

1386 to 1389

	<p>कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा, सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- <b>370421</b></p> <p><b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421</b></p> <p><b>PHONE:02838-271426/271423 FAX:02838-271425 Email:adj-mundra@gov.in</b></p>	
File No.	:	GEN/ADJ/COMM/249/2023-Adjn-O/o Pr Commr-Cus – Mundra
Order-in-Original No.	:	MUN-CUSTM-000-COM-012-24-25
Passed by	:	K. Engineer Principal Commissioner of Customs, Customs House, AP & SEZ, Mundra.
Date of order and Date of issue	:	16.05.2024 16.05.2024
SCN No. & Date	:	SCN No. GEN/ADJ/COMM/249/2023-Adjn dated 17.05.2023, issued by Commissioner of Customs, Customs.
Noticee(s) / Party / Importer	:	(1) M/s Sunil Taneja Associates (IEC No.0508073341), (2) Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), (3) Sh. Mukhtar Thakur, Director of Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L) (4) M/s Saarthee Shipping Co.(Custom Broker),
DIN	:	20240571MO000000EB7C

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

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

2. यदि कोई व्यक्ति इस अपील आदेश से असंतुष्ट है तो वह सीमा शुल्क अपील नियमावली 1982 के नियम (1)6 के साथ पठित सीमा शुल्क अधिनियम 1962 की धारा 129 A (1) के अंतर्गत प्रपत्र सीए-3 में चार प्रतियों में नीचे बताए गए पते पर अपील कर सकता है -

Any person aggrieved by this Order - in - Original may file an appeal under Section 129 A (1) (a) of Customs Act, 1962 read with Rule 6 (1) of the Customs (Appeals) Rules, 1982 in quadruplicate in Form C. A. -3 to:

“केन्द्रीय उत्पाद एवं सीमा शुल्क और सेवाकर अपीलीय प्राधिकरण, पश्चिम जोनल पीठ, 2<sup>nd</sup> फ्लोर, बहुमाली भवन, मंजुश्री मील कंपाउंड, गिर्धनगर ब्रिज के पास, गिर्धनगर पोस्ट ऑफिस, अहमदाबाद-380 004” “Customs Excise & Service Tax Appellate Tribunal, West Zonal Bench, 2<sup>nd</sup> floor, Bahumali Bhavan, Manjushri Mill Compound, Near Girdharnagar Bridge, Girdharnagar PO, Ahmedabad 380 004.”

o/c

3. उक्त अपील यह आदेश भेजने की दिनांक से तीन माह के भीतर दाखिल की जानी चाहिए।

Appeal shall be filed within three months from the date of communication of this order.

4. उक्त अपील के साथ 1000/- रूपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, दंड या शास्ति रूपये पाँच लाख या कम माँगा हो -/5000 रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, व्याज, शास्ति या दंड पाँच लाख रूपये से अधिक किंतु पचास लाख रूपये से कम माँगा हो 10,000/- रुपये का शुल्क टिकट लगा होना चाहिए जहाँ शुल्क, दंड व्याज या शास्ति पचास लाख रूपये से अधिक माँगा हो। शुल्क का भुगतान खण्ड पीठ बैंचआहरिताट्रिब्यूनल के सहायक रजिस्ट्रार के पक्ष में खण्डपीठ स्थित जगह पर स्थित किसी भी राष्ट्रीयकृत बैंक की एक शाखा पर बैंक ड्राफ्ट के माध्यम से भुगतान किया जाएगा।

Appeal should be accompanied by a fee of Rs. 1000/- in cases where duty, interest, fine or penalty demanded is Rs. 5 lakh (Rupees Five lakh) or less, Rs. 5000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 5 lakh (Rupees Five lakh) but less than Rs. 50 lakh (Rupees Fifty lakhs) and Rs. 10,000/- in cases where duty, interest, fine or penalty demanded is more than Rs. 50 lakhs (Rupees Fifty lakhs). This fee shall be paid through Bank Draft in favour of the Assistant Registrar of the bench of the Tribunal drawn on a branch of any nationalized bank located at the place where the Bench is situated.

5. उक्त अपील पर न्यायालय शुल्क अधिनियम के तहत -/5 रूपये कोर्ट फीस स्टाम्प जबकि इसके साथ संलग्न आदेश की प्रति पर अनुसूची- 1, न्यायालय शुल्क अधिनियम, 1870 के मदसं<sup>o</sup> 6-के तहत निर्धारित 0.50 पैसे की एक न्यायालय शुल्क स्टाम्प वहन करना चाहिए।

The appeal should bear Court Fee Stamp of Rs.5/- under Court Fee Act whereas the copy of this order attached with the appeal should bear a Court Fee stamp of Rs.0.50 (Fifty paisa only) as prescribed under Schedule-I, Item 6 of the Court Fees Act, 1870.

6. अपील ज्ञापन के साथ ऊँटि/दण्ड/जुर्माना आदि के भुगतान का प्रमाण संलग्न किया जाना चाहिये। Proof of payment of duty/fine/penalty etc. should be attached with the appeal memo. अपील प्रस्तुत करते समय, सीमाशुल्क) अपील (नियम, 1982 और CESTAT (प्रक्रिया (नियम, 1982 सभी मामलों में पालन किया जाना चाहिए।

While submitting the appeal, the Customs (Appeals) Rules, 1982 and the CESTAT (Procedure) Rules 1982 should be adhered to in all respects.

7. इस आदेश के विरुद्ध अपील हेतु जहाँ शुल्क या शुल्क और जुर्माना विवाद में हो, अथवा दण्ड में, जहाँ केवल जुर्माना विवाद में हो, न्यायाधिकरण के समक्ष मांग शुल्क का %7.5 भुगतान करना होगा।

An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

### **BRIEF FACTS OF THE CASE**

Specific information was received from the DRI, Pune vide mail dated 17.09.2021 that M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand- 248001 (hereinafter referred to as 'the Importer') have imported 130 MTs of PVC Resin under CTH 39041090 and filed BE No.5440564 dated 14.09.21 under Advance Authorisation but the said consignment appears to be suspicious for reason that the said importer has taken GST registration only in Aug.2020 and filed Nil GST returns and that the said importer may be fictitious and the High Seas seller may also have an active collusion.

2. On the basis of above said information, the SIIB Section, Mundra initiated the investigation and found that M/s Sarthee Shipping, the Customs Broker (Lic.No.ACKPB0705DCH001) has, on behalf of importer namely, M/s Blazeing Star Trade Pvt. Ltd., filed B.E No.5440564 dated 14.09.21 for import of 130 MTs of PVC Resin SG 5 (Suspension Grade) under CTH 39041090 valuing Rs.1,44,10,804/- without duty under Advance Authorisation No.0511000341 dated 22.12.2020 and put on hold the said B.E. for examination. Further, an enquiry was made with the CGST authorities at Dehradun vide letter dated 22.09.2021 for verification of said importer. The CGST Commissionerate, Dehradun has vide e-mail dated 07.10.2021 informed that they have visited the address of M/s Blazeing Star Trade Pvt. Ltd. but it could not be found and therefore, the firm is treated as non-existent.

3. The goods of said B.E No.5440564 dated 14.09.21 loaded in 5 containers viz.No.AXIU1975764, ESPU8040713, TCNU4342769, TGHU8426577 and TGHU9141780 were examined under panchnama dated 12.10.2021 at Transworld CFS, Mundra and the quantity and description were found tallied and samples were also drawn. Further, on the basis of report from CGST, Dehradun authorities, said 130 MTs of PVC Resin of CTH 39041090 valuing Rs.1,44,10,804/- imported vide B.E No.5440564 dated 14.09.21 by M/s Blazeing Star Trade Pvt. Ltd. were placed under seizure under Section 110 of Customs Act, 1962 vide Seizure Memo dated 12.10.2021 and handed over to the Transworld CFS, Mundra for safe custody vide Supratnama dated 12.10.2021.

4. The CGST authorities has vide letter F.No.IV/CGST(9)/AE-1/DDN/Misc/50/2019/Pt dated 13.10.2021 re-confirmed that a visit was made at the address of importer but it was not found. Further, Samples were sent to CRCL, Kandla for chemical analysis which reported the goods to be PVC vide report dated 31.10.2021.

5. It was further noticed that on behalf of said importer, the said C.B. had filed another Bill of Entry No.5548138 dated 22.09.2021 for import of 87.500 MTs of PVC Resin P-1000 (Suspension Grade) under CTH 39041020 valuing Rs.96,28,290/- without duty under Advance Authorisation No.0511000341 dated 22.12.2020. The said goods loaded in 5 containers viz.No.BEAU2597607, SEGU1663012, SEGU1872326, SEGU2400617 and TRHU2958506 were also examined under panchnama dated 10.11.2021 drawn at Saurashtra Containers P.Ltd., CFS, Mundra and the quantity and description was found tallied and samples were also drawn. Further, on the basis of report from CGST, Dehradun authorities, said 87.500 MTs of PVC Resin of CTH 39041090 valuing Rs.96,28,290/- imported vide B.E No. 5548138 dated 22.09.21 by M/s Blazeing Star Trade Pvt. Ltd. were also placed under seizure under Section 110 of Customs Act, 1962 vide Seizure Memo dated 10.11.2021 and handed over to the Saurashtra Containers P.Ltd., CFS, Mundra for safe custody vide Supratnama dated 10.11.2021.

