कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- **370421**
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS,
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT-370421
PHONE:02838-271426/271423 FAX:02838-271425
Email: adj-mundra@gov.in

File. No.: GEN/ADJ/COMM/543/2026-Adjn-O/o Pr Commr-Cus-Mundra
Show Cause Notice No.: 46/2026-27/COMM/N.S./Adjn/MCH

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

BACKGROUND AND INTELLIGENCE

1. The Directorate of Revenue Intelligence, Delhi Zonal Unit (hereinafter referred to as "DRI DZU" or "the Directorate") developed specific intelligence that M/s Mary King Fashion (hereinafter referred to as "the importer firm"), a proprietorship concern having its registered address at 1/11228, Subhash Park Road, Maruti Industries, Naveen Shahdara, Delhi–110032 (GSTIN: 07BMLPM1317G1Z6, IEC: BMLPM1317G), was availing preferential customs duty benefit under the India-UAE Comprehensive Economic Partnership Agreement (CEPA) on imports of synthetic woven and knitted/crocheted fabrics from M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC), both located in the SAIF Zone, Sharjah, United Arab Emirates.

The intelligence indicated that the origin/manufacturing declarations and value-addition claims furnished in support of the preferential tariff treatment did not correspond with the actual source and processing of the imported fabrics and that the goods might not satisfy the applicable Product Specific Rules (PSR) of the India-UAE CEPA. The precise manufacturing declarations varied across consignments and are examined B/E-wise in the later paragraphs of this Notice.

2. **Origin of the present investigation:** This investigation is an offshoot of the investigation by DRI, Delhi Zonal Unit against M/s Mahasar International, a proprietorship concern engaged in imports of similar synthetic fabrics from the same UAE supplier network. During that investigation, DRI Jaipur Regional Unit, vide letter dated 20.09.2025, conveyed information arising from FTA-related verification concerning M/s Modern Fabrics Solution (FZE) and specifically noted that M/s Mary King Fashion had imported goods from that supplier vide B/E No. 4329832 dated 05.09.2025. This supplier-level information, together with the availability at Mundra of two Mary King consignments which remained physically available for verification, namely one un-cleared Z-type consignment and one T-type consignment in respect of which OOC had been granted but the goods had not yet been physically removed at

Mundra Port for physical verification, formed the basis for initiating the present investigation. **(RUD-1)**

INDIA-UAE CEPA — LEGAL FRAMEWORK AND APPLICABLE RULES OF ORIGIN

3.1 The Government of India and the Government of the United Arab Emirates entered into a Comprehensive Economic Partnership Agreement (hereinafter referred to as "CEPA" or "India-UAE CEPA"), which entered into force with effect from 01.05.2022. The CEPA provides for preferential tariff treatment, including nil or reduced rates of Basic Customs Duty (BCD), on goods originating in the UAE upon importation into India, subject to the goods satisfying the applicable Rules of Origin and other conditions prescribed thereunder.

3.2 The preferential tariff treatment for goods originating in the UAE was given effect in Indian customs law through Customs Notification No. 22/2022-Customs dated 30.04.2022 (hereinafter "CEPA Notification"), issued under Section 25(1) of the Customs Act, 1962. The CEPA Notification grants exemption from BCD (either fully or partially, depending on the product) on eligible goods imported from the UAE. The standard BCD applicable to woven fabrics of synthetic filament yarn (CTH 5407) is 20% ad valorem or the applicable specific rate per square metre, whichever is higher, and the standard BCD applicable to knitted/crocheted fabrics of man-made fibres (CTH 6006) is 20% ad valorem, whereas under CEPA the applicable rate claimed by the importer firm on all the impugned Bills of Entry was NIL, subject to satisfying the conditions of origin.

3.3 The Rules of Origin for India-UAE CEPA are governed by the "Agreement on Rules of Origin" forming an integral part of the CEPA. For goods to qualify as "originating goods" from UAE, they must satisfy either the Wholly Obtained Criterion or the Product-Specific Rules (PSR), whereby the manufacturing or processing undertaken in the UAE using non-UAE originating materials must result in a specified change in tariff classification of the non-originating inputs and/or satisfaction of a minimum Regional Value Content (RVC) threshold, as set out in the PSR Annex to the CEPA.

3.4 Product Specific Rules (PSR) applicable to the goods imported by M/s Mary King Fashion:

3.4.1 Chapter 54 goods — Woven fabrics of synthetic filament yarn (CTH 5407): The goods imported from M/s Modern Fabrics Solution (FZE) under CTH 5407 72 and from M/s Shuchi Textile (FZC) under CTH 5407 92 are woven fabrics of synthetic filament yarn. The PSR applicable to the relevant Chapter 54 goods requires a Change in Tariff Sub-Heading (CTSH) at the six-digit level combined with a minimum Regional Value Content of 40% of the FOB value of the exported good

("CTSH + RVC 40%"). Both conditions are cumulative. As discussed below, the investigation raises material doubt whether the declared tariff transformation and the claimed UAE value addition were actually achieved on the identified goods.

