

	<p>सीमा शुल्क के प्रधान आयुक्त का कार्यालय सीमा शुल्क सदन, मुंद्रा, कच्छ, गुजरात <b>OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS</b> <b>CUSTOMS HOUSE, MUNDRA, KUTCH, GUJARAT</b> <b><u>Phone No.02838-271165/66/67/68</u></b> <b><u>FAX.No.02838-271169/62,</u></b> <b><u>Email-adj-mundra@gov.in</u></b></p>	
<b>A.</b> File No.	:	<b>GEN/ADJ/ADC/440/2025-Adjn-O/o Pr Commr-Cus-Mundra</b>
<b>B.</b> Passed by	:	Amit Kumar Mishra, Additional Commissioner of Customs, Customs House, AP & SEZ, Mundra.
<b>C.</b> C. Noticee(s) / Party / Importer	:	<b>M/s. Amrit Dal Mill (IEC-1311010122)</b>
<b>D.</b> DIN	:	20250271MO000000D784

**SHOW CUASE NOTICE UNDER**  
**(UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)**

**WHEREAS IT APPEARS THAT: -**

Specific intelligence gathered by the Directorate of Revenue Intelligence (hereinafter referred to as ‘DRI’) indicated that **M/s. Amrit Dal Mill (IEC-1311010122)** (hereinafter also referred to as the “Importer”) having address as **‘E-104, Basni second phase Jodhpur, Rajasthan- 342005’** is indulged into illegal import of Watermelon Seeds (also known as Melon Seeds) by way of violation of Notification No. 05/2023 dated 5<sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry (**RUD No. 1**). As per said notification *“Import Policy of Melon Seeds is ‘Free’ with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as ‘Free’ to import”*.

**2.** Acting upon the intelligence, the three (03) containers covered under the BL NO. OSLPZUMUN3012924/ OSLSBL-990/24 and IGM No. 2387542 dated 08.09.2024 filed at Mundra Port were put on hold vide mail dated 24.09.2024 (**RUD No. 2**) for examination by the DRI officers. Further, the examination of the said goods of the three (03) containers kept on hold was conducted by the DRI Officers and the Preventive Officer, CH Mundra and accordingly the proceedings of the examination were drawn under the Panchnamas dated 15/16.10.2024 and 06.11.2024 drawn at M/s. Transworld Terminals Pvt. Ltd. (Transworld CFS), Mundra (**RUD No. 3**).

**3.** During the investigation, a search was conducted at the office Premise of M/s Paramount Sealink Pvt. Ltd. (General Agent working in India on behalf of M/s Oceanic Star Line) having office situated at ‘Suit No. 2, 2<sup>nd</sup> Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham’ under Panchnama dated 12.09.2024 (**RUD No. 4**). During the Panchnama proceedings carried out at the said address, some e-mail correspondences relating to present investigation

were resumed by the visiting officers of DRI on a reasonable belief that the same were required for DRI investigation.

**4.** During the course of investigation, it was found from the BLs that the vessel namely Sidra Ahlam with voyage no. 2406 and vessel namely IBN Al Waleed with the voyage no. 24909 both were carrying the above said three (03) containers of the consignment of watermelon seeds covered under the BL NO. OSLPZUMUN3012924/ OSLSBL-990/24 and IGM 2387542 dated 08.09.2024 imported by M/s. Amrit Dal Mill. Accordingly, the tracking report of the vessel SIDRA AHLAM with Voyage 2406 was obtained from the official site of Oceanic Group (star-liners.com/track-my-shipment/#listing-table) and it was observed that the said vessel SIDRA AHLAM with Voyage No. 2406 has shipped from Port Sudan on 30.07.2024. Also, the tracking details of Vessel IBN AL WALEED with Voyage NO 24904 was obtained from the official site of Oceanic Group (star-liners.com/track-my-shipment/#listing-table) and it was observed that the said vessel IBN AL WALEED with Voyage No. 24904 has shipped from Port Sudan on 19.07.2024.

**5.** During the course of investigation, statements of concerned persons were recorded under Section 108 of the Customs Act, 1962 and some documents were collected as given below:

**5.1** Statement of Shri Shreyans Jain, son of Shri Arvind Kumar Bafna, Authorized representative of M/s. Amrit Dal Mill, was recorded under Section 108 of the Customs Act, 1962 on 09.10.2024 (**RUD No. 5**) wherein he inter alia stated that in year 1980, his three uncles had set up the partnership firm M/s Amrit Dal Mill for the business of pulses; that from the year 2023 M/s. Amrit Dal Mill had started the work related to watermelon seeds in which they used to import the watermelon seeds and then used to undertake the processing of the watermelon seeds like sorting, splitting, cleaning, grading and then used to sell the processed watermelon seeds in domestic market only; that from the year 2015 he looks after the work related to the accounts, sale/purchase, work related to bank, work related to VAT of M/s Amrit Dal Mill. He submitted the copy of Original BL OSLPZUMUN3012924 (shipped on board 26.06.2024) dated 26.06.2024 having Vessel name as IBN Al Waleed with Voyage No. 24909 issued by M/s. Gulf Gate Shipping Co. Ltd., Melon/Yellow Peas Import Monitoring System Certificate, Sea IGM Enquiry for IGM No. 2387542 dated 08.09.2024, Commercial Invoice PNS/EX/24/089 dated 26.06.2024, packing list dated 26.06.2024, Sales Contract No. 15/WMS/AFR-PNS dated 15.06.2024 etc. related to 03 Containers No. TRLU9116998, EMCU3715160 and WHLU2740476 covered under IGM NO. 2387542 dated 08.09.2024. He also stated that he is aware about Notification No. 05/2023 dated 05.04.2024 issued by DGFT which stipulates that if watermelons seeds had loaded or shipped on board before 30th June 2024 then it will be under 'Free' category, however if goods loaded on ship or shipped on board after 30th June 2024, then it will be under category of restricted.