6. Further, Samples were sent to CRCL, Kandla for chemical analysis which reported the goods to be PVC vide report dated 18.11.2021.

7. During the course of investigation, Statement of Shri Khoobani Bharat, Authorized Person of M/s Saarthee Shipping Co., Shah Avenue-1, 2<sup>nd</sup> Floor, Office Number 1, Plot No. 211, Ward 12-B, Gandhidham was recorded on 26.11.2021 wherein he stated inter-alia that :-

- He was working in M/s Saarthee Shipping Co., Shah Avenue-1, 2<sup>nd</sup> Floor, Office Number 1, Plot No. 211, Ward 12-B, Gandhidham since Jan-2015 and looking after import related documentation work of the company, like filing of bill of entry, tracking of documents, Bill of loading, commercial invoice, packing list, certificate of analysis, certificate of origin, KYC documents (bank statement, CHA authority letter, GST Certificate, IEC copy, PAN card copy, A.D. code copy, signature verification letter by bank. His firm M/s Saarthee Shipping Co. is having license no. KDL/CHA/R/09/2011 issued by the Kandla Custom House;
- He stated that the Bill of Entry No. 5440564 dated 14.09.21 and BE No.5548138 dated 22.09.21 for M/s Blazeing Star Trading Pvt. Ltd. were filed by M/s Saarthee Shipping Co., Gandhidham, where he was looking after the BE filing work;
- He stated that he did not know M/s Blazeing Star Trading Pvt. Ltd. directly, but they were filing/looking after imports of M/s Sunil Taneja Associates from last 5-6 years. Sh. Ritesh Jain is the Proprietor of said firm as he informed them that he has sold the goods on high seas sale basis to M/s Blazeing Star and requested their company to file the bill of entry in the

name of M/s Blazeing Star and also informed that he will provide all related documents to them;

- On being asked to inform as to how Mr. Ritesh Jain provided documents to them i.e. vide mail, post or personal delivery and also to provide details of the documents, he stated that they had received copy of Advance Authorisation Script of Blazeing Star through whats app at their office mobile no.9978979200 from the whats app no.7011418729 of Mr. Ramniwas (employee of Sunil Taneja associates) on 11.09.21. Their office has received documents through mail i.d of Ritesh Jain, id is - kritika0072001@yahoo.com to his office mail i.d- import@shreegroup.co.in. Vide mail dated 14.09.21, they had received documents- KYC of Blazeing Star viz. one time authority letter in the name of CHA, IEC copy, GST Certificate, UDYAM Registration Certificate, PAN card copy. Then they had requested them vide mail dated 27.09.21 to provide business proof, address proof (telephone bill, electricity bill), bank statement, signature verification letter by bank. Mr. Ritesh Jain vide mail dated 28.09.21 provided documents viz. signature verification letter issued by Bandhan Bank- Greater Kailash branch- South Delhi, bank statement for the period 01.01.21 to 03.09.21, AADHAR card copy of Mr. Mukhtar Thakur, Director of M/s Blazeing Star, cancel check of Blazeing Star. Hard copies of above documents were received by their office through courier;
- On being asked as to How do they know M/s Sunil Taneja Associates and Sh. Ritesh Jain and from how many years, he stated that M/s Sunil Taneja Associates is their old client and before his joining his office is dealing with this firm. He doesn't know how the said firm contacted their firm;
- On being asked to provide KYC documents of M/s Sunil Taneja Associates, he stated that being an old party they already have KYC documents of M/s Sunil Taneja Associates. Last they had received KYC documents vide letter dated 01.04.2020 viz- one time authority letter in the name of CHA, signature verification letter by HDFC Bank- Gujarnwala branch, Delhi, IEC copy, GST Certificate, PAN card copy of Ritesh Jain, Election Card, Electricity bill, he submitted said copies;
- He stated that they had filed above two bill of entry for M/s. Blazeing Star for the first time. As Mr. Ritesh Jain has provided all KYC documents, therefore their office has not contacted any person of M/s Blazeing Star;
- He stated that on the basis of documents received from Ritesh Jain, they had prepared the check list and send to Sh. Ritesh Jain and he had finalized the same. After that we had filed above said BE's.;
- He stated that they were charging Rs.3600/- + taxes per container from M/s Sunil Taneja Associates after clearing of cargo and in the present BE's cargo not cleared, hence invoice was not raised. They had not received any agency charges from M/s Blazeing Star;

- He stated that their firm had not provided any type of service to M/s Blazeing Star at any point of time;
- On being asked when did they knew that above said BE's was hold by the customs and that the Importer's company is not in existence and whether they have contacted to Mr. Ritesh Jain about it and what he said, he stated that their docks staff informed that above BE's had been hold by the Customs for examination and sampling of goods, at the time of examination and panchnama, it was came to their notice that the importer is not in existence at the declared premises. They had contacted to Mr. Ritesh Jain and informed him, he said that it is not possible as he is in constant touch with the importer. He had received a call from Mr. Ritesh Jain who informed that he has also received summons from the Customs and he will attend the same.

**8.** Summons dated 18.11.2021 and 09.12.20221 were also issued to Sh.Ritesh Jain, Proprietor of M/s. Sunil Taneja Associates, the High Sea Seller and his statement was recorded on 22.12.2021 under Section 108 of the Customs Act, 1962 wherein he stated inter-alia that :

- He is Proprietor of M/s Sunil Taneja Associates which he took during 2001 and M/s Sunil Taneja Associates is doing business of imports and trading, mainly the goods are Petroleum products- Base Oil, Bitumin, Polymers- LLDP, PVC Resin.
- He stated that there is no manufacturing activities in the Sunil Taneja Associates. On being asked as to how did he know Mr. Mukhtar Thakur, Director of M/s Blazeing Star Trade Pvt. Ltd. and from how many years, he stated that during August -21, Mr. Mukhtar Thakur visited his office and informed that he is Director of M/s Blazeing Star Trade Pvt. Ltd. and he has manufacturing activities of PVC pipes at Dehradun factory and also informed that he is exporting PVC pipes. He has requested for supply of imported PVC Resin Qty. 500 M.T. in his company's name.
- On being asked to inform whether he had checked/visited his office/factory premises before supply/sale of PVC Resin to Mr. Mukhtar Thakur and to state how he assured the genuineness of him, he stated that during August end he has again visited his office and negotiated for sale of PVC Resin- K67 suspension grade, Qty. 500 MT. He has given purchase order and against this he had issued performa invoice. He has given Advance Authorisation Certificate. When shipment is ready and he made high seas contract then he collected KYC documents viz. GST Certificate, IEC, Aadhar Card copy, cancel check copy (Bandhan Bank), Memorandum of Article of M/s Blazeing Star Trade Pvt. Ltd., PAN card of Mr. Mukhtar Thakur, PDC Cheques. He provided said documents copies for record.

- On being asked to inform that before selling the goods on high seas basis in respect of Bill of Entry No. 5440564 dated 14.09.21 and BE No.5548138 dated 22.09.21, whether he has checked/visited any premises related to M/s Blazeing Star Trade Pvt. Ltd., he stated that he has not visited, however his employee has visited his Delhi office, 41/25-A, Pandav Road, Viswas Nagar, Delhi-110032 to collect some documents.
- On being asked to inform how many times he met/contacted Mr. Mukhtar Thakur before/after selling above said goods, he stated that he was in continuous in touch with him till he has received message that during investigation his factory address was found fake/non existence. His mobile no. is 8826520721.
- On being asked to inform what are the terms and conditions of said high seas sale contract dated 08.09.2021, he stated that main conditions of the contract was- they will clear the goods at the port and for this purpose they have appointed the CHA M/s Saarthee Shipping Co., Gandhidham (their firms CHA), after out of charge, they have to give the goods in the CFS only, all transportation facility/charges from CFS to factory will be borne by him only. Against this sale, they have taken PDC cheques of Rs.1,27,56,120/-, Rs.95,76,525/- (total 7-8 cheques).
- On being asked to inform whether he has received advance payment/ full payment before or after filing of above said BE's by M/s Blazeing Star, he stated that according to high seas sale contract, the payment terms should be 30 days from BL or before filing of BE, but they mutually agreed payments terms should be 90 days after filing of BE. He has not received any payment in advance or till date. He also stated that till date, he has not deposited the said PDC for clearance. He submitted his firm's bank account statement from 01.05.2021 to 30.11.2021, HDFC Bank, Branch- Rajouri Garden, Account No.50200027347181.
- He stated that the bank account details of M/s Blazeing Star Trade Pvt. Ltd. is, Bank- Bandhan Bank, Branch- Greater Kailash, Account No.10200006885120 and that he doesn't have any other bank account number of any other person.
- On being asked to inform what is the use of PVC Resin and for what purpose M/s Blazeing Star has purchased said PVC Resin, he stated that Mr. Mukhtar Thakur informed him that he is having PVC Pipe manufacturing factory and for that purpose he has purchased PVC Resin. However, PVC resin can also be used for the manufacturing of Toys, PVC films, PVC Shoes, PVC fittings.
- On being asked to inform before the above high seas sale contract whether he has sold any other goods to Mr. Mukhtar Thakur earlier, he stated that before the above high seas sale contract, they have made high seas sale

contract for selling of PVC Resin Qty.265 MT. The said consignment was cleared from Nhava sheva port on 04.09.2021.