3.4.2 Chapter 60 goods — Knitted/crocheted fabrics (CTH 6006): The goods imported from M/s Shuchi Textile (FZC) under CTH 6006 42 are knitted/crocheted fabrics. The applicable PSR requires a Change in Tariff Heading (CTH) at the four-digit level combined with a minimum Regional Value Content of 40% of the FOB value of the exported good ("CTH + RVC 40%"). As discussed in Paras 17 and 18, the supplier declarations for the relevant Chapter 60 consignments themselves identify input under HS 60064100 and finished goods under CTH 60064200, both falling within heading 6006. The tariff-change and value-addition aspects are therefore examined separately on the basis of relevant documents.

3.5 CAROTAR, 2020 and Section 28DA — duties of the importer: The Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 ("CAROTAR, 2020"), notified vide Notification No. 81/2020-Customs (N.T.) dated 21.08.2020, apply where an importer claims a preferential rate under a trade agreement. Section 28DA (1) of the Customs Act, 1962 requires the importer to declare that the goods qualify as originating goods, possess sufficient origin-related information, furnish such information when required and exercise reasonable care regarding its truth and accuracy. Rule 4 requires possession of the prescribed minimum origin information; Rule 5 permits the proper officer to requisition further information where origin is in doubt; Rule 6 provides for verification through the competent authority of the exporting country; and Rule 7 deals with preferential treatment in respect of identical goods in the circumstances specified therein. Whether these obligations were discharged in the present case is considered below on the basis of the transaction documents and the person-wise evidence.

PROFILE OF THE IMPORTER AND HISTORY OF IMPORTS UNDER THE IMPUGNED BILLS OF ENTRY

4. Profile of the importer firm: M/s Mary King Fashion is registered under GSTIN 07BMLPM1317G1Z6 and holds IEC BMLPM1317G in the name of Sh. Mukesh Parashar as its proprietor. The investigation subsequently revealed that Sh. Mukesh Parashar did not independently conduct the import business and that other persons exercised operational and financial functions in relation to the concern. The evidence regarding the constitution, functioning and control of M/s Mary King Fashion is discussed in Para 19 below.

5.1 History of imports: M/s Mary King Fashion filed a total of Twenty-One (21) Bills of Entry between June 2025 and September 2025. Out of these, 2 were H-type (Home Consumption) Bills of Entry filed at Nhava Sheva Port (INNSA1), 10 were Z-type Bills of Entry filed at Mundra SEZ for bringing goods into the SEZ and 9 were T-type Bills of Entry filed for clearance of goods into DTA.

A Z-type Bill of Entry was filed for bringing the imported goods into the SEZ. When the same goods were subsequently cleared from the SEZ into the Domestic Tariff Area, the importer files a T-type Bill of Entry. Therefore, a Z-type Bill of Entry and its corresponding T-type Bill of Entry did not represent two separate physical consignments. They represented two stages relating to the same goods: first, entry of the goods into the SEZ, and second, their clearance from the SEZ into the DTA.

Hence, this case represents a total of 12 physical consignments, comprising ten (10) consignments imported into the Mundra Special Economic Zone (SEZ) under "Z"-type Bills of Entry (of which eight (08) were subsequently cleared into the Domestic Tariff Area under corresponding "T"-type ex-bond Bills of Entry while one(01) T-type Bills of Entry was given Out of Charge however, goods were still available at the port at the time of issuing alert and hence, examined and seized) and two (2) consignments imported for home consumption at Nhava Sheva under "H"-type Bills of Entry. The importer firm claimed the benefit of Notification No. 22/2022-Customs dated 30.04.2022 (India-UAE CEPA) on all consignments, declaring NIL rate of Basic Customs Duty. The consignment-wise particulars are tabulated below:

Table-I

Sr. No.	Bill(s) of Entry No.	Date	Supplier	CTH	Quantity	Assessable Value (Rs.)	Status
1	2680314 (Z) / 2916773 (T)	16.06.2025 / 27.06.2025	Modern Fabrics Solution (FZE)	5407 72	2,20,983 SQM	1,82,11,781	Cleared to DTA
2	3119818 (Z) / 3350711 (T)	07.07.2025 / 18.07.2025	Shuchi Textile (FZC)	6006 42	27,325 KGS	1,65,35,056	Cleared to DTA
3	3231124 (Z) / 3270205 (T)	12.07.2025 / 15.07.2025	Shuchi Textile (FZC)	5407 92	2,05,344 SQM	1,73,46,622	Cleared to DTA
4	3524230 (H)	27.07.2025	Shuchi Textile (FZC)	5407 92	1,52,928 SQM	1,30,08,667	Cleared (Home Consumption, Nhava Sheva)
5	3524199 (H)	27.07.2025	Shuchi Textile (FZC)	5407 92	1,62,144 SQM	1,37,92,617	Cleared (Home Consumption, Nhava Sheva)
6	3617490 (Z) / 3647865 (T)	01.08.2025 / 02.08.2025	Shuchi Textile (FZC)	6006 42	26,788 KGS	1,81,36,513	Cleared to DTA
7	3617491 (Z) / 3742819 (T)	01.08.2025 / 07.08.2025	Shuchi Textile (FZC)	5407 92	1,15,526 SQM	98,27,064	Cleared to DTA
8	3849947 (Z) / 3951771 (T)	12.08.2025 / 18.08.2025	Shuchi Textile (FZC)	5407 92	1,10,262 SQM	96,71,492	Cleared to DTA
9	4146598 (Z) / 4300128 (T)	28.08.2025 / 04.09.2025	Shuchi Textile (FZC)	5407 92	1,56,302.10 SQM	1,57,99,798	Cleared to DTA
10	4146600 (Z) / 4300123 (T)	28.08.2025 /	Shuchi Textile	5407 92	2,10,314.03 SQM	1,47,89,283	Cleared to DTA