**5.2** Statement of Shri Bharat Himmatlal Parmar son of Late Shri. Himmatlal Nandaji Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line), having address as 'Suit No. 2, 2<sup>nd</sup> Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham', was recorded under Section 108 of the Customs Act, 1962 on 04.11.2024 (**RUD No. 6**) wherein he inter alia stated that he is working as a

Branch Manager of M/s Paramount Sealink Pvt. Ltd. since April 2024 for Kandla and Mundra locations and has been handling work related to import, export and accounts for M/s. Paramount Sealink Pvt. Ltd.; that he is not aware about Notification No. 05/2023 dated 05.04.2024 issued by DGFT. He submitted the (verify copy) BL No. OSLPZUMUN3012924 (shipped on board 29.06.2024) dated 29.06.2024 having Vessel name as Sidra Ahlam with voyage no. 2406 issued by M/s. Eastern Shipping Co., (verify copy) BL No. OSLPZUMUN3012924 (shipped on board 26.06.2024) dated 26.06.2024 having Vessel name as IBN Al Waleed with Voyage No. 24909 issued by M/s. Gulf Gate Shipping Co. Ltd., and (verify copy) BL No. OSLSBL-990/24 (shipped on board 26.06.2024) dated 29.06.2024 having vessel name as IBN Al Waleed with voyage no. as 24909 issued by M/s. Gulf Gate Shipping Co. Ltd., copy of the email conversations between M/s. Eastern Shipping Co. Ltd. and M/s. Paramount Sealink Pvt. Ltd., etc. related to 03 containers No. TRLU9116998, EMCU3715160 and WHLU2740476 covered under IGM NO. 2387542 dated 08.09.2024. Further, he stated that from the email conversation dated 31.07.2024, 14.08.2024 and 04.09.2024 with the subject “OSL PRE ALERT SIDRA AHLAM//2406 PORT SUDAN-----MUNDRA” and on perusal of the tracking of the container No. OSKU8256357 covered under BL No. OSLPZUMUN3056024 loaded on vessel namely Sidra Ahlam with voyage no. 2406, obtained from site of Oceanic Group (star-liners.com/track-my-shipment/#listing-table), the subject consignment of M/s. Amrit Dal Mill covered under IGM No. 2387542 dated 08.09.2024 in 03 containers No. TRLU9116998, EMCU3715160 and WHLU2740476 were loaded on Vessel- Sidra Ahlam with voyage no. 2406 and not on vessel- IBN Al Waleed with voyage no.- 24909; that on seeing BL No. OSLPZUMUN3012924 and BL No. OSLSBL990/24, it appears that someone has manipulated the shipped on board date and vessel details while switching the BL.

**5.3** Statement of Shri Vankar Bharatbhai Khengarbhai son of Shri. Khengarbhai Vankar, aged 33 (DOB 26.06.1991), Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping line i.e. M/s Oceanic Star Line), Office No. 14, 2<sup>nd</sup> Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201, was recorded under Section 108 of the Customs Act, 1962 on 02.12.2024 (**RUD No. 7**) wherein he inter alia stated as follows and submitted the documents as follows:

- He submitted the copy of the BL No. OSLPZUMUN3012924 (verify) dated 29.06.2024 having Vessel name as Sidra Ahlam with voyage no. 2406, BL No. OSLSBL-990/24 (verify) dated 29.06.2024 having vessel name as IBN Al Waleed with voyage no. as 24909 and BL No. OSLPZUMUN3012924 (verify) dated 26.06.2024 having Vessel name as IBN Al Waleed with Voyage No. 24909.
- On being shown the tracking report of the vessel Sidra Ahlam with voyage No. 2406 obtained from the site of Oceanic Group (star-liners.com/track-my-shipment/#listing-table) wherein as per the said tracking report, the vessel SIDRA AHLAM with Voyage 2406 has shipped from Port Sudan on 30.07.2024 and on perusing the BL OSLPZUMUN3012924 (verify) received from Tagwa Badri through mail ([tagwa@easternship.com](mailto:tagwa@easternship.com)) dated 31.07.2024 wherein the ship on board date is mentioned as 29.06.2024 with vessel as Sidra Ahlam having voyage no. 2406, he stated that it seems that someone has manipulated the said BL and has mentioned the Ship on board date as 29.06.2024.

- On perusing the vessel name, voyage no. and ship on board date in the BL No. OSLSBL-990/24 and the new BL OSLPZUMUN3012924 received from Tagwa Badri through mails ([tagwa@easternship.com](mailto:tagwa@easternship.com)) dated 14.08.2024 and 04.09.2024 respectively and on comparing the said details with the details mentioned in the BL No. OSLPZUMUN3012924 received from Tagwa Badri through mail dated 31.07.2024, he stated that it seems that someone have manipulated the said details such as Vessel name and Voyage number and Ship on Board date in the BL No. OSLSBL-990/24 and the new BL No. OSLPZUMUN3012924 received from Tagwa Badri through mails dated 14.08.2024 and 04.09.2024 respectively.
- On being shown the tracking of the vessel IBN Al Waleed with voyage no. 24904 obtained from the site Oceanic group ([star-liners.com/track-my-shipment/#listing-table](http://star-liners.com/track-my-shipment/#listing-table)) wherein it is mentioned that the vessel IBN Al Waleed with voyage no. 24904 has shipped from the Port Sudan on 19.07.2024 and on perusing the cargo manifest for BL No. OSLPZUMUN3079224, OSLPZUMUN3079424, OSLPZUMUN3032024 wherein the Port of Loading is mentioned as PORT SUDAN and the date of sailing is mentioned as 31.07.2024 for Vessel IBN AL WALEED with Voyage 24905, he stated that it is evident that the vessel IBN AL WALEED with voyage 24905 has shipped from Port Sudan only after the Vessel IBN AL WALEED with voyage 24904 has been shipped from Port Sudan.
- He stated that as the vessel IBN Al Waleed with voyage no. 24905 has shipped from Port Sudan only after the vessel IBN Al Waleed with voyage no. 24904 has been shipped from Port Sudan, therefore the vessel IBN Al Waleed with voyage No. 24909 must have shipped from Port Sudan after 19.07.2024 (the date on which the vessel IBN Al Waleed with voyage no. 24904 was shipped from Port Sudan).
- That he does not knows the reason for non-operational of tracking of the vessel on official site of their principle i.e., Oceanic Group ([star-liners.com/track-my-shipment/#listing-table](http://star-liners.com/track-my-shipment/#listing-table)).