- On being asked to inform whether he has received any payments from M/s Blazeing Star against the above said sale, he stated that as per their mutual understanding, he has to pay within 90 days of clearance of goods, therefore, he has not deposited PDC for clearance/payment.
- On being asked as to who has provided documents to M/s Saarthee Shipping Co., Gandhidham, for filing of above said BE's, he stated that Mr. Mukhtar Thakur informed that he doesn't know any CHA for filing the Bill of Entries, he has requested to arrange CHA. M/s Saarthee Shipping Co., Gandhidham, is looking after his CHA work, therefore, he has requested them to file the Bill of Entries of M/s Blazeing Star and has provided import related documents and KYC documents of M/s Blazeing Star to M/s Saarthee Shipping Co.
- On being asked to state when he knew about the customs hold of above said bill of entries and what action/efforts he had taken to trace out Mr. Mukhtar Thakur, he stated that after filing the above said BE in normal case the next day they will get the out of charge. So on the next day, when he called CHA for delivery of goods, then he informed them that the goods had been hold by the SIIB, Customs, Mundra for examination of the goods for the reasons that the goods came from China. After some days the CHA informed that the goods have been examined by the SIIB, Customs and they have seized the said goods for the reasons that M/s Blazeing Star Trade Pvt. Ltd. is non existence company and he has misutilised the Advance Authorization scheme. When he knew about the reasons for hold of said cargo, he submitted the letter dated 25.10.21 to the Customs, Mundra for cancelation of high seas sale contract and amend the bill of entry in his name and get the clearance after payment of applicable duty. He has called many times to his mobile no. but the same is found switch off, he was also trying to trace him through the his bank and several pipe manufacturers.
- On being asked whether he wants to say anything else in this case, he stated he has made sales through high seas sales first time and the buyer is found non existence. He will never repeat this kind of sale. He requested to consider his request to allow amend the bill of entries No.5440564 dated 14.09.21 and BE No.5548138 dated 22.09.21 in his firms name and allow for clearance with payment of applicable duty.

9. Summon dated 18.11.2021, 07.01.2022 and 10.06.2022 were also issued to Mr. Mukhtar Thakur, director of M/s Blazeing Star Trade Pvt. Ltd. but the said person failed to appear for recording of statement.

10. M/s Sunil Taneja Associates has vide letters dated 17.01.2022 and 18.02.2022 has informed that he was not able to contact the importer and his payment is also not received, so he requested to allow to cancel the High Sea Sale Agreement and to allow them to amend the Bs/E and clear the goods to them.

11. Vide letter dated 07.04.2022, Sh.Mukhtar Thakur, director of M/s Blazeing Star Trade Pvt. Ltd. was informed about the request of high sea seller i.e. M/s Sunil Taneja Associates for cancellation of HSS and amendment in Bs/E and clearance of goods to them and was given 07 days' time to establish his claim on the ownership of goods failing which this office shall take necessary action as per law.

12. Since no communication was received from M/s Blazeing Star Trade Pvt. Ltd., but this office received a reply dated 25.04.2022 from Sh.Nagendra Kumar Mishra, Advocate, Civil Court, Siwan on behalf of Sh.Mukhtar Thakur, director of M/s Blazeing Star Trade Pvt. Ltd. that Sh.Mukhtar Thakur is not concerned with any agreement and his name was misused by someone, therefore, vide a letter dated 11.05.2022, a request was made to Import Section, Custom House, Mundra for the provisional release of seized goods to M/s Sunil Taneja Associates on payment of duty, execution of Bond/Bank Guarantee.

13. Accordingly, The Gr.II, custom House, Mundra has vide letter dated 07.06.2022 informed M/s Sunil Taneja Associates about acceptance of their request and directing them for payment of duty, execution of bond/B.G. etc. On furnishing of Bond and B.G. and payment of duty, the Bills of Entry were amended in the name of M/s Sunil Taneja Associates and assessed provisionally and value were reduced on account of deduction of 2% High Sea Sale charges and the goods were released provisionally. The details of provisional assessment are as under:

Sr. No.	Bill of entry No. & date	Assessable value	Duty /Tax assessed					Interest	Date of payment of Duty	Supplier Country	Details of Bond & B.G.
			Custom Duty	SWS	ADD	IGST	Total Duty				
1	5440564 dtd. 14.09.21	1412824 0	141282 4	1412 82	5877 69	292862 1	507049 6	691810	05.08. 22 & 18.08. 22	China	Did not submit Bond / B.G.

2	5548138 dtd. 22.09.21	9439500	943950	9439 5	0	188601 2	292435 7	378564	05.08. 22 & 18.08. 22	Korea	Bond for Rs. 9439 500; B.G. for Rs. 1887 900
Total		2356774 0	235677 4	2356 77	5877 69	481463 3	799485 3	107037 4			

14. Therefore, the duty amounting to Rs. 79,94,853/- assessed provisionally has been paid by the importer alongwith interest of Rs.10,70,374/- vide challans dated 05.08.2022 for Rs.33,03,921/- and dated 18.08.2022 for Rs.57,63,307/-.

15. Therefore, the duty of Rs. 79,94,853/- attempted to evade payment of customs ***duty by fraudulently selling the goods on HSS basis to a non-existent entity*** and therefore, there was mis statement and suppression of facts and fraudulent intention to evade payment of duty on their part and the facts of evasion of duty came to notice only when the Department initiated the enquiry otherwise it would have gone un-noticed. Since M/s Sunil Taneja Associates has paid the duty of Rs.79,94,853/- and interest of Rs. 10,70,374/- vide challans dated 05.08.2022 and 18.08.2022, the same are required to be appropriated.

16. Further, in view of the deliberate and intentional attempt to evade the duty, the goods imported under bills of entry, as detailed in 'Table' in para 23 of Show cause notice, totally valued at **Rs.2,35,67,740/-** imported by M/s Sunil Taneja Associates, Delhi are liable for confiscation under Section 111 (m) of the Customs Act, 1962.

17. During the investigation, it also appeared that M/s Sunil Taneja Associates (IEC No.0508073341), Sh. Ritesh Jain, Proprietor of M/s. Sunil Taneja Associates (IEC No.0508073341) Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), Sh.Mukhtar Thakur, Director of Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L) and M/s Saarthee Shipping Co.(Custom Broker) are liable for penalty under customs Act,1962 for their roles and culpabilities .

18. In view of above investigation, SCN F.No. GEN/ADJ/COMM/249/2023-Adjn dated 17.05.2023 M/s Sunil Taneja Associates (IEC No.0508073341), 1ST, 1442/10, IQBAL BUILDING, IQBAL MARKET , GALI CHULLEY WALI , DELHI , NORTH DELHI , DELHI, 110006 wherein they were called upon to the Commissioner of Customs, Mundra, having his office at First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370421 to show cause, as to why:-

- i) the goods covered under impugned bills of entry should not be assessed finally with full duty of **Rs. 79,94,853/-** (Rupees Seventy Nine Lakh Ninety Four Thousand Eight Hundred and Fifty three only) and duty of **Rs. 79,94,853/-** and interest of **Rs. 10,70,374/-** paid by M/s. Sunil Taneja Associates should not be appropriated.
- ii) the goods valued to **Rs. 2,35,67,740/-** covered under impugned bills of entry should not be confiscated under the provisions of Section 111(m) of the Customs Act, 1962.
- iii) Penalty should not be imposed on the importer under Section 112(a) and/or 112(b) of the Customs Act, 1962. and 114 AA of the Customs Act, 1962.

18.1 Vide the aforesaid show cause notice, Sh. Ritesh Jain, Proprietor of M/s. Sunil Taneja Associates (IEC No.0508073341), IST, 1442/10, IQBAL BUILDING, IQBAL MARKET, GALI CHULLEY WALI, DELHI, NORTH DELHI, DELHI, 110006 was also called upon to show cause to the Commissioner of Customs, Mundra, having his office at First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370421, as to why Penalty should not be imposed on him under Section and 114 AA of the Customs Act, 1962.

18.2. Vide the aforesaid show cause notice, M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand-248001 were also hereby called upon to show cause to the Commissioner of Customs, Mundra, having his office at First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370421, as to why Penalty should not be imposed on them under Section and 112(a)and /or 112(b) of the Customs Act, 1962.