Sr. No.	Bill(s) of Entry No.	Date	Supplier	CTH	Quantity	Assessable Value (Rs.)	Status
		04.09.2025	(FZC)				
11	4329823 (Z) / 4822754 (T)	05.09.2025 / 30.09.2025	Shuchi Textile (FZC)	5407 92	1,37,527.64 SQM	1,07,71,165	Out of Charge granted on 03.10.2025; goods had not been physically removed/railed out when DRI alert was raised on 06.10.2025; subsequently examined and seized
12	4329832 (Z)	05.09.2025	Modern Fabrics Solution (FZE)	5407 72	2,16,419 SQM	1,44,45,968	SEIZED – goods lying un-cleared in SEZ, examined at Mundra on 17.10.2025

5.2 Of the above, ten (10) consignments — comprising eight (8) SEZ-origin consignments which completed ex-bond clearance into the DTA under corresponding "T"-type Bills of Entry, and two (2) Home Consumption consignments cleared at Nhava Sheva had already been cleared, availing the Nil rate of BCD under the CEPA Notification, by the time the present investigation commenced. The remaining two consignments, covered by B/E No. 4329823 dt. 05.09.2025 (Z-type)/4822754 dt. 30.09.2025 (T-type) [Supplier: M/s Shuchi Textile (FZC)] and B/E No. 4329832 dt. 05.09.2025 (Z-type) [Supplier: M/s Modern Fabrics Solution (FZE)], were placed under examination, detention and subsequent seizure as detailed in the paragraphs below.

5.3 The evidence relied upon in respect of each of the twelve consignments is tabulated at Table above. The consignments at Sr. Nos. 11 and 12 were physically examined, sampled and tested. For the remaining ten consignments, which had been cleared before the investigation commenced, reliance is placed on-

(a) the origin declarations uploaded on ICES;

(b) the DO-to-invoice mapping wherever available; and

(c) the supplier-level scientific, technical and verification evidence relating to the same producers and exporters, applied to identical goods.

BASIS FOR INITIATING PHYSICAL EXAMINATION OF THE TWO PHYSICALLY AVAILABLE CONSIGNMENTS

6. On the basis of the supplier-level intelligence and connected-investigation material referred to in Paras 1 and 2 above, officers of DRI, Delhi Zonal Unit identified two consignments of M/s Mary King Fashion at Mundra SEZ which were

still physically available for verification: B/E No. 4329832 dated 05.09.2025, supplied by M/s Modern Fabrics Solution (FZE), and the goods covered by underlying Z-type B/E No. 4329823 dated 05.09.2025 / T-type B/E No. 4822754 dated 30.09.2025, supplied by M/s Shuchi Textile (FZC). The two consignments were accordingly placed on hold for physical examination vide office email dated 28.09.2025 and 06.10.2025. In respect of B/E No. 4329832 Dt 05.09.2025 the hold was put up on 28.09.2025 and for B/E No: 4822754 Dt 30.09.2025 the hold was put up on 06.10.2025. The B/E No: 4822754 Dt 30.09.2025 was granted Out of Charge on 03.10.2025, however the goods had not yet been railed out when the alert was issued. **(RUD-2)**