**5.4** Statement of Shri Valmik Dilip Dhadambe son of Late Shri. Dilip Dhadambe, authorized person of M/s. Srinath Agencies, 707C & 707D, 8<sup>th</sup> Floor, Ecstasy Business Park, Citi of Joy, JSD Marg, Mulund (W), Mumbai-400080, was recorded under Section 108 of the Customs Act, 1962 on 02.12.2024 (**RUD No. 8**) wherein he inter alia stated as follows:

- That their office has not received proper documents for the consignment covered under Bill Of Lading No. OSLPZUMUN3012924 and hence have not filed the Bill of Entry for the subject consignment.
- That they directly receive the documents from the overseas supplier i.e. M/s. PNS International General Trading LLC, Dubai, UAE through e-mail dated 23.08.2024.
- That he is not aware of the Notification No. 05/2023 dated 05.04.2024 issued by DGFT.
- On being shown the e-mail communication dated 05/06/13.09.2024 between M/s. Paramount Sealink Pvt. Ltd. through email ID [impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com) and M/s. Srinath Agencies through email ID [import@shivamshippingagency.com](mailto:import@shivamshippingagency.com) wherein vide mail dated 06.09.2024, Shri Ravi from Srinath Agencies has requested to file the IGM with details OSLPZUMUN3012924 B/L Date 28.06.2024 and also



requested to send the manifest details before filing IGM and in response to which Shri Mohit Kumar from M/s. Paramount Sealink Pvt. Ltd. has replied as "Pls Note we will file IGM as per Final BL which we will received from POL" and on being asked that it appears that till 06.09.2024 either final BL has not been received or original BL is being amended/manipulated in order to satisfy the conditions prescribed under Notification No. 05/2023 dated 05.04.2024 issued by DGFT, he stated that it appears that final BL for the subject consignment covered under B/L No. OSLPZUMUN3012924 are yet to be received.

- On being shown the email conversations dated 14.08.2024 & 04.09.2024 between Shri Tagwa Badri ([tagwa@eastership.com](mailto:tagwa@eastership.com)) and M/s. Paramount Sealink Pvt. Ltd. ([impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com)) and tracking report of the vessel Sidra Ahlam with voyage No. 2406 and tracking of the vessel IBN Al Waleed with voyage no. 24904 obtained from the site of Oceanic Group ([star-liners.com/track-my-shipment/#listing-table](http://star-liners.com/track-my-shipment/#listing-table)) and BLs No. OSLPZUMUN3012924 and OLSBL-990/24, he stated that it appears that the subject consignments of M/s. Amrit Dal Mill was loaded on vessel Sidra-Ahlam with voyage no. 2406 and not on vessel IBN Al Waleed with voyage no. 24909.
- On being shown the copy of Bill of Lading No. OSLPZUMUN3012924 issued by M/s. Eastern Shipping Company on 29.06.2024 with shipped on board date as 29.06.2024 on Vessel- SIDRA AHLAM Voyage No. 2406 and Bill of Lading No. OSLPZUMUN3012924 issued by M/s. Gulf Gate Shipping Company Limited on 26.06.2024 with shipped on board date as 26.06.2024 on Vessel- IBN AL WALEED Voyage No. 24909 along with switched BL No. OLSBL990/24 issued by M/s. Gulf Gate Shipping Company Limited on 29.06.2024 with shipped on board date as 26.06.2024 on Vessel-IBN AL WALEED Voyage No. 24909 in respect to 03 containers covered under IGM No. 2387542 dated 08.09.2024 and on being asked it appears that someone has manipulated the shipped on board date and Vessel details by switching the BL in order to satisfy the conditions prescribed under Notification No. 05/2023 dated 05.04.2024 issued by DGFT, he stated that someone has manipulated the shipped-on board date and Vessel details while switching the BL.
- Further, on perusing the cargo manifest for BL No. OSLPZUMUN3079224, OSLPZUMUN3079424, OSLPZUMUN3032024 wherein the Port of Loading is mentioned as PORT SUDAN and the date of sailing is mentioned as 31.07.2024 for Vessel IBN AL WALEED with Voyage 24905, he stated that he agreed that the vessel IBN Al Waleed with voyage No. 24909 must have been shipped after voyage no. 24904, 24905 and further in serial order from Port Sudan.

**5.5** Statement of Shri. Shital Kumar Rander son of Shri. Tej Prakash Rander, proprietor of M/s. G.R. Enterprise, C-15, Bhagwati Sadan, Opposite Laxmi Mandir Cinema, Tonk Road, Lal Kothi, Jaipur, Rajasthan-302015, was recorded under Section 108 of the Customs Act, 1962 on 03.12.2024 (**RUD No. 9**) wherein he inter alia stated as follows :

- That he has co-ordinated with the overseas supplier in respect of consignments covered under Bill of Lading No. OSLPZUMUN3012924 only on request of M/s. PNS International (Overseas supplier), Dubai and have given directions to get the consignment loaded before 30<sup>th</sup> June otherwise will not accept the cargo.