18.3. Vide the aforesaid show cause notice, Shri Mukhtar Thakur, Director of M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), were also hereby called upon to show cause to the Commissioner of Customs, Mundra, having his office at First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370421, as to why Penalty should not be imposed on them under Section and 114 AA of the Customs Act, 1962

18.4. Vide the aforesaid show cause notice, M/s Saarthee Shipping Co.(Custom Broker), Plot No.211, Ward No.12/B, Office No.1 & 2, Second Floor, Shah Avenue-1, Gandhidham-370201 were also called upon to show cause to the Commissioner of Customs, Mundra having his office at First Floor, Port User Building, Custom House Mundra, Kutch, Gujarat-370 421, as to why Penalty should not be imposed on the importer under Section 117 of the Customs Act, 1962.

## WRITTEN SUBMISSION

19. M/s Saarthee Shipping Co.(Custom Broker), Plot No.211, Ward No.12/B, Office No.1 & 2, Second Floor, Shah Avenue-1, Gandhidham-370201 vide letter dated 29.08.2023 filed written submission wherein they have stated as under:-

19.1 At the outset, the Noticee denies the charges and allegations levelled in the captioned Show Cause Notice as baseless and without appreciating facts of the case. The captioned SCN alleges that the Noticee is liable to penalty under Section 117 of the Act on the alleged premise that Noticee filed Bills of Entry for import of the disputed goods not on the direction of M/s Blazing Star Trade Pvt. Ltd., the High Sea Buyer but on the basis of direction from High Sea Seller, M/s Sunil Taneja Associates and the High Sea Sales agreement was effected after the filing of IGM and the Noticee have intended an attempt to evade the duty. The SCN alleges that the role of the Noticee is established in the intended attempt to evade the duty without actually bringing forward any evidence to substantiate the same.

19.2 It is submitted that the Blazeing Star appointed the Noticee as their Custom Broker in terms of Customs Brokers Licensing Regulation 2018 ("CBLR") as per their one time authority letter dated 08.09.2021. The Noticee was in contact of Sunil Taneja who had requested the Noticee to fill the Bill of Entry on behalf of Blazeing Star. The Noticee as per the procedure requested for the copy of Advance Authorisation Scrip along with KYC of Blazeing Star, one time authority letter in the name of the Noticee, IEC copy, GST Certificate, UDYAM Registration Certificate, PAN card copy which was duly received by the Noticee through Whatsapp and email dated 14.09.2021, respectively. After which, the Noticee vide its email dated 27.09.2021 also requested to provide Bank verify CHA Appointment letter, Bank statement with full mention of address and name, GST certificate, IEC copy, Business proof (telephone bill, electricity bill), and Authority letter for Director to carry custom formality. The Noticee received the aforesaid documents vide email dated 27.09.2021. Though the Noticee was not in direct contact with Blazeing Star, the Noticee received all required documents of Blazeing Star through Sunil Taneja.

19.3. Rule 10 of the CBLR states the obligation of a Custom Broker which reads as under:

*"10. Obligations of Customs Broker.-*

*A Customs Broker shall-*

*(a) obtain an authorisation from each of the companies, firms or individuals by whom he is for the time being employed as a Customs Broker and produce such authorisation whenever required by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;*

- (b) transact business in the Customs Station either personally or through an authorised employee duly approved by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;
- (c) not represent a client in any matter to which the Customs Broker, as a former employee of the Central Board of Indirect taxes and Customs gave personal consideration, or as to the facts of which he gained knowledge, while in Government service;
- (d) advise his client to comply with the provisions of the Act, other allied Acts and the rules and regulations thereof, and in case of non-compliance, shall bring the matter to the notice of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;
- (e) exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;
- (f) not withhold information contained in any order, instruction or public notice relating to clearance of cargo or baggage issued by the Customs authorities, as the case may be, from a client who is entitled to such information;
- (g) promptly pay over to the Government, when due, sums received for payment of any duty, tax or other debt or obligations owing to the Government and promptly account to his client for funds received for him from the Government or received from him in excess of Governmental or other charges payable in respect of cargo or baggage on behalf of the client;
- (h) not procure or attempt to procure directly or indirectly, information from the Government records or other Government sources of any kind to which access is not granted by the proper officer;
- (i) not attempt to influence the conduct of any official of the Customs Station in any matter pending before such official or his subordinates by the use of threat, false accusation, duress or the offer of any special inducement or promise of advantage or by the bestowing of any gift or favour or other thing of value;
- (j) not refuse access to, conceal, remove or destroy the whole or any part of any book, paper or other record, relating to his transactions as a Customs Broker which is sought or may be sought by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be;
- (k) maintain up to date records such as bill of entry, shipping bill, transhipment application, etc., all correspondence, other papers relating to his business as Customs Broker and accounts including financial transactions in an orderly and itemised manner as may be specified by the Principal Commissioner of Customs or Commissioner of Customs or the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be;
- (l) immediately report the loss of license granted to him to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be;

- (m) discharge his duties as a Customs Broker with utmost speed and efficiency and without any delay;
- (n) verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;
- (o) inform any change of postal address, telephone number, e-mail etc. to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, of all Customs Stations including the concerned Deputy Commissioner or Assistant Commissioner of the Commissionerate who has granted the license immediately within two days;
- (p) maintain all records and accounts that are required to be maintained under these regulations and preserve for at least five years and all such records and accounts shall be made available at any time for the inspection of officers authorised for this purpose; and
- (q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

19.3.1. Upon perusal of the Regulation 10 of the CBLR, it is clear that the Custom Broker does not have obligation to ascertain the genuineness of the transaction, nor does it restrict the Custom Broker to receive instructions from High Sea Seller rather than High Sea Buyer. The Department has overlooked the fact that the Noticee was appointed by Blazeing Star as per the one-time authorisation letter and received all the required documents for Blazeing Star before filing of Bill of Entry. As per the CBLR, the Custom Broker was required to ascertain genuineness of the importer and correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity and functioning of the client at the declared address by using reliable, independent, authentic documents, data or information. As per the statements of the Noticee, the Noticee requested all the import documents along with KYC documents of Blazeing Star and verified the same and found them to be genuine.

19.3.2. It is pertinent to note that Central Board of Excise and Customs, ("CBEC") New Delhi had issued a clarification vide Circular No. 9/2010-Cus., dated 08.04.2010 which specifically talks about the KYC guidelines. The relevant portion of the Circular is as under:

(iv) *Know Your Customs (KYC) norms for identification of clients by CHAs :*

6. *In the context of increasing number of offences involving various modus-operandi such as misuse of export promotion schemes, fraudulent availment of export incentives and duty evasion by bogus IEC holders etc., it has been decided by the Board to put in place the "Know Your Customer (KYC)" guidelines for CHAs so that they are not used intentionally or unintentionally by importers/exporters who indulge in fraudulent activities. Accordingly, Regulation 13 of CHALR, 2004, has been suitably amended to provide that certain obligations on the CHAs to*

verify the antecedent, correctness of Import Export Code (IEC) Number, identity of his client and the functioning of his client in the declared address by using reliable, independent, authentic documents, data or information. In this regard, a detailed guideline on the list of documents to be verified and obtained from the client/customer is enclosed in the Annexure. It would also be obligatory for the client/customer to furnish to the CHA, a photograph of himself/herself in the case of an individual and those of the authorised signatory in respect of other forms of organizations such as company/trusts etc., and any two of the listed documents in the annexure.

#### **Client/Customer Identification Procedure**

##### **Features to be verified and documents to be obtained from clients/customers**

<b>S. No</b>	<b>Form of organisation</b>	<b>Features to be verified</b>	<b>Documents to be obtained</b>
2	Company	(i) Name of the company  (ii) principal place of business  (iii) mailing address of the company  (iv) telephone, fax number, e-mail address.	(i) Certificate of incorporation  (ii) Memorandum of Association (iii) Articles of Association  (iv) Power of Attorney granted to its managers, officers or employees to transact business on its behalf  (v) Copy of PAN allotment letter (vi) Copy of telephone bill

19.3.3. As per the Circular dated 08.04.2010, the Company is required to submit any two of the listed documents in the annexure. The Noticee has received a copy of Articles of Association, and a copy of Authority Letter and Board Resolution along with other documents. Therefore, the Noticee as per the Circular dated 08.04.2010 has followed the guidelines of KYC documents.

19.4. Further, the allegation that the High Sea Sales agreement was affected after filing of IGM, it is submitted that the Noticee is not privy to High Sea Sales agreement and is not required to ascertain the genuineness of the documents when the Custom Broker is not a party to the said agreement. Without prejudice to the above, it is submitted that the assessing officer while assessing bills of entry never raised any objection relating the High Seas Sales Agreement and the Bills of Entry were duly assessed.