PHYSICAL EXAMINATION OF DETAINED IMPORT CONSIGNMENTS AT MUNDRA SEZ

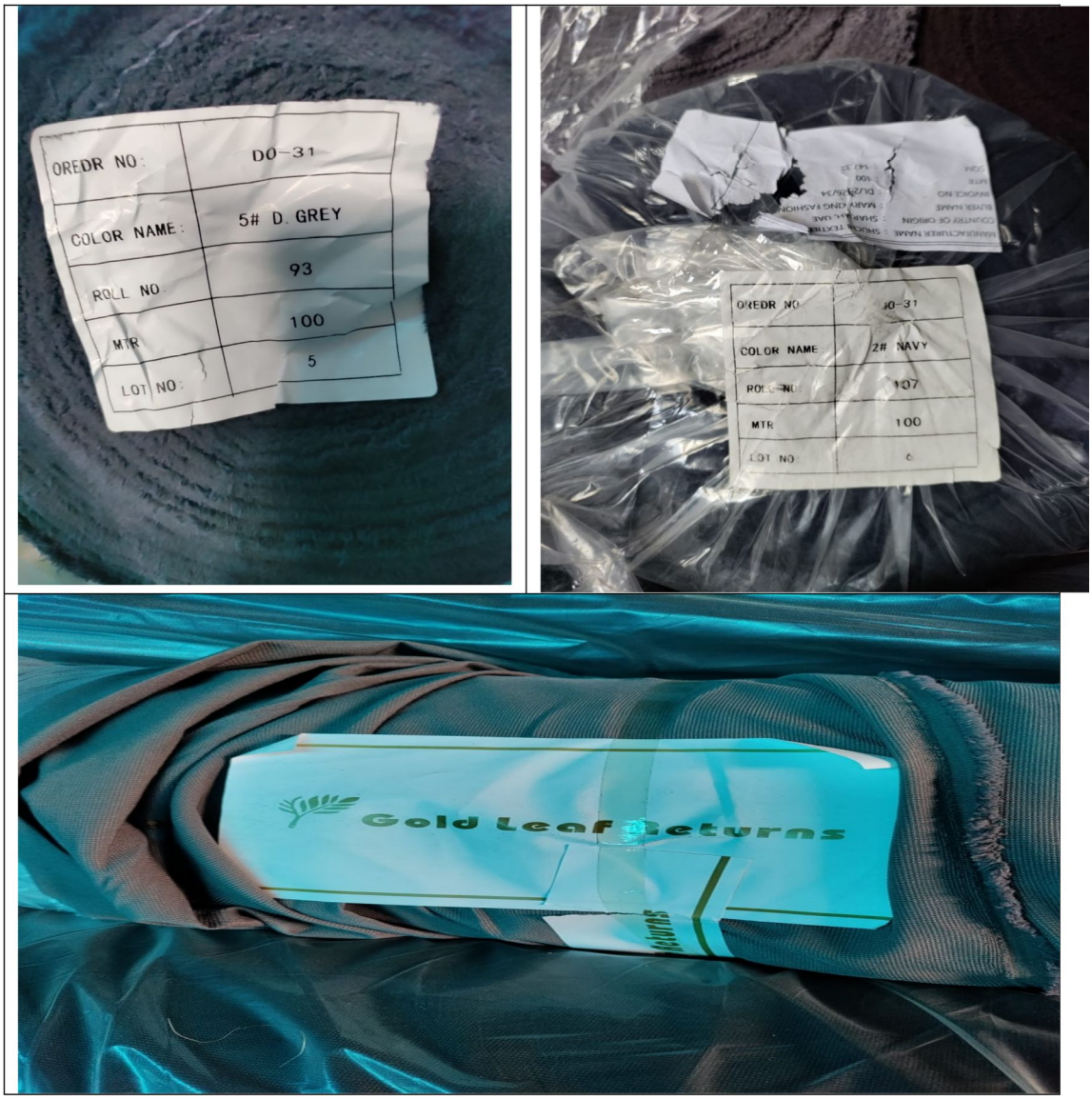
7. Pursuant to the above hold, officers of DRI, Delhi Zonal Unit conducted physical examination of the goods covered by the aforesaid two Bills of Entry on 17.10.2025 at the premises of M/s Shivansh Terminal LLP, Plot No. 08A, Block-B, Sector-12S, Light Engineering, APSEZ, Mundra, Gujarat–370421. The examination proceedings were recorded under Panchnama dated 17.10.2025 in the presence of two independent panch witnesses and Sh. Krushnrajsinh Jadeja, Director/authorised signatory of M/s Maa Marine Services Pvt. Ltd., which was handling customs-clearance/logistics work relating to the importer, and Sh. Keshav Bhai Gadvi, Director of M/s Shivansh Terminal LLP. **(RUD-3)**

7.1 During the proceedings, Sh. Krushnrajsinh Jadeja stated that M/s Maa Marine Services Pvt. Ltd. was handling logistics and customs-clearance work relating to M/s Mary King Fashion. He identified a person named Sh. Omprakash, using mobile No. 9289246853, as the person coordinating work relating to M/s Mary King Fashion. The same mobile number had already been identified in the connected investigation as belonging to Sh. Omprakash Runthala. The detailed document-routing particulars subsequently given by Sh. Krushnrajsinh Jadeja in his statement under Section 108 are discussed in Para 19.

A. Examination of B/E No. 4822754 dt. 30.09.2025, Supplier – M/s Shuchi Textile (FZC)

7.2 The goods covered by B/E No. 4822754 dated 30.09.2025 were declared as "Woven Fabrics of Synthetic Filament Yarn, Dyed, N.E.S." under CTH 54079200 and were found packed in 936 rolls. White paper slips affixed to the individual rolls contained, inter alia, the marking "Order No.: DO-31", together with colour name, roll number, metreage and lot number. Separate outer labels mentioned "Shuchi Textile", country of origin as "Sharjah, UAE" and buyer as "Mary King Fashion". A branding slip bearing the mark "Gold Leaf Returns" was also noticed. On visual examination, the fabric appeared uniformly dyed; no visible digital-print design, coating or lamination was noticed. Visual inspection was not treated as sufficient to determine the precise manufacturing process. Representative samples were therefore

drawn in triplicate from rolls of three different colours and marked SA1–SA3, SB1–SB3 and SC1–SC3 for laboratory examination.



B. Examination of B/E No. 4329832 dt. 05.09.2025, Supplier – M/s Modern Fabrics Solution (FZE)

7.3 The second consignment, covered by B/E No. 4329832 dated 05.09.2025 and supplied by M/s Modern Fabrics Solution (FZE), was declared under CTH 54077200 and was found packed in 1,420 rolls. Paper slips affixed to the rolls contained the marking "DO-30", together with colour, roll number and metreage particulars. Separate packing labels identified M/s Modern Fabrics Solution (FZE) as the UAE supplier/manufacturer and M/s Mary King Fashion as the buyer/importer. The fabric also appeared, on visual examination, to be dyed material; no distinct digital-printing design, coating or lamination was visually noticed. Samples from three rolls of different colours were therefore drawn in triplicate and appropriately marked for laboratory testing.