- That he has never talked with any person of M/s. Oceanic Star Line, M/s. Eastern Shipping Co. Ltd, M/s. Gulf Gate Shipping Co. Ltd and M/s. Paramount Sealink Pvt. Ltd.
- That on perusing the BLs No. OSLSBL990/24, OSLPZUMUN3012924, email communication dated 14.08.2024 and 04.09.2024 between M/s. Paramount Sealinks Pvt. Ltd. and M/s. Eastern Shipping Co. Ltd. and tracking report of the vessel IBN AL Waleed with voyage no. 24904 (container no. TCKU2595418) and tracking report of the vessel Sidra Ahlam with voyage no. 2406 (container no. OSKU8256357), it appears that the subject consignment of watermelon seeds must have been loaded on vessel Sidra Ahlam with voyage no. 2406 and not on vessel IBN Al Waleed with voyage no. 24909.
- That on perusing the cargo manifest for BLs No. OSLPZUMUN3079224, OSLPZUMUN3079424 and OSLPZUMUN3032024 in which port of loading is Port Sudan with the date of sailing as 31.07.2024, he agrees that the vessel IBN Al Waleed with voyage no. 24909 must have been shipped after voyage no. 24904, 24905 and further in serial order.

**5.6** Further statement of Shri Vankar Bharatbhai Khengarbhai son of Shri. Khengarbhai Vankar, aged 33 (DOB 26.06.1991), Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., (Delivery Agent of Shipping line i.e. M/s Oceanic Star Line), Office No. 14, 2<sup>nd</sup> Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201, was recorded under Section 108 of the Customs Act, 1962 on 30.12.2024 (**RUD No. 10**) wherein he inter alia stated as follows:

- That in normal course of action they generally receive the BL details in about 4-5 days and maximum of 10 days from the sailing date of the respective vessel. However, in the present case of M/s. Amrit Dal Mill in case of BL No. OSLPZUMUN3012924 received vide mail dated 04.09.2024 he did not know the reason as to why it took more than 2 months for M/s. Paramount Sealinks Pvt. Ltd. to receive the final BL No. OSLPZUMUN3012924.
- On perusing the copy of the three Bills of Lading No. OSLPZUMUN3012924, OSLSBL-990/24 and new BL No. OSLPZUMUN3012924 received vide mail dated 31.07.2024, 14.08.2024 and 04.09.2024 from tagwa@easternship.com with respect to the consignment namely watermelon seeds covered under IGM NO. 2387542 dated 08.09.2024 of M/s. Amrit Dal Mill, he stated that it appears that someone has manipulated the said three BLs.
- That M/s. Eastern shipping Company is an agent of Oceanic Star Line in Sudan and M/s. Gulf Gate Shipping Company Limited is an agent of Oceanic Star Line in Jeddah and he does not know how come M/s. Gulf Gate Shipping Company Limited has issued the BL OSLPZUMUN3012924 in case of consignment of watermelon seeds of M/s. Amrit Dal Mill with place of issue as "Port Sudan" and he does not the reason for such manipulation.

## **6. Evidences available on record during investigation :**

### **6.1 Tracking details of the Vessels:**

- The tracking details of the vessel Sidra Ahlam with voyage No. 2406 obtained from the site of Oceanic Group (star-liners.com/track-my-

shipment/#listing-table) wherein it shows that the vessel SIDRA AHLAM with Voyage 2406 has shipped from Port Sudan on 30.07.2024 **(RUD-11)** and on perusing the BL OSLPZUMUN3012924 (verify) received from Tagwa Badri through mail ([tagwa@easternship.com](mailto:tagwa@easternship.com)) dated 31.07.2024 wherein the ship on board date is mentioned as 29.06.2024 with vessel as Sidra Ahlam having voyage no. 2406, shows that the said BL was manipulated/forged to get the ‘Restricted’ goods cleared.

- The tracking details of the vessel IBN Al Waleed with voyage no. 24904 obtained from the site Oceanic group (star-liners.com/track-my-shipment/#listing-table) wherein it is mentioned that the vessel IBN Al Waleed with voyage no. 24904 has shipped from the Port Sudan on 19.07.2024 **(RUD-12)** and on perusing the cargo manifest for BL No. OSLPZUMUN3079224, OSLPZUMUN3079424, OSLPZUMUN3032024 **(RUD-13)** wherein the Port of Loading is mentioned as PORT SUDAN and the date of sailing is mentioned as 31.07.2024 for Vessel IBN AL WALEED with Voyage 24905, it is evident that the vessel IBN AL WALEED with voyage 24905 has shipped from Port Sudan only after the Vessel IBN AL WALEED with voyage 24904 has been shipped from Port Sudan with the subsequent voyage 24906, 24907, 24908 and 24909 being shipped one after the other from the Port Sudan. Thus, it is clear that the vessel IBN AL Waleed with voyage no. 24909 being shipped after 30<sup>th</sup> June 2024 from Port Sudan and on perusing the BL No. OSLSBL-990/24 (verify) dated 29.06.2024 having vessel name as IBN Al Waleed with voyage no. as 24909 and ship on board date as 26.06.2024 and BL No. OSLPZUMUN3012924 dated 26.06.2024 having Vessel name as IBN Al Waleed with Voyage No. 24909 and ship on board date as 26.06.2024, shows that the said BLs were manipulated/forged to get the ‘Restricted’ goods cleared. The Notification No. 05/2023 dated 05.04.2024 issued by DGFT stipulates that if ‘watermelons seeds’ have been loaded or shipped on board before 30th June 2024 then only it will be under ‘Free’ category.