19.4.1. Various Hon'ble Tribunals/Courts have taken a view that Custom Broker is not liable to check the genuineness of the transaction. The Custom Broker prepares the Bill of Entry as per the documents submitted by the importer, the Custom Broker is not an inspector to check the genuineness of the

transaction. There is no dispute about the settled law that Custom Broker is not an inspector to weigh the genuineness of the transaction. It is merely a processing agent of documents with respect to clearance of goods through the Customs House either himself or through his authorized personnel. Reliance is placed upon the case of **B.K. Clearing Agency v Commissioner of Customs (Administration & Airport), Kolkata** reported in 2023-TIOL-409-CESTAT-KOL. The Hon'ble Delhi Tribunal in the case of **M/s Sadagati Clearing Services Pvt Ltd v Commissioner of Customs, (Airport and General), New Delhi** reported in 2023-TIOL-449-CESTAT-DEL has held that it is not the responsibility of Custom Broker to physically go and verify existence of each exporter at every location, let alone keep track as to whether exporters shifted their place of business. Further, in this case, it has also been held that the Customs Broker cannot be faulted for trusting the certificates. Reliance is also placed upon the decision of the Hon'ble Delhi High Court in the case of **Kunal Travels (Cargo) v CC (I & G), IGI, Airport, New Delhi** reported in 2017 (354) E.L.T. 447 (Del.) wherein the Hon'ble Delhi Court held as under:

*"12... It would be far too onerous to expect the CHA to inquire into and verify the genuineness of the IE Code given to it by a client for each import/export transaction. When such code is mentioned, there is a presumption that an appropriate background check in this regard i.e. KYC etc. would have been done by the customs authorities. There is nothing on record to show that the appellant had knowledge that the goods mentioned in the shipping bills did not reflect the truth of the consignment sought to be exported. In the absence of such knowledge, there cannot be any mens rea attributed to the appellant or its proprietor. Whatever may be the value of the goods, in the present case, simply because upon inspection of the goods they did not corroborate with what was declared in the shipping bills, cannot be deemed as misdeclaration by the CHA because the said document was filed on the basis of information provided to it by M/s. H.M. Impex, which had already been granted an IE Code by the DGFT. The grant of the IE Code presupposes a verification of facts etc. made in such application with respect to the concern or entity. If the grant of such IE Code to a non-existent entity at the address WZ-156, Madipur, New Delhi - 63 is in doubt, then for such erroneous grant of the IE Code, the appellant cannot be faulted. The IE Code is the proof of locus standi of the exporter. The CHA is not expected to do a background check of the exporter/client who approaches it for facilitation services in export and imports. Regulation 13(e) of the CHALR, 2004 requires the CHA to : "exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage" (emphasis supplied). The CHAs due diligence is for information that he*

*may give to its client and not necessarily to do a background check of either the client or of the consignment. Documents prepared or filed by a CHA are on the basis of instructions/documents received from its client/importer/exporter. Furnishing of wrong or incorrect information cannot be attributed to the CHA if it was innocently filed in the belief and faith that its client has furnished correct information and veritable documents. The misdeclaration would be attributable to the client if wrong information were deliberately supplied to the CHA. Hence there could be no guilt, wrong, fault or penalty on the appellant apropos the contents of the shipping bills. Apropos any doubt about the issuance of the IE Code to M/s. H.S. Impex, it was for the respondents to take appropriate action. Furthermore, the inquiry report revealed that there was no delay in processing the documents by the appellant under Regulation 13(n)."*

19.4.2. Reliance is also placed upon the following decisions:

- i. Transspeed Logistics Pvt. Ltd. v Commissioner of Customs (Airport & General) reported in 2021 SCC OnLine CESTAT 53;
- ii. Ramvir Singh versus Commissioner of Customs, New Delhi reported in 2022 (5) TMI 148 - CESTAT NEW DELHI;

19.4.3. Therefore, if the importer, in this case the High Sea Buyer, turns out to be fictitious, penalty ought not to be imposed on the Custom Broker in the absence of any coherent evidence to prove the role of the Custom Broker in the alleged act, especially when the Custom Broker has duly undertaken its obligations as per the CBLR.

19.5. The CB has submitted that penalty under section 117 has been wrongly proposed, Section 117 reads as under:

**SECTION 117- Penalties for contravention, etc., not expressly mentioned.** - Any person who contravenes any provision of this Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure, shall be liable to a penalty not exceeding Four lakhs rupees.

19.5.1 On reading of Section 117 of the Act, it is clear that person should have contravened any provisions of the Act or abetted any such contravention. In the present case, the Noticee has neither contravened any provisions of the Act nor abetted in any such contravention.

19.5.2 It is submitted that the Noticee acts as the Custom Broker as per the Authorisation letter issued to the Noticee. The role of the Noticee starts at the time when the Vessel arrives at the respective ports and the documents are handed

over to the Noticee for carrying out assessment in terms of the provisions of the Customs Act. As a Custom Broker, the Noticee files Bill of Entry as per the documents such as invoice, packing list, bill of lading, Country of Origin certificate provided by the importer or his agents.

19.5.2 Section 117 of the Act imposes penalty in case of any contravention of any provisions of the Act or abetment in any such contravention. It is submitted that Section 107 of Indian Penal Code, 1862 defines abetment to include instigating any person to do a thing or engaging with one or more persons in any conspiracy for the doing of a thing, if an act or illegal omission takes place in pursuance of that conspiracy and in order to the doing of that thing, or intentional aid by any act or illegal omissions to the doing of the said act. For intentionally aiding the offender the abettor has to facilitate the crime or has to help the offender in committing the crime/offence.

19.5.3. In the present case, the Noticee has not facilitated the alleged offender in committing the alleged offence. The Department has not brought forward any evidence to show that the Noticee was aware about the fictitious nature of the High Sea Buyer and has done any positive act in the alleged offence. Reliance is placed upon the decision of the Hon'ble CEGAT Chennai in the case of **Syndicate Shipping Services (P.) Ltd. v. Commissioner of Customs, Chennai** reported in [2003] 154 ELT 756 (CEGAT- Chennai) wherein the Hon'ble Tribunal held as under:

*"5. ... This fact reflects upon the appellant's plea of innocence. Otherwise also there is no positive evidence on records to show that the appellant was an accomplice or abettor. It has been held in a number of cases that mere failure by the Custom House Agent to carry out his duties in accordance with law by itself is not sufficient ground to impose personal penalty under Section 117 of the Customs Act, 1962 unless there is evidence to show that the failure was on account of mala fide intention."*

19.5.3.1 In the case of **Yogesh Kumar Vs. CC**, reported in 2016 (344) ELT 1042 (Tri-Del), it was held as under:

*"We have seen the provisions of Section 117 which provides for imposition of penalty on any person who contravenes any provision of the Act or asserts any such contravention and fails to comply with any provisions of the Act. In the present case there is no finding by Commissioner (A) that the appellant abetted with exporter so as to intentionally declare the excess number of ladies suits or as to allow the exporter to claim excess drawback. This seems to be a clear case of human error, wherein 977 suits were mentioned in the EDI as 1977 suits. The said factor would admittedly be incapable of being termed*

*as abetment. As such by extending the benefit of doubt to the appellant who is a CHA only, we set aside the imposition of penalty of Rs. 50,000/- and allow the appeal with consequential relief to the appellant."*

19.5.4 It is submitted that the investigating authorities did not bring any evidence on record to prove that the Noticee attempted to evade the duty or was aware about the fictitious status of the High Sea Buyer. The Noticee has undertaken its responsibility as per the provisions of law with bona fide intent. The Hon'ble Tribunal has taken consistent view that if there is no evidence of aiding and abetting against the Customs Broker, then penalty cannot be imposed on the Custom Broker. Reliance is placed upon the decision of the Hon'ble CESTAT Bangalore in the case of **M/s Schenker India Pvt Ltd v Commissioner of Customs** reported in 2019-TIOL-2741-CESTAT-BANG wherein the Hon'ble Tribunal held as under:

*"6. After considering the submissions of both the parties and perusal of the material on record, I find that the appellant before filing the Bill of Entry has sent the checklist and after confirmation from the importer, he filed the bill of Entry containing the details which were supplied to him by the importer. Further, I find that the appellant has filed the Bill of Entry on the basis of the invoices which is given to him and if the importer has given him the wrong invoice then it is the importer who has contravened the provisions of the Act and penalty should have been imposed on the importer and not the appellant who is only acting as a CHA. Further, I find that the department has not brought any evidence on record to prove that the appellant had the knowledge of the final invoice or the payment made by Weir to M/s. Barron. This issue has been considered in many decisions of the Tribunal and it has been consistently held that if there is no evidence of aiding and abetting against the CHA, then penalty cannot be imposed on CHA."*

19.5.4.1. Reliance is also placed upon the decision of the Hon'ble CESTAT, Chennai in the case of **M/s Diamond Shipping Agencies Pvt Ltd v Commissioner of Customs, Tiruchirappalli** reported in 2017-TIOL-4151-CESTAT-MAD wherein the Hon'ble Tribunal held as under:

*"5. After hearing the learned departmental representatives and after going through the impugned order, I find that the penalties have been imposed upon the importers without attributing any identified role to them. The documents were filed on behalf of the exporter based upon the documents provided to them and there is no allegation of any wrong statement or suppression of any fact. In such a scenario, it can be safely concluded that the appellants were not a party to fraud, if*

*any, committed by the exporter; thus justifying any imposition of penalty upon them.*

*6. Tribunal in a number of decisions has observed that it is not the CHA's role to check the correctness of the declarations made by importer/exporter. Reference can be made to the Tribunal's decision in the case of Jay Kay Exports & Industries Vs Commissioner of Customs (Port), Kolkata reported as 2004 (163) E.LT.359 (Tri.-Kolkata) and in the case of Raj Television Network Vs Commissioner of Customs, Chennai reported as 2007 (215) E.L.T. 71 (Tri.- Chennai) = 2007-TIOL-1068-CESTAT-MAD."*

19.5.5. Therefore, it is submitted that without bringing out any evidence to show that the Noticee has abetted in the alleged offence wherein the High Sea Buyer is fictitious and the High Sea Sales Agreement was effected after filing of IGM, penalty upon the Noticee ought not to be imposed. The Noticee under its bonafide belief, filed Bills of Entry on the basis of the documents provided by the importers. The Department proposes to impose penalty upon the Noticee which is a residuary provision. It is clear from the statement of the Noticee and others that the Noticee had no direct or indirect role to play in the alleged offence. Therefore, penalty ought to be dropped on this count alone.

19.5.6. In view of the above facts, it suffice that the Noticee has not acted as an abettor, facilitator or assisted in the alleged offence.

19.6. In view of the above submissions and cited case laws, the CB has prayed that the allegations and charges levelled in the show cause notice may kindly be dropped in the interest of justice and oblige.

#### **PERSONAL HEARING**

20. Following the principles of natural justice and the provisions laid down in Customs Act, 1962, opportunity of personal hearing in the case was given to the Noticees on 28.02.2024, 03.04.2024 & 18.04.2024.

##### **20.01. 1<sup>st</sup> PH on 28.02.2024:**

Ms. Shweta Garge, Advocate appeared on behalf of M/s Saarthee Shipping Co.(Custom Broker) in the personal hearing held on 28.02.2024 in virtual mode. She reiterated written submissions and submitted that her client has not violated any Customs Law. Further, she made references towards case laws wherein CBs has not been penalized.

**20.02. 2<sup>nd</sup> PH on 04.04.2024 :**

No one appeared in the personal hearing fixed on 04.04.2024.

**20.03. 3<sup>rd</sup> PH on 18.04.2024:**

No one appeared in the personal hearing fixed on 18.04.2024.

**DISCUSSION AND FINDINGS**

**21.** I have carefully gone through Show Cause Notice; relied upon documents, legal provisions, submissions made by the Noticees and the records available before me. The main issues involved in the above cases which are required to be decided in the present adjudication are as below: -

- i) Whether the goods covered under impugned bills of entry are liable to be assessed finally with full duty of **Rs. 79,94,853/-** (Rupees Seventy Nine Lakh Ninety Four Thousand Eight Hundred and Fifty three only) and duty of **Rs. 79,94,853/-** and interest of **Rs. 10,70,374/-** paid by M/s. Sunil Taneja Associates are liable to be appropriated.
- ii) Whether the goods valued to **Rs. 2,35,67,740/-** covered under impugned bills of entry is liable for confiscation under the provisions of Section 111(m) of the Customs Act, 1962.
- iii) Whether penalty under Section 112(a) and/or 112(b) of the Customs Act, 1962 is imposable on M/s Sunil Taneja Associates (IEC No.0508073341).
- iv) Whether penalty under Section 114AA of the Customs Act, 1962 is imposable on Shri Ritesh Jain, Proprietor of M/s Sunil Taneja Associates (IEC No.0508073341) .
- v) Whether penalty under Section 112(a) and/or 112(b) of the Customs Act, 1962 is imposable on M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand-248001
- vi) Whether penalty under Section 114AA of the Customs Act, 1962 is imposable on Shri Mukhtar Thakur, Director of M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand- 248001.
- vii) Whether penalty under Section 117 of the Customs Act, 1962 is imposable on M/s Saarthee Shipping Co.(Custom Broker), Plot No.211, Ward No.12/B, Office No.1 & 2, Second Floor, Shah Avenue-1, Gandhidham-370201.

**22.** After having framed the main issues to be decided, now I proceed to deal with each of the issues herein below. The foremost issue before me to decide in this case whether the goods covered under impugned two bills of entry BE No.5440564 dated 14.09.21 and 5548138 dated 22.09.2021 are liable to be finally assessed with full duty of **Rs. 79,94,853/-**.

22.1. I find that M/s. Sunil Taneja Associates had imported the two consignments of PVC resin 130 MTs from China and 87.500 Mt from South Korea and sold the said two consignments on High Sea Sale basis to M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand- 248001 who had filed two Bills of Entry i.e. BE No.5440564 dated 14.09.21 for import of 130 Mt of PVC Resin valuing Rs.1,44,10,804/- and 5548138 dated 22.09.2021 for import of 87.500 Mt of PVC Resin valuing Rs.96,28,290/- without payment of Customs duty under Advance Authorisation.

22.2. A specific information received from the DRI, Pune indicating that the imports made by M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand- 248001 under Advance Authorisation appears to be suspicious. Accordingly, investigation in the matter was carried out by SIIB Mundra.

22.3. In order to ascertain the genuineness of M/s Blazeing Star Trade Pvt. Ltd., an enquiry was made with the concerned CGST authorities at Dehradun vide letter dated 22.09.2021. The CGST Commissionerate, Dehradun has vide e-mail dated 07.10.2021 informed that they have visited the address of M/s Blazeing Star Trade Pvt. Ltd. but it could not be found and therefore, the firm is treated as non-existent. Further, CGST authorities vide letter F.No.IV/CGST(9)/AE-1/DDN/Misc/50/ 2019/Pt dated 13.10.2021 re-confirmed that a visit was made at the address of importer but it was not found. During the investigation, the goods covered under two bills of Entry were examined and for identification of the same representative samples were sent to CRCL. After examination declared quantity of the goods found tallied and declared description of the goods also found in accordance with CRCL test report.

22.4. As the importer was found non-existent at the declared address, the imported goods 130 MTs of PVC Resin of BE No.5440564 dated 14.09.21 valuing Rs.1,44,10,804/- and 87.500 MTs of PVC Resin P-1000 valuing Rs.96,28,290/- of Bill of Entry No.5548138 dated 22.09.2021 filed by M/s Blazeing Star Trade Pvt. Ltd. were placed under seizure in terms of Section 110 of Customs Act, 1962 on 12.10.2021 and 10.11.2021 respectively.

22.5. After the initiation of enquiry and seizure of goods, M/s Sunil Taneja Associates has vide letters dated 17.01.2022 and 18.02.2022 informed that he was not able to contact the importer and his payment is also not received, so he requested to allow to cancel the High Sea Sale Agreement and to allow them to amend the Bills of Entry and clear the goods to them. M/s Blazeing Star Trade Pvt. Ltd. was the declared importer, therefore vide letter dated 07.04.2022 Shri Mukhtar Thakur, director of M/s Blazeing Star Trade Pvt. Ltd. was informed about the request of high sea seller i.e. M/s Sunil Taneja Associates for cancellation of

HSS and amendment in Bs/E. M/s Blazeing Star Trade Pvt. Ltd was given 07 days time to establish his claim on the ownership of goods failing which this office shall take necessary action as per law. Shri Nagendra Kumar Mishra, Advocate, Civil Court, Siwan on behalf of Shri Mukhtar Thakur, director of M/s Blazeing Star Trade Pvt. Ltd. informed that Shri Mukhtar Thakur is not concerned with any agreement and his name was misused by someone.

22.6. The request of M/s Sunil Taneja Associates was considered and they were allowed to amend the Bills of entry in their name and accordingly, the Bills of Entry were amended in the name of M/s Sunil Taneja Associates and assessed provisionally on payment of duty and execution of bond /B.G. by M/s Sunil Taneja Associates, details of which are as under:

(Amt.in Rs.)