7.4 One feature common to both consignments was particularly noteworthy. The goods physically carried the markings DO-31 and DO-30 respectively. These markings were not part of the Bill of Entry numbers or UAE commercial invoice numbers under which the goods had been imported. Their evidentiary significance emerged during subsequent electronic/documentary investigation establishing the origin and meaning of these DO numbers which are discussed separately in the later paragraphs of this Notice.

7.5 Pending the outcome of laboratory examination and further investigation, the goods covered by B/E Nos. 4822754 dated 30.09.2025 and 4329832 dated 05.09.2025 were detained vide Detention Memo bearing DIN-202510DDZ4000000AB94 dated 17.10.2025 under Section 110 of the Customs Act, 1962. The detained goods were handed over to Sh. Keshav Bhai Gadvi, Director of M/s Shivansh Terminal LLP, for safe custody under Supardginama dated 17.10.2025. **(RUD-4)**

DRAWAL AND TESTING OF SAMPLES — CRCL FINDINGS

8.1 Representative samples drawn during the Panchnama proceedings were forwarded to the Central Revenues Control Laboratory (CRCL), New Delhi, for chemical/technical examination vide DRI letter dated 28.10.2025 **(RUD-5)**. Three representative samples from each of the two consignments were forwarded for analysis. CRCL subsequently issued six test reports bearing Lab Nos. CRCL/54/1022(DRI) to CRCL/54/1027(DRI), all dated 08.12.2025 **(RUD-6)**, with the findings summarised below:

Test Memo / Lab No.	B/E No.	Sample Marking	Colour	Composition	GSM
115/2025 – CRCL/54/1022	4822754	SA1	Brown	Polyester 92.86%, Elastomeric Yarns 7.14%	188
116/2025 – CRCL/54/1023	4822754	SB1	Brown	Polyester 92.80%, Elastomeric Yarns 7.20%	178
117/2025 – CRCL/54/1024	4822754	SC1	Light Brown	Polyester 92.50%, Elastomeric Yarns 7.50%	194
118/2025 – CRCL/54/1025	4329832	MA1	Grey	Polyester 96.40%, Elastomeric Yarns (balance)	125
119/2025 – CRCL/54/1026	4329832	MB1	Blue	Polyester 96.49%, Elastomeric Yarns (balance)	131
120/2025 – CRCL/54/1027	4329832	MC1	Red	Polyester 96.53%, Elastomeric Yarns (balance)	129

8.2 In respect of the three samples drawn from the consignment covered by B/E No. 4822754 dated 30.09.2025, CRCL found the samples to consist predominantly of polyester textured filament yarn along with elastomeric yarn. The polyester content ranged from approximately 92.50% to 92.86%, with the balance comprising elastomeric yarn. The recorded GSM ranged from 178 to 194. In each report, the material was described as dyed woven fabric of twill weave.

8.3 Similarly, the three samples drawn from the consignment covered by B/E No. 4329832 dated 05.09.2025 were reported to contain approximately 96.40% to 96.53% polyester, along with elastomeric yarn, with GSM ranging from 125 to 131. These samples too were reported by CRCL as dyed woven fabric of twill weave made of textured filament yarns of polyester along with elastomeric yarns. Thus, the CRCL reports scientifically confirmed that the imported samples were dyed woven polyester/elastomeric fabric. None of the six reports described the samples as printed fabric or recorded the presence of coating or lamination.

SEARCH OF BUSINESS PREMISES

9.1 For further investigation, officers of DRI, Delhi Zonal Unit visited the registered business premises of M/s Mary King Fashion at 1/11228, Subhash Park Road, Maruti Industries, Naveen Shahdara, Delhi–110032 on 10.11.2025. The address

was located; however, M/s Mary King Fashion was not found functioning there. During enquiries, the landlord, Sh. Mohd. Zaki, informed the officers that the first floor had been let out to M/s Mary King Fashion from 05.07.2024 at a monthly rent of Rs. 18,000/-. He stated that the premises had been rented to Sh. Mukesh Parashar, shown as proprietor of M/s Mary King Fashion, and furnished a copy of the rent agreement and GST-related documents available with him. Since the importer was no longer found functioning from the registered address, no business books, import records, origin-supporting records or correspondence concerning the impugned CEPA imports could be obtained from the premises. The DRI officer filed a Visit Report dated 10.11.2025. **(RUD-7)**

9.2 The residential address of the declared proprietor, Sh. Mukesh Parashar, as appearing in the rent agreement obtained from the landlord, was thereafter visited on 11.11.2025. The address was located but found locked. Local enquiries indicated that Sh. Mukesh Parashar had sold the property approximately nine years earlier and was no longer residing there. The person contacted at the premises was unable to provide his complete present address, except to indicate that he was believed to have shifted somewhere in Faridabad/Ballabhgarh. Consequently, the proposed search of the declared proprietor's residential premises could not be conducted. The DRI officer filed a Visit Report dated 11.11.2025. **(RUD-8)**

9.3 The importer had claimed preferential tariff treatment on twelve consignments, but the concern was no longer functioning from its registered business address and the proprietor could not be found at the residential address appearing in the available records. As a result, the origin-supporting records which an importer claiming preferential treatment would ordinarily be expected to possess could not be obtained directly from the importing concern at this stage.