**6.2 E-mail conversation: E-mail conversation:** The e-mail conversation recovered during search conducted at the office Premise of M/s. Paramount Sealink Pvt. Ltd. (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line) having office situated at Office No. 14, 2<sup>nd</sup> Floor, Aviskar Building, Plot No. 204, Ward 12-B, Gandhidham-370201, under Panchnama dated 12.09.2024 indicated that various communications were made between officials of M/s Eastern Shipping Co. Ltd. and M/s. Paramount Sealink Pvt. Ltd. (Delivery Agent working in India on behalf of M/s Oceanic Star Line) to manipulate the Bill of Lading for clearance of subject goods covered under BL No. BL No. OSLPZUMUN3012924/OSLSBL-990/24, IGM 2387542 dated 08.09.2024 **(RUD No. 14)**. Some of the relevant e-mail conversations are mentioned in given below Table:

Subject	“OSL PRE ALERT SIDRA AHLAM//2406 PORT SUDAN-----MUNDRA”		
E-mail Date	Sender Name, Designation, Firm Name	Receivers Name and E-mail IDs	Relevant portion of e-mail text
31.07.2024 (1:52 PM)	Mohit Kumar, Paramount Sealink Pvt. Ltd.,	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ),	Dear Tagwa, Pre-alert noted kindly confirm second leg

	Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	connecting vessel and ETA at Mundra.
31.07.2024 (4:20 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear Paramount Team (Mundra Team) Cc Ashraf//Jeddah T/S team POD: Mundra Please find attached of Cargo Manifest, TDR and 7 DBL No. .... OSLPZUMUN3012924 (3x20).. with Remark Dear Paramount Team (Mundra Team) Please note I will send to you the final Cargo Manifest and DBL ASAP, Please wait
01.08.2024 (8:49 AM)	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ),	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear @Tagwa Badri, Once the connecting details finalized will update the same.
14.08.2024 (12:47 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & various others	Dear MOHIT/Paramount Team (Mundra Team) Please find attached of 7 Switch BL NO: .... ....



	<a href="mailto:tagwa@easternship.com">ship.com</a> )	<a href="mailto:nazik@easternship.com">nk.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	BL No. OSLPZUMUN301292 4 replaced by Switch BL NO: OSLSBL-990/24
24.08.2024 (5:20 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear MOHIT/Paramount Team (Mundra Team) Please find attached 2 Switch BL NO: .... BL No. OSLPZUMUN301292 4 replaced by Switch BL NO: OSLSBL-990/24 Remark Please note the revised just in Voyage changed from 24909 to 24903
25.08.2024 (7:41 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	Dear MOHIT/Paramount Team (Mundra Team) Please ignore below message The final draft BL NO: ..... & OSLSBL-990/24 was approved based on the previous message
04.09.2024 (11:30 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan	Dear MOHIT/Paramount Team (Mundra Team) Please find attached of Final attached of BL NO: ..... Switch BL NO : OSLSBL-990/24 replaced by new BL NO : OSLPZUMUN301292 4

		( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	The fines will be on the shipper or the consignee
17.09.2024 (10:46 AM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	<p>Dear MOHIT/Paramount Team (Mundra Team) For BL NO : OSLPZUMUN3012924</p> <p>Please find the customer's message below Please find attachments above</p> <p>Quote Dear Tagwa, Good day Please share attach shipper letter IGM amended with POD</p> <p>Rofaida Omer AFRICA LOGISTICS KHARTOUM - SUDAN</p>
26.09.2024 (12:15 PM)	Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> )	Ahmed Zunnoon, Pricing Executive, Oceanic Group, Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ), Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	<p>Dear MOHIT/Paramount Team (Mundra Team) For BL NO : OSLPZUMUN3012924</p> <p>Please reply to our customer's message below urgently.</p> <p>Quote Dear Tagwa, "Have you checked with the POD agent? We are still waiting for the IGM to be amended from POL The local office has denied making any amendments."</p> <p>The above message is from the agent. Kindly check.</p> <p>Rofaida Omer AFRICA LOGISTICS KHARTOUM - SUDAN</p>
17.10.2024	Nazik Mohyeldein,	Ahmed Zunnoon, Pricing Executive, Oceanic Group,	Dear MOHIT Pls find attached

(7:55 PM)	Senior Export Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:nazik@easternship.com">nazik@easternship.com</a> )	Pakistan ( <a href="mailto:ts1.jed@oceanic-group.net">ts1.jed@oceanic-group.net</a> ), Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan ( <a href="mailto:tagwa@easternship.com">tagwa@easternship.com</a> ), Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:impdocs@paramountsealink.com">impdocs@paramountsealink.com</a> ) & others with CC to Bharat Himmatlal Parmar, Branch Manager, Paramount Sealink Pvt. Ltd., Gandhidham ( <a href="mailto:brmgr@paramountsealink.com">brmgr@paramountsealink.com</a> ) & various others	surrendered ..... & OSLPZUMUN3012924 Pls release the DO without presentation OBL.
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The email correspondences referenced above, while not exhaustive, provide sufficient evidence to demonstrate that all parties involved—namely Ahmed Zunnoon, Pricing Executive, M/s. Oceanic Group, Pakistan, Tagwa Badri, Marketing Executive, Eastern Shipping Co. Ltd., Sudan, Nazik Mohyeldein, Senior Export Executive, Eastern Shipping Co. Ltd., Sudan, Mohit Kumar, Paramount Sealink Pvt. Ltd., Gandhidham and the consignee (importer)—were fully aware of the restrictions on the import of watermelon seeds. Despite being cognizant of the applicable penalties imposed by customs, these entities deliberately concealed the fact that the actual 'Shipped on Board' date was July 30, 2024 for BL No. OSLPZUMUN3012924/ OSLSBL-990/24 (**RUD No. 15**). Through intentional misrepresentation and manipulation of dates, they sought to facilitate the clearance of restricted cargo in violation of the established regulations.

**7. Seizure:**

During the investigation, it was observed as per tracking details available at website of M/s Oceanic Star Line and as per other evidences gathered during investigation that the imported goods i.e. Watermelon Seeds have been loaded on board after 30th June 2024 and hence are restricted goods as per Notification no. 05/2023 dated 05.04.2024 issued by the DGFT. Thus, it appears that the imported goods by M/s Amrit Dal Mill, under BL No. OSLPZUMUN3012924/OSLSBL-990/24, IGM 2387542 dated 08.09.2024 filed at Mundra Custom House, appears to have been mis-declared in documents submitted to the Customs. Therefore, there being a reasonable belief that that the said goods are liable for confiscation under the provisions of Section 111 of the Customs Act, the same were placed under seizure under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 19.12.2024 (**RUD No.16**).