Sr. No .	Bill of entry No. & date	Assessable value	Duty /Tax assessed					Interest
			Custom Duty	SWS	ADD	IGST	Total Duty	
1	5440564 dtd. 14.09.21	14128240	1412824	141282	587769	2928621	5070496	691810
2	5548138 dtd. 22.09.21	9439500	943950	94395	0	1886012	2924357	378564
Total		23567740	2356774	235677	587769	4814633	7994853	1070374

22.7. From the Evidences and records placed before me, it appears that M/s Sunil Taneja Associates (High Sea Seller) in connivance with M/s Blazeing Star Trade Pvt. Ltd have put together a plan to evade Customs Duty on imported goods and for execution of the same they firstly got registered the firm viz. M/s Blazeing Star Trade Pvt. Ltd with GST Department and thereafter obtained Advance Authorisation at that address. I further find that in respect of sale of goods (Sr.No.2 above Bill of Entry No. 5548138 dated 22.09.2021), the date of sale of Invoice and HSS Agreement is 10.09.2021 however Agreement was Notarized only in 14.09.2021 and therefore, the actual HSS sale was made only on 14.09.2021 whereas the Import General Manifest (IGM) was already filed on 13.09.2021 which means that the goods were no more on High Seas or in transit and therefore, it cannot be considered as High Sea Sale and it appears that the agreement was made to evade the payment of customs duty by M/s Sunil Taneja Associates in connivance with M/s Blazeing Star Trade Pvt. Ltd.

22.8. I find that Advance Authorisation Scheme is implemented by DGFT under the Foreign Trade Policy. Advance Authorisation Scheme allows duty free import of inputs, which are physically incorporated in an export product. In

addition to any inputs, packaging material, fuel, oil, catalyst which is consumed / utilized in the process of production of export product, is also be allowed. The quantity of inputs allowed for a given product is based on specific norms defined for that export product, which considers the wastage generated in the manufacturing process. DGFT provides a sector-wise list of Standard Input-Output Norms (SION) under which the exporters may choose to apply. Alternatively, exporters may apply for their own ad-hoc norms in cases where the SION does not suit the exporter. Advance Authorization covers manufacturer exporters or merchant exporters tied to supporting manufacturer(s).

22.9. Now, it is undisputed fact that the declared premises on the which Advance Authorisation was obtained has been found non-existent and the imported goods were eventually cleared to M/s. Sunil Taneja Associates, who is other than Advance Authorisation holder. The facts of the case indicate that there was an attempt to get goods cleared using an Authorization issued to a non-existent entity and from whom it would not have been possible to recover the duty foregone on account of misuse of the advance authorization. Accordingly, the imported goods are not liable to any benefit available to them by virtue of Advance Authorisation Scheme. Further, M/s. Sunil Taneja Associates, the present importer, have neither submitted any documents seeking any exemption on the said goods nor appeared in the personal hearings seeking exemption on the said goods, I find that that the goods imported under Bills of Entry No. 5440564 dtd. 14.09.21 and 5548138 dtd. 22.09.21 are not entitled of any duty benefits as available under Advance Authorization scheme. Therefore, I hold that the two Bills of Entry No. 5440564 dtd. 14.09.21 and 5548138 dtd. 22.09.21 are liable to be assessed finally with consequential duty of **Rs.79,94,853/- (Rupees Seventy Nine Lakhs Ninety Four Thousand Eight Hundred fifty three only).**

#### **Confiscation of the goods under section 111 (m) of the customs act, 1962:**

23. As far as confiscations of goods are concerned, I find that Section 111 of the Customs Act, 1962, defines the Confiscation of improperly imported goods. The relevant legal provisions of Section 111(m) of the Customs Act, 1962 are reproduced below: -

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

23.1 On plain reading of the above provisions of 111(m) of the Customs Act, 1962 it is clear that goods which are imported by way of mis-declaration, will be liable to confiscation. It has already discussed in paras supra that the with intention to

evade the Customs Duty, Advance Authorisation for procurements of goods exempted from duty was obtained in the name of such addressee which was nonexistent. Had DRI, Pune not shared the information the government exchequer may have suffered a loss of Rs. **79,94,853/-** and the plotters might have succeeded in their attempt. I find that this contravention of Section 111(m) of Customs Act, 1962 has made the impugned goods liable for confiscation.

23.2. I find that Hon'ble Apex Court in the case of *Shri OM Prakash Bhatia V/s. Commissioner of customs, Delhi*[2003 (155) E.L.T. 423 (S.C.)] has held that any goods which have been imported/ exported under the **conditions prescribed for import or export of goods are not complied with, it would be considered to be prohibited goods.** The relevant portions of the said order is as under: -

**8. Further, Section 2(33) of the Act defines "prohibited goods" as under :-**

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

**9. From the aforesaid definition, it can be stated that (a) if there is any prohibition of import or export of goods under the Act or any other law for the time being in force, it would be considered to be prohibited goods; and (b) this would not include any such goods in respect of which the conditions, subject to which the goods are imported or exported, have been complied with. This would mean that if the conditions prescribed for import or export of goods are not complied with, it would be considered to be prohibited goods.** This would also be clear from Section 11 which empowers the Central Government to prohibit either 'absolutely' or 'subject to such conditions' to be fulfilled before or after clearance, as may be specified in the notification, the import or export of the goods of any specified description. The notification can be issued for the purposes specified in sub-section (2). Hence, **prohibition of importation or exportation could be subject to certain prescribed conditions to be fulfilled before or after clearance of goods. If conditions are not fulfilled, it may amount to prohibited goods.** This is also made clear by this Court in *Shekikh Mohd. Omer v. Collector of Customs, Calcutta and Others* [(1970) 2 SCC 728] wherein it was contended that the expression 'prohibition' used in Section 111(d) must be considered as a total prohibition and that the expression does not bring within its fold the restrictions imposed by clause (3) of the Import Control Order, 1955.

23.2.1. A review petition was also filed before the Supreme Court against the above order. The Hon'ble Court was pleased to dismissed the Review Petition (C) No.

1282 of 2003 with following observations: [Om Prakash Bhatia v. Commissioner - 2003 (158) E.L.T. A177 (S.C.)]:

*“Delay condoned.*

*We have gone through the review petition and its connected documents.*

*We find no ground to entertain the review petition which is, accordingly, dismissed.”*

23.3 Further, Hon'ble High Court of Madras in case of MALABAR DIAMOND GALLERY P. LTD. Versus ADDL. DIR. GENERAL, DIRECTORATE OF REVENUE INTELLIGENCE, CHENNAI [2016 (341) E.L.T. 65 (Mad)] has held as under: -

**38.** Before advertiring to the rival contentions of both parties, it is relevant to have a cursory look at the provisions of the Customs Act, 1962. As per Section 2(33) of the Customs Act, “prohibited goods” means, any goods the import or export of *which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with.*

**39.** Positively, prohibited goods are defined, as goods, import or export of which, *should be subject to any prohibition under this Act or any other law for the time being in force. Negatively, Section 2(33) of the Act, also states that goods are not prohibited goods, when import or export of which, does not include any such goods, in respect of which, the conditions subject to which the goods are permitted to be imported or exported have been complied with.* The expression “subject to any prohibition under this Act or any other law for the time being in force and compliance of the conditions, subject to which, the goods are permitted to be imported or exported, are the determining factors, to understand and to give effect to the meaning of the words, “prohibited goods”.

.....  
.....  
.....

**76.** A conjoint reading of Sections 2(33), 11 or 11A of the Act and other provisions in the Customs Act, 1962, and any other law, for the time being in force, would also make it clear that importation of goods, defined as illegal or prohibited or without complying with the conditions, or in violation of statutory provisions in the Customs Act, 1962 or any other law for the time being in force and in all cases, whether there is either total prohibition or restriction, in the light of the judgment of the Apex Court in Om Prakash Bhatia's case, such goods should fall within the definition of prohibited goods. **When import is in contravention of statutory provisions, in terms of Sections 11 or**

***11A of the Customs Act, 1962 or any other law, for the time being in force and when such goods squarely fall within the definition "illegal import", or the other provisions in the statute, dealing with prohibition/restriction, the same are to hold as, "prohibited goods" and liable for confiscation.***

23.4. Above case laws strengthen my views that the impugned goods liable for confiscation under Section 111(m) of Custom Act, 1962. I hold so.

23.5. As the impugned goods are found to be liable for confiscation under Section and 111(m) of the Customs Act, 1962, I find that it necessary to consider as to whether redemption fine under Section 125 of Customs Act, 1962, is liable to be imposed in lieu of confiscation. The Section 125 ibid reads as under:-

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

23.5.1. A plain reading of the above provision shows that imposition of redemption fine is an option in lieu of confiscation. It provides for an opportunity to owner of confiscated goods for release of confiscated goods, by paying redemption fine. I find that redemption fine can be imposed in those cases where goods are either physically available or the goods have been released against appropriate bond binding concerned party in respect of recovery of amount of redemption fine as may be determined in the adjudication proceedings. I place reliance on the judgment of Hon'ble Apex Court in the case of Weston Components Ltd. Vs. Commr. of Customs, New Delhi (2000 (115) E.L.T.278(S.C.) wherein the Hon'ble Apex Court has held as under:

*"It is an admitted fact that the goods were released to the appellant on an application made by it and on the appellant executing a bond. Under these circumstances if subsequently it is found that the import was not valid or that there was any other irregularity which would entitle the customs authorities to confiscate the said goods, then the mere fact that the goods were released on the bond being executed, would not take away the power of the customs authorities to levy redemption fine".*

23.5.2. In the present case the two bills of entry were released provisionally on execution of Bond, therefore, redemption fine under Section 125 of Customs Act, 1962 is liable to be imposed in lieu of confiscation on such goods.