SUMMONS ISSUED TO THE DECLARED PROPRIETOR

10.1 In order to obtain the import records and an explanation from the person shown as proprietor, summons under Section 108 of the Customs Act, 1962 were issued to Sh. Mukesh Parashar requiring his appearance before DRI on 17.11.2025. Mukesh Parashar requested through a letter received on 19.11.2025 to give him another date on the ground of respiratory difficulty caused by pollution. Further summons dated 08.12.2025, 17.12.2025 and 05.01.2026 were thereafter issued. However, Sh. Mukesh Parashar did not appear in response to these summonses and no further communication was received from him at that stage. **(RUD-9)**

10.2 Consequently, during this stage of investigation DRI remained unable to obtain from the declared importer the complete Form-I/Annexure-3A set, the underlying manufacturing records of the UAE suppliers, correspondence concerning the origin claim or any explanation regarding the basis on which the CEPA benefit had been claimed. Investigation therefore had to proceed on the basis of the goods themselves, the documents available on ICES, the material emerging from the connected investigation and independent scientific/technical verification.

SUMMONS ISSUED TO THE DECLARED CUSTOMS AUTHORIZED REPRESENTATIVE

10.3 That the statement of CHA who cleared Bills of Entry for the importer at Mundra SEZ, Sh. Krushnrajsinh Jadeja S/o Harisinh Jadeja, aged about 33 years, resident of 101, Gurukul-1, Anjar, Kutch, Gujarat, was recorded under Section 108 of the Customs Act, 1962 on 23.12.2025 **(RUD-9A)** at DRI, Delhi Zonal Unit, in compliance with summons dated 17.12.2025 (DIN: 202512DDZ40000215523) **(RUD-9B)**, wherein he inter alia stated as follows:

- That he is a graduate of H.B. Palan Commerce College, Anjar, Kutch; after working with M/s Regal Shipping Pvt. Ltd., he started his own proprietorship firm, M/s Maa Shipping and Logistics, in 2019, and thereafter M/s Maa Marine Services Pvt. Ltd. in 2022 (directors: himself, Jigneshsinh Chandubha Jadeja, and Bharatsinh Himmatsinh Jadeja), in which he is the authorised signatory, operating mainly at Mundra Port with seven named employees.
- That his firm has been handling customs clearance work for M/s Mahasar International since April 2024, for import consignments arriving at Mundra Port or Mundra SEZ.
- That M/s Maa Marine Services Pvt. Ltd. does not hold a CHA licence of its own; for Bills of Entry filed at Mundra Port (INMUN1), the CHA licence of M/s Senghi Shipping Services (Licence No. ACSFS8148RCH001) was used, to whom he provided all clearance documents (B/L, Invoice, Packing List, COO, etc.) and who filed the Bills of Entry using their own digital signature, charging Rs. 3,500 per container as agency charge. For SEZ Bills of Entry, he has been added as a child user by custodian M/s Fast Track CFS Pvt. Ltd. and files SEZ Bills of Entry using that login; at custodian M/s Shivansh Terminals LLP he is not a child user, and SEZ Bills of Entry there are filed by one Sh. Ankit Ruparel on the basis of documents provided by him.
- That he came into contact with M/s Mahasar International through one Sh. Omprakash, to whom he used to provide transportation services (Mundra to Nhava Sheva) and who later asked him to handle customs clearance for a firm related to him; Sh. Omprakash thereafter shared the contact of one Sh. Mukesh, who used to send all documents relating to M/s Mahasar International via WhatsApp (mobile no. 9999666840) and email (mukesh@signcubeservices.com); payments for clearance services were coordinated through Sh. Omprakash and received through banking channels from the bank account of M/s Mahasar International; Sh. Mukesh is stated, to his knowledge, to be an employee of M/s Signqube Services Private Limited, Dwarka, New Delhi.
- That all Bills of Entry filed for M/s Mahasar International declared the goods as “Dyed Polyester Knitted Fabrics,” and that M/s Mahasar International

claimed the benefit of India-UAE CEPA, availing 100% duty waiver, in all Bills of Entry.

- That the conditions for availing the concessional CEPA rate on goods of Chapter 54 are CTSH + 40% Value Addition, i.e., a change in tariff sub-heading at the six-digit level coupled with 40% value addition through the manufacturing process undertaken in the UAE.
- That the production process declared to have been undertaken on the fabric in the UAE, as reflected in Annexure-3A, was initially declared as "Digital Printing and Fusion" in the earlier Bills of Entry, and was later changed by the importer to "Dyeing/Printing and Fusion" in subsequent Bills of Entry.
- That the goods were declared as "Dyed"; that in respect of the first Bill of Entry filed at Mundra Port, the examining Customs officer had sent a fabric sample to the Textiles Committee, whose report also confirmed the fabric to be "Dyed"; and that the same dyed fabric was imported in the subsequent Bills of Entry as well.
- That, to his knowledge and as per the test reports of the imported goods, the goods were only "Dyed" and were not printed in any sense; that the Annexure-3A, the declared UAE manufacturing process, the Bill of Lading, Commercial Invoice, Packing List and COO were all provided to him by Sh. Mukesh (stated to be an employee of the importer, M/s Mahasar International) through email and WhatsApp; and that the Bills of Entry were filed strictly as per the particulars mentioned in these documents, wherein the goods were declared as "Dyed Fabrics."
- That he had no direct communication with any UAE supplier, and communicated only with Sh. Omprakash, with subsequent documents being sent by Sh. Mukesh on the basis of contact details shared by Sh. Omprakash.
- That his firm has also handled customs clearance work for M/s Mary King Fashion.
- That he was similarly approached by Sh. Omprakash for customs clearance of M/s Mary King Fashion's imports, and that all documents for that firm were also forwarded by the same Sh. Mukesh from the same e-mail ID (mukesh@signcubeservices.com).
- That the same foreign suppliers were involved in the imports of both M/s Mahasar International and M/s Mary King Fashion.
- That the nature of goods, declared processes and classification were similar in both cases, and that M/s Mary King Fashion also claimed the benefit of India-UAE CEPA.
- That, in discharge of his KYC obligations as a CHA, he received the IEC number and GSTIN certificate of both firms through Sh. Omprakash; that as per the KYC documents so received, M/s Mahasar International is stated to be