**8. Brief of investigation conducted and liability of imported goods for confiscation:**

**8.1** Investigation conducted by DRI has revealed that the containers covered under BL No. OSLPZUMUN3012924/OSLSBL-990/24, IGM 2387542 dated 08.09.2024 filed at Mundra Custom House were shipped from Sudan port after 30.06.2024, well beyond the cut-off date of 30.06.2024 specified in DGFT Notification No. 05/2023 dated 05.04.2024. The tracking details available on the official website of M/s Oceanic Star Line ([star-liners.com/track-my](http://star-liners.com/track-my)-

shipment/#listing-table) of the vessel Sidra Ahlam with voyage no. 2406 and vessel IBN Al Waleed with voyage no. 24904 and the cargo manifest for BL No. OSLPZUMUN3079224, OSLPZUMUN3079424, OSLPZUMUN3032024 wherein the Port of Loading is mentioned as PORT SUDAN and the date of sailing is mentioned as 31.07.2024 for Vessel IBN AL WALEED with Voyage 24905, it is evident that the vessel IBN AL WALEED with voyage 24905 has shipped from Port Sudan only after the Vessel IBN AL WALEED with voyage 24904 has been shipped from Port Sudan with the subsequent voyage 24906, 24907, 24908 and 24909 being shipped one after the other from the Port Sudan, confirms that the vessel containers were received at the port after 30.06.2024, further corroborating the lapse in compliance with the notification's timeline. Moreover, email correspondences and other evidence clearly demonstrate that a forged Bill of Lading No. OSLPZUMUN3012924 was created, falsely reflecting the 'shipped on board' date as 26.06.2024, instead of the actual date which was after 30.06.2024. This deliberate manipulation of shipping documents was aimed at unlawfully availing the benefits under the DGFT Notification No. 05/2023. The investigation indicates that the importer along with Shri. Tagwa Badri of M/s. Eastern Shipping Co. Ltd., M/s Paramount Sealink Pvt. Ltd., (Delivery Agent of Shipping Line i.e. M/s Oceanic Star Line), orchestrated the falsification of relevant dates on the Bills of Lading to facilitate the clearance of restricted cargo. By doing so, the importer has failed to adhere to the conditions of DGFT Notification No. 05/2023, thereby violating the provisions of the Foreign Trade Policy 2023. This constitutes a serious breach of regulatory compliance and evidences deliberate intent to mislead customs authorities.

**8.2** The facts and evidence discussed above indicate that the Directorate General of Foreign Trade (DGFT), through Notification No. 05/2023 dated 05.04.2024, amended the import policy for Melon Seeds under CTH 12077090. As per the notification, the import of Melon Seeds was classified as 'Free' from 1st May 2024 to 30th June 2024. Consignments with 'shipped on board' Bill of lading issued till 30th June 2024 shall be treated as 'Free' to import". It means that all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on 'Actual User' basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024. However, as established in the preceding paras, M/s. Amrit Dal Mill (IEC-1311010122), located at E-104, Basni second phase Jodhpur, Rajasthan- 342005, illegally imported Watermelon Seeds under BL No. OSLPZUMUN3012924/OSLSBL-990/24, IGM 2387542 dated 08.09.2024 filed at Mundra Custom House, in violation of Notification No. 05/2023. The investigation conclusively proved that the goods were shipped on board after 30th June 2024 i.e. beyond the permissible date of 30th June 2024 using a forged Bill of Lading. Furthermore, it was revealed during the investigation that the importer deliberately withheld critical information from Customs Authorities, failing to disclose that the goods were shipped on board after the specified date of 30<sup>th</sup> June 2024. This reflects intentional non-compliance with the DGFT Notification No. 05/2023. Hence, the goods declared as 'Watermelon Seeds' under CTH 12077090 covered under BL No. OSLPZUMUN3012924/OSLSBL-990/24, IGM 2387542 dated 08.09.2024 having total quantity **46.84** MTs and having total assessable value of **Rs. 1,20,37,435/-** imported by M/s. Amrit Dal Mill are liable for confiscation under Section 111(d), 111(f) and 111 (o) of the Customs Act, 1962.

## **9. Roles of persons/firms involved:**

### **9.1 Role of the importer M/s. Amrit Dal Mill (IEC-1311010122), E-104, Basni second phase Jodhpur, Rajasthan- 342005:**

M/s. Amrit Dal Mill were well aware of the Import policy and Notification No. 05/2023 dated 5th April, 2024 issued by the DGFT. M/s Amrit Dal Mill had imported watermelon seeds covered under BL No. OSLPZUMUN3012924/OSLSBL-990/24, IGM 2387542 dated 08.09.2024, by way of violation of import policy mentioned in Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry. The total quantity of the said goods covered under the subject Bill of Lading is **46.84** MTs having Assessable value of Rs. **1,20,37,435/-**. As per Notification No. 05/2023 dated 5th April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry, the import of said goods with shipped on board dated after 30th June is under restricted category. The importer must comply with the conditions outlined in the said Notification. Further, the notification was issued for a definite period and it is the obligation of the firm utilizing that authorization to ensure that no condition of the Notification has been violated. The acts of commission and omission on the part of the importer rendered the subject goods liable to confiscation under Section 111(d), 111(f) and 111 (o) of the Customs Act, 1962 and therefore is liable to penalty under **Section 112 (a) and 112 (b)** of the Customs Act, 1962. As it is the obligation of the firm to ensure that proper and correct documents are maintained and as forged Bill of Lading was created which constitutes the violation, thus renders themselves liable to penalty under **Sec 114AA** of Customs Act, 1962.