**Imposition of Penalty on M/s. Sunil Taneja and M/s. Blazeing Star Pvt. Ltd. under Section 112(a) and/or 112(b) of Customs Act, 1962.**

24. I find that section 112(a) stipulates the penalty for improper importation of goods on any person who in relation to 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 omissions of such an act.

24.1. In the instant case, the goods were imported in connivance between M/s. Sunil Taneja and M/s. Blazeing Star Pvt. Limited. M/s. Blazeing Star Pvt. Ltd. obtained Advance license and GST Registration on a false address whereas M/s. Sunil Taneja tried to facilitate M/s. Blazeing Star Pvt by supplying the goods. For the said violation, the goods are liable to confiscation under Section 111 of the Customs Act, 1962. Therefore, I find that for these acts and omissions, M/s. Sunil Taneja and M/s. Blazeing Star Pvt. Ltd. are liable for penal action under Section 112(a)(ii) of the Customs Act, 1962. The culpability of M/s Blazeing Star Pvt limited is also seen from the fact that they have not appeared before the investigation and made attempt to clear their name. They have merely sent a reply through their Lawyer summarily denying any connection with M/s Sunil Taneja. Had their bonafides not been in doubt they would have utilized the opportunity available during the investigation to clear their name of any wrongdoing.

24.2. As regards, imposition under Section 112(b) of Customs Act, 1962, it is applicable in the case where a person "*who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111*". M/s. Sunil Taneja and M/s. Blazeing Star Pvt. Ltd. have been held liable for penalty under Section 112(a)(ii) of Customs Act, 1962, I find that the same person cannot be penalized two times for same offence, therefore, I refrain from imposing a penalty on them under Section 112(b) of customs Act, 1962. **I hold so.**

**Imposition of Penalty on Shri Ritesh Jain, Proprietor of M/s. Sunil Taneja and Shri Mukhtar Thakur, Director of Blazeing Star Trade Pvt. Ltd. under Section 114AA of Customs Act, 1962.**

25. I find that penalty under Section 114AA of Customs Act, 1962 is imposed on a person who knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act. I find that Shri Ritesh Jain, Proprietor of M/s. Sunil Taneja and Shri Mukhtar Thakur, Director of Blazeing Star Trade Pvt. Ltd. With some sort

of understanding seem to have obtained GST registration and then obtained Advance Authorization for authorized activities on the basis of false documents and submitted the same with Bills of Entry. During the investigation, Shri Mukhtar Thakur through his Advocate has submitted that he is not concerned with any agreement and his name was misused by someone. I find that Shri Ritesh Jain, proprietor M/s. Sunil Taneja Associates in his statement tendered before the customs officers has categorically admitted that during August -21, Mr. Mukhtar Thakur visited his office. Now, each of the two individuals seem to have adopted the strategy of pointing fingers at each other so as to shed culpability on their own front. Under the factual matrix in the instant case, this strategy would only make both of them culpable for penal action.

25.1. In view of above findings, I come to the conclusion that Shri Ritesh Jain and Shri Mukhtar Thakur are liable to penalty under Section 114AA of customs Act, 1962.

**Imposition of Penalty on M/s Saarthee Shipping Co.(Custom Broker)under Section 117 of Customs Act, 1962.**

26. The Show Cause Notice also proposes imposition of penalty on M/s Saarthee Shipping Co.(Custom Broker) under Section 117 of the Customs Act, 1962. I find that provisions of Section 117 of the Customs Act, 1962 makes liable to penalty to a person who contravenes any provision of Customs Act or abets any such contravention or who fails to comply with any provision of this Act with which it was his duty to comply, where no express penalty is elsewhere provided for such contravention or failure.

26.1. The allegation levelled against M/s Saarthee Shipping Co.(CB) is that they had filed Bills of Entry for import of PVC resin not on the direction of M/s Blazeing Star Trade Pvt. Ltd., the High Sea buyer but on the basis of direction from the High Sea Seller M/s Sunil Taneja Associates and the High Sea sale agreement was effected after filing of IGM.

26.2. I have carefully gone through the case records and submission filed by M/s Saarthee Shipping Co.(CB). I find that role of Customs Broker is not just limited to filing of documents; check their correctness, to guide the importer etc. The first foremost expectation from any Customs Broker when he comes forward to represent an Importer is that he has established some contact with the Importer. This contact I agree need not be physical but here is a case that the CB has received documents from a High Seas seller and has not had any kind of contact with the Importer. This has in fact assisted M/s Blazeing Star from disowning anything to do with the import even after they were caught having obtained an Advance Authorization and GST registration using a fake address. This was the CB

has unwittingly become a part of the entire conspiracy hatched by the high seas seller and buyer. Therefore, for his act of omissions, CB has to face penal action. However, the quantum will be decided considering the overall facts of the case including that they had obtained all necessary documents required for filing of clearance documents.

27. In view of above discussion and findings, I pass the following order: -

**ORDER**

- (i) I order to finalize provisional assessment of the goods covered under Bills of Entry No. 5440564 dtd. 14.09.21 and 5548138 dtd. 22.09.21 with full duty of Rs. 79,94,853/- (Rupees Seventy Nine Lakh Ninety Four Thousand Eight Hundred and Fifty three only) under Section 18 of the Customs Act, 1962 by denying benefits available under of Advance Authorisation scheme.
- (ii) I order to appropriate duty of Rs. 79,94,853/- and interest of Rs. 10,70,374/- paid by M/s. Sunil Taneja Associates.
- (iii) I order to confiscate the goods covered under bills of entry no. valued to Rs. 2,35,67,740/- under the provisions of Section 111(m) of the Customs Act, 1962. However, I give M/s Sunil Taneja Associates to redeem the impugned confiscated goods on payment of redemption fine of Rs.20,00,000/- (Rs Twenty Lakh Only ) in lieu of confiscation under Section 125 of the Customs Act, 1962.
- (iv) I impose a penalty of Rs. 7,50,000/- (Rs. Seven Lakh and Fifty Thousand only) under Section 112(a)(ii) of the Customs Act, 1962 on M/s Sunil Taneja Associates (IEC No.0508073341).
- (v) I impose a penalty of Rs. 5,00,000/- (Rs Five Lakh Only) under Section 112(a)(ii) of the Customs Act, 1962 on M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand-248001.
- (vi) I refrain from imposing penalty under Section 112(b) of the Customs Act, 1962 on M/s Sunil Taneja Associates (IEC No.0508073341) and on M/s Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L) for the reasons as discussed above.
- (vii) I impose a penalty of Rs. 5,00,000/- (Rs. Five Lakh Only ) under Section 114AA of the Customs Act, 1962 on Shri Ritesh Jain, Proprietor of M/s Sunil Taneja Associates (IEC No.0508073341) .

(viii) I impose a penalty of Rs. 5,00,000/- (Rs. Five Lakh only) under Section 114AA of the Customs Act, 1962 on Shri Mukhtar Thakur, Director of M/s Blazeing Star Trade Pvt. Ltd. (IEC-No. AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand- 248001.

(ix) I impose a penalty of Rs 25,000/- (Twenty Five Thousand only) on M/s Saarthee Shipping Co.(Custom Broker), Plot No.211, Ward No.12/B, Office No.1 & 2, Second Floor, Shah Avenue-1, Gandhidham-370201 under Section 117 of the Customs Act, 1962.

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

  
(K. Engineer)  
Pr. Commissioner of Customs  
Custom House, Mundra.

F.No. GEN/ADJ/COMM/249/2023-Adjn  
DIN:- 20240571MO000000EB7C *1386 to 1589* Date:- 16.05.2024

To

By Speed Post/E-mail

o/c

- (1) M/s Sunil Taneja Associates (IEC No.0508073341),  
1ST, 1442/10, IQBAL BUILDING, IQBAL MARKET ,  
GALI CHULLEY WALI , DELHI , NORTH DELHI , DELHI, 110006.
- (2) Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L),  
P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand- 248001
- (3) Sh.Mukhtar Thakur, Director of Blazeing Star Trade Pvt. Ltd. (IEC-No.AAECB5791L), P.O.- Jamanpur, Selaqui, Dehradun, Uttarakhand- 248001.
- (4) M/s Saarthee Shipping Co.(Custom Broker),  
Plot No.211, Ward No.12/B, Office No.1 & 2, Second Floor, Shah Avenue-1, Gandhidham-370201

**Copy for information and further necessary action / information/ record to:**

- a. The Chief Commissioner of Customs, CCO, Ahmedabad.
- b. The Deputy/Assistant Commissioner (Import Assessment Group, 2G, Legal/Prosecution), Customs House, Mundra
- c. The Deputy/Assistant Commissioner (Recovery/TRC), Customs House, Mundra.
- d. The Deputy/Assistant Commissioner (EDI), Customs House, Mundra.
- e. Notice Board.Guard File