a proprietorship firm of Sh. Mitesh Aggarwal and M/s Mary King Fashion a proprietorship firm of Sh. Mukesh; and that his employees verified the IEC and GSTIN particulars on the ICEGATE and GST portals, but no further/independent verification was undertaken.

- That he has never communicated with the proprietors of either firm and never sought to ascertain the actual beneficiary of either firm, all communication having been confined to Sh. Omprakash (mobile no. 9289246853).

SEIZURE OF THE DETAINED GOODS AND EXTENSION UNDER SECTION 110(2)

11.1 In the meantime, the six CRCL reports dated 08.12.2025 had scientifically confirmed that the samples drawn from both detained consignments were dyed woven polyester/elastomeric fabrics. These results, when read with the physical examination findings, the unexplained DO-30 and DO-31 markings found on the rolls, the non-functioning registered premises of the importer and the inability to obtain records or explanation from the declared proprietor despite repeated summons, gave rise to a reasonable belief that the preferential origin claim required further detailed investigation and that the detained goods were liable to confiscation under the Customs Act, 1962. Accordingly, the goods covered by B/E No. 4822754 dated 30.09.2025 and B/E No. 4329832 dated 05.09.2025, lying at M/s Shivansh Terminal LLP, Mundra, were formally seized under Section 110 of the Customs Act, 1962 vide Seizure Memo dated 27.02.2026. **(RUD-10)**

11.2 That the goods in this case were initially put on hold for examination vide this office email dated 28.09.2025 and 06.10.2025 and were subsequently formally seized vide Seizure Memo under F. No.: DRI/DZU/23/Enq-27/2025 dated 27.02.2026. As the investigation could not be concluded within the statutory period of 6 months, the Principal Additional Director General, DRI, Delhi Zonal Unit, in exercise of powers under the proviso to Section 110(2) of the Customs Act, 1962 read with Notification No. 25/2022-Customs (N.T.) dated 31.03.2022, extended the said period by a further six months, vide order dated 27.02.2026. **(RUD-11)**

PARA 12: SPECIALISED TECHNICAL EXAMINATION OF THE CLAIMED UAE MANUFACTURING PROCESS

12.1 As discussed in the preceding paragraphs, at the time of physical examination of the two examined consignments of M/s Mary King Fashion, the Customs-clearance representative also produced the origin-related documents available in respect of the said consignments, including Form-I and Annexure-3A furnished by the respective UAE suppliers. Examination of these documents showed that both M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC) represented that the goods exported to M/s Mary King Fashion had undergone the production process “Dyeing / Printing & Fusion” in the UAE and claimed that the goods satisfied the Product Specific Rule on the basis of “CTH + VA 40%.” The documents therefore provided a

specific manufacturing claim which could be compared with the actual physical and scientific characteristics of the goods examined in India. **(RUD-12)**

12.2 In the case of M/s Modern Fabrics Solution (FZE), the Form-I relating to the examined Mary King consignment records the finished product as woven fabric and declares the production process as **"Dyeing / Printing & Fusion"** with the originating criterion **"CTH + VA 40%."** The principal input is shown under HS Code **54077100**. The declaration records that the input was not manufactured by the producer of the final goods and was not locally procured, but had been procured from a third party. The corresponding Annexure-3A records the exported product under HS Code **54077200** and identifies the material used under HS Code 54077100 as originating in **China**. Thus, according to the supplier's own origin documentation, Chinese-origin woven fabric was claimed to have undergone a qualifying process in the UAE resulting in the finished dyed woven fabric exported to M/s Mary King Fashion.

12.3 Similarly, the Form-I issued by M/s Shuchi Textile (FZC) in respect of the other examined Mary King consignment describes the product as woven fabric of synthetic filament yarn, dyed, and declares the production process as **"Dyeing / Printing & Fusion"**, again claiming the origin criterion **"CTH + VA 40%."** The input is shown under HS Code **54077100**, as third-party material. The corresponding Annexure-3A records approximately 142,321.26 sq. m. of Chinese-origin input fabric valued at about USD 42,001.49, claimed process wastage of approximately 4,793.62 sq. m. and total output of approximately 137,527.64 sq. m. under HS Code **54079200**.

12.4 The precise nature of the process described as "Dyeing / Printing & Fusion" in the above Mary King Form-I documents was, however, not explained therein. In this regard, material already obtained during the connected investigation against M/s Mahasar International became directly relevant. Vide letter dated 09.10.2025, M/s Mahasar International had submitted documents and video evidence relating to the production facility of its overseas supplier M/s Modern Fabrics Solution (FZE), Sharjah, UAE, stating that the said material had been received from the foreign supplier through the email ID: modernfabricssolution@gmail.com. The material so submitted comprised, inter alia, a document titled "Production Process" dated 09.10.2025 , issued under the seal and signature of M/s Modern Fabrics Solution (FZE), setting out the stages of the fabric printing/dyeing process claimed to be undertaken at its unit, and video recordings bearing file names VID-20251009-WA0000 to VID-20251009-WA0004 , stated to depict the manufacturing unit, machinery in operation and a guided tour of the factory premises of M/s Modern Fabrics Solution (FZE). **(RUD-13)**

12.5 The above material assumes direct relevance in the present investigation because M/s Modern Fabrics Solution (FZE) is not merely a foreign supplier appearing in the connected Mahasar case. It is also one of the actual foreign suppliers to M/s Mary King Fashion, including the supplier of the examined consignment

covered by B/E No. 4329832 dated 05.09.2025, which was physically examined and subsequently seized in the present case. Therefore, the said Production Process document and the accompanying videos are being relied upon in the present proceedings as contemporaneous material attributed to the same UAE supplier describing the manufacturing process which that supplier represented as being undertaken at its own premises. The letter dated 09.10.2025, the Production Process document and the accompanying videos are accordingly cross-relied upon in the present proceedings.

12.6 As per the aforesaid "Production Process" document, the process stated to be undertaken at the premises of M/s Modern Fabrics Solution (FZE), Q3-078, SAIF Zone, Sharjah, UAE, consisted of eight stages which are as detailed below: -

(a) Design Creation — the required printed/dyed design or colour combination is digitally developed using CAD software and approved for production.

(b) Printing/Dyeing of Design on Sublimation Paper — the approved design is transferred onto sublimation transfer paper using precision sublimation printers.

(c) Loading on Sublimation Machine — the printed sublimation paper and the base fabric are simultaneously fed into the sublimation transfer machine with proper alignment.

(d) Heat Transfer Process — the paper and fabric are passed together through the sublimation machine at a controlled temperature of approximately 200°C or higher, depending on design intensity and fabric type.

(e) Sublimation Process — the sublimation ink/dye converts to gaseous form under heat and pressure and embeds itself permanently into the fabric fibres.

(f) Cooling and Separation — the fabric and sublimation paper are separated and allowed to cool naturally to stabilise the design.

(g) Quality Inspection and Rolling — the finished fabric is inspected on a fabric checking and rolling machine for printing/dyeing defects and colour irregularities.

(h) Final Packing and Dispatch — the fabric is rolled, packed as per customer specification, labelled, and dispatched.

12.7 Significantly, the Production Process write-up of M/s Modern Fabrics Solution described the principal operation as a **digital sublimation printing/heat-transfer process**. The design or colour was stated to be digitally prepared, printed onto sublimation transfer paper and thereafter transferred to the base fabric under heat of approximately 200°C or higher, following which the fabric was cooled, inspected, rolled and packed. Thus, while the Mary King Form-I described the qualifying process in broader terms as **"Dyeing / Printing & Fusion,"** the detailed process explanation furnished by the same supplier described the actual colouring operation through printing on sublimation paper followed by heat transfer onto the fabric. This

difference required independent technical examination, particularly because the Mary King goods physically examined by DRI appeared uniformly dyed and the CRCL reports subsequently described them as dyed woven fabrics.

12.8 In the connected Mahasar investigation, after receipt of the aforesaid Production Process write-up and videos, DRI had sought to independently verify whether the claimed process had in fact been carried out on the imported fabrics. For this purpose, letters were addressed to the Central Revenues Control Laboratory, New Delhi and to the Textiles Committee, Ministry of Textiles, Apparel House, Gurugram with a request to examine and opine, inter alia, whether any process of Digital Printing and Fusion appeared to have been carried out on the fabric samples and whether there was any visual or microscopic evidence such as ink penetration, a fusing layer, print transfer or coating traces which could confirm or negate the process claimed by the foreign supplier. CRCL informed DRI that it was not equipped to undertake the specialised examination required for answering the specific query, and the Textiles Committee also indicated that it was not in a position to render the required opinion. **(RUD-14)**

12.9 Thereafter, an opinion was also sought from the Northern India Textile Research Association (NITRA); however, NITRA too expressed its inability to perform the specialised testing required to determine whether the claimed process had actually been carried out on the fabrics. The matter was consequently taken up with the **Ahmedabad Textile Industry's Research Association (ATIRA), Ahmedabad**, which agreed to undertake the required detailed textile examination.

12.10 Since the two detained consignments of M/s Mary King Fashion raised the same technical issue regarding whether the fabrics had undergone the process represented by the common UAE supplier, samples drawn from the two Mary King consignments were included along with the samples drawn from the connected Mahasar investigation. Accordingly, a total of ten fabric samples, comprising eight samples relating to the detained consignments of M/s Mahasar International and two samples relating to the detained consignments of M/s Mary King Fashion, were forwarded to ATIRA for expert technical examination vide DRI letter No. DRI/DZU/23