### **9.2 Role of M/s Paramount Sealink Pvt. Ltd. - working in India on behalf of M/s Oceanic Star Line:**

The facts and evidence gathered during the search, including email correspondences, clearly establish that M/s Paramount Sealink Pvt. Ltd, acting on behalf of M/s Oceanic Star Line, deliberately colluded with representatives of M/s Oceanic Star Line and Shri. Tagwa Badri of Eastern Shipping Co. Ltd., Sudan, to manipulate the actual dates on the Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. These actions reflect a blatant disregard for regulatory compliance and an intent to mislead the authorities. The deliberate acts and omissions by M/s Paramount Sealink Pvt. Ltd. make them liable for penalties under **Section 112(a) and 112(b)** of the Customs Act, 1962. Furthermore, their involvement in the creation of forged Bills of Lading constitutes a violation that renders them liable to penalties under **Section 114AA** of the Customs Act, 1962.

### **9.3 Role of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd. :**

Statement of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sealink Pvt. Ltd., recorded u/s 108 of the Customs Act, 1962 on 04.11.2024. In his statement, Shri Bharat Himmatlal Parmar admitted to looking after work related to export, import and accounts operations. The facts and evidences gathered during the search, including email correspondences, clearly establish that Shri Bharat Himmatlal Parmar, being the Branch



Manager was made Cc to each and every mail conversations between their Principal Shipping Line (M/s. Oceanic Star Line) and overseas agents of their Principal Shipping Line (i.e. M/s. Eastern Shipping Co. Ltd., Sudan and M/s. Gulf Gate Shipping Co. Ltd., Jeddah). During investigation, it was revealed that he was fully aware about the manipulation of actual dates on Bill of Lading. This manipulation was intended to facilitate the clearance of restricted cargo in direct violation of established regulations. Despite being fully aware, he failed to disclose the actual facts to the customs department and in connivance with their principal shipping line and its overseas agents, he attempted to facilitate the clearance of restricted cargo. By engaging in the creation of forged Bills of Lading in collusion with shipper, broker and shipping line representatives, Shri Bharat Himmatlal Parmar not only mislead the customs department but also rendered himself liable to penalties under Section 112(b) of the Customs Act, 1962.

## **10. Relevant Legal provisions :**

**10.1.** Import of Watermelon seeds falling under HS Code 12077090 was made from “Free” to “Restricted” for vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry under Section 3 and Section 5 of the FT(D&R) Act, 1992 read with Paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP), 2023 as amended from time to time. The Import of watermelon seeds is subject to Policy condition No. 4 of Chapter 12 of the ITC (HS) Classification.

**10.2** Whereas vide Notification No. 05/2023 dated 05.04.2024 issued by the Directorate General of Foreign Trade, Ministry of Commerce & Industry, it has been envisaged that “Import Policy of Melon Seeds is ‘Free’ with effect from 01<sup>st</sup> May 2024 up to 30<sup>th</sup> June 2024. Consignments with ‘shipped on board’ Bill of lading issued till 30<sup>th</sup> June 2024 shall be treated as ‘Free’ to import”. As a corollary, all consignments of Watermelon Seeds which have shipped on board before 01.07.2024 can be imported in India on ‘Actual User’ basis to processors of Melon Seeds having a valid FSSAI Manufacturing License in line FSSAI Order dated 15.03.2024.

**10.3** The other relevant policy provisions pertaining to the import of watermelon seeds along with relevant penalty provisions of the Customs Act, 1962 are as follows:

### **10.3.1 FTDR Act, 1992 :**

#### **Section 3 of the FTDR Act, 1992: Powers to make provisions relating to imports and exports–**

*(1) The Central Government may, by Order published in the Official Gazette, make provision for the development and regulation of foreign trade by facilitating imports and increasing exports.*

*(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods.*

(3) All goods to which any Order under sub-section (2) applies shall be deemed to be goods the import or export of which has been prohibited under section 11 of the Customs Act, 1962 (52 of 1962) and all the provisions of that Act shall have effect accordingly.

### **Section 5 of the FTDR Act, 1992: Foreign Trade Policy—**

The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy:

Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

### **10.3.2 Foreign Trade Policy, 2023 :**

#### **Para 1.02: Amendment to FTP**

Central Government, in exercise of powers conferred by Section 3 and Section 5 of FT (D&R) Act, 1992, as amended from time to time, reserves the right to make any amendment to the FTP, by means of notification, in public interest.

#### **Para 2.01: Policy regarding import /Exports of goods**

(a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports. The list of 'Prohibited', 'Restricted', and STE items can be viewed under 'Regulatory Updates' at <https://dgft.gov.in>

(b) Further, there are some items which are 'Free' for import/export, but subject to conditions stipulated in other Acts or in law for the time being in force.

### **10.3.3 Relevant Sections of the Customs Act, 1962 :**

#### **SECTION 112 of the Customs Acts. Penalty for improper importation of goods, etc.-** Any person, -

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

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

shall be liable, -

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

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

**Provided** that where such duty as determined under sub-section (8) of section 28 and the interest payable thereon under section 28AA is paid within thirty

days from the date of communication of the order of the proper officer determining such duty, the amount of penalty liable to be paid by such person under this section shall be twenty-five per cent. of the penalty so determined;

(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty not exceeding the difference between the declared value and the value thereof or five thousand rupees, whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (iii), to a penalty not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees, whichever is the highest.

**SECTION 114AA. Penalty for use of false and incorrect material.** - If a person knowingly or intentionally makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in any material particular, in the transaction of any business for the purposes of this Act, shall be liable to a penalty not exceeding five times the value of goods.

## **11. Now, therefore,**

**11.1** Now therefore, in the light of the aforesaid facts, **M/s. Amrit Dal Mill (IEC-1311010122), 'E-104, Basni second phase Jodhpur, Rajasthan-342005'** is hereby called upon to show cause in writing to the **Additional Commissioner of Customs**, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why:

**(a)** The imported goods declared as 'Watermelon Seeds' under CTH 12077090 covered under BL No. OSLPZUMUN3012924/OSLSBL-990/24, IGM 2387542 dated 08.09.2024 having total quantity **46.84** MT and having assessable value of **Rs. 1,20,37,435/-** should not be confiscated under Section 111 (d), 111(f) and 111(o) of Customs Act, 1962.

