noticee should note that, if no cause is shown by them against the action proposed to be taken within 30 days from the date of receipt of this show cause notice or if they do not appear before the adjudicating authority i.e. Pr. Commissioner/Commissioner of Customs, Customs House, Mundra having his office at MP & SEZ, Port User Building, Mundra (Kutchh) – 370421 when the case is posted for hearing, the case will be decided ex-parte on the basis of the material evidence available on record.

14. This notice is issued without prejudice to any other action that may be taken against all of them or any other person(s) under the provisions of the Customs Act, 1962 or any other law for the time being in force.

15. This show cause notice is being issued on the basis of evidences available on record and relied upon documents as discussed in the aforementioned paragraphs.

16. The Department reserves the right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

Encl.:

(i) Annexure-A, B & C.

(ii) Annexure-R along with RUD No. 1 to 22.

Digitally signed by
Nitin Saini
Date: 12-08-2026
17:37:04

(Nitin Saini)
Commissioner of Customs
Customs House, Mundra

F.No. GEN/ADJ/COMM/449/2026-Adjn

To, (Noticee),

1. **M/s M. R. Agro India Private Limited**
(Formerly M/s M R Agro Industries)
Industrial Factory Unit No. 2, Revenue Survey No. 746,
Kamali Road Ta. Unjh, Brahmanwada,
Mahesana, Gujarat, 384215

2. **Shri Miteshbhai Patel**, Partner of M/s M R Agro Industries,
Industrial Factory Unit No. 2, Revenue Survey No. 746,
Kamali Road Ta. Unjh, Brahmanwada,
Mahesana, Gujarat, 384215

3. **M/s M R Corporation**,
D-259, New Gunj Bazar,
Unjha, Mahesana, Gujarat, 384170

Copy to:

1. Additional Director General, DRI, Ahmedabad Zonal Unit.
2. Deputy Commissioner/Assistant Commissioner (EDI), Customs House, Mundra with request to upload the Notice in Official Website.
3. Guard File
4. Notice Board