**(b)** Penalty under Section 112(a), 112(b) and Section 114AA of the Customs Act, 1962 should not be imposed on M/s. Amrit Dal Mill (IEC-1311010122), E-104, Basni second phase Jodhpur, Rajasthan- 342005.

**11.2 M/s Paramount Sealink Pvt. Ltd.** situated at 'Suit No. 2, 2<sup>nd</sup> Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on M/s Paramount Sealink Pvt. Ltd. under Section 112(a), 112(b) & 114AA of the Customs Act, 1962.

**11.3 Shri Bharat Himmatlal Parmar**, Branch Manager of M/s Paramount Sealink Pvt. Ltd. having Office at No. 14, 2<sup>nd</sup> Floor, Avishkar Complex, Ward-12B, Plot No. 204, Gandhidham (Kutch) – 370201' is hereby called upon to show cause in writing to the Additional Commissioner of Customs, Customs House, Mundra having office situated at office of the Pr. Commissioner of Customs, 5B, Port User Building, Adani Ports & SEZ, Mundra, Kutch, Gujarat – 370421 within 30 (thirty) days from the date of receipt of the notice, as to why penalty should not be imposed on him under Section 112(b) of the Customs Act, 1962.

**12.** The noticee are hereby required to produce at the time of showing cause all the evidences upon which they intend to rely in support of their defense. They are further required to indicate in their written explanation as to whether they desire to be heard in person before the case is adjudicated. If no mention is made about this in their written explanation, it will be presumed that they do not desire a personal hearing.

**13.** If no cause is shown by them against the action proposed to be taken within 30 days of receipt of this notice or if they do not appear before the adjudicating authority when the case is posted for hearing, the case would be liable to be adjudicated on the basis of evidences on records.

**14.** This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force.

**15.** The documents as listed at **Annexure-R** are relied upon and are enclosed with this show cause notice.

**(Amit Kumar Mishra)**  
**Additional Commissioner,**  
**Custom House, Mundra.**

**F.No. GEN/ADJ/ADC/440/2025-Adjn-O/o Pr Commr-Cus-Mundra**  
**DIN: 20250271MO000000D784**

**To,**

**(1) M/s. Amrit Dal Mill (IEC-1311010122),**  
E-104, Basni second phase Jodhpur,  
Rajasthan- 342005. ([www.s.bafna@gmail.com](mailto:www.s.bafna@gmail.com))

**(2) M/s Paramount Sealink Pvt. Ltd.**  
situated at 'Office No. 14, 2<sup>nd</sup> Floor,  
Avishkar Complex, Ward-12B, Plot No. 204,  
Gandhidham (Kutch) – 370201.  
([brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com))  
([impdocs@paramountsealink.com](mailto:impdocs@paramountsealink.com))

**(3) Shri Bharat Himmatlal Parmar,**

Branch Manager of M/s Paramount Sealink Pvt. Ltd.  
having Office at No. 14, 2<sup>nd</sup> Floor,  
Avishkar Complex, Ward-12B,  
Plot No. 204, Gandhidham (Kutch) – 370201  
([brmgr@paramountsealink.com](mailto:brmgr@paramountsealink.com))

**Copy to:**

- (1) The Deputy Director, Directorate of Revenue Intelligence, Ghandidham.
- (2) The Assistant Commissioner, EDI, Customs Mundra **(For uploading on Mundra Customs Website)**
- (3) Guard File.



<b>ANNEXURE-R TO SHOW CAUSE NOTICE TO M/S. AMRIT DAL MILL</b>		
RUD No.	Description	Page No.
1	Notification No. 05/2023 dated 5 <sup>th</sup> April, 2024 issued by Directorate General of Foreign Trade, Ministry of Commerce & Industry	1-2
2	Mail dated 24.09.2024	3
3	Panchnama dated 16.10.2024 & 06.11.2024 for examination of goods covered under IGM No. 2387542 dated 08.09.2024	4-19
4	Panchnama dated 12.09.2024 regarding search conducted at the office Premise of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	20-22
5	Statement dated 09.10.2024 of Shri Shreyans Jain, Authorized representative of M/s. Amrit Dal Mill, Jodhpur, Rajasthan	23-26
6	Statement dated 04.11.2024 of Shri Bharat Himmatlal Parmar, Branch Manager of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	27-32
7	Statement dated 02.12.2024 of Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	33-36
8	Statement dated 02.12.2024 of Shri Valmik Dilip Dhadambe, authorized person of M/s. Srinath Agencies, Mumbai- 400080	37-41
9	Statement dated 03.12.2024 of Shri. Shital Kumar Rander, proprietor of M/s. G.R. Enterprise, Jaipur, Rajasthan-302015	42-45
10	Statement dated 30.12.2024 of Vankar Bharatbhai Khengarbhai, Senior Executive (Imports) of M/s Paramount Sea Links Pvt. Ltd., Gandhidham	46-51
11	The tracking details of the vessel Sidra Ahlam with voyage No. 2406 obtained from the site of Oceanic Group (star-liners.com/track-my-shipment/#listing-table)	52-53
12	The tracking details of the vessel IBN Al Waleed with voyage no. 24904 obtained from the site Oceanic group (star-liners.com/track-my-shipment/#listing-table)	54
13	Cargo manifest for BL No. OSLPZUMUN3079224, OSLPZUMUN3079424, OSLPZUMUN3032024	55-57
14	The e-mail conversations recovered during search conducted at the office premise of M/s. Paramount Sealink Pvt. Ltd., Gandhidham under Panchnama dated 12.09.2024	58-75
15	BL No. OSLPZUMUN3012924/ OSLSBL-990/24	76-78
16	Seizure Memo dated 19.12.2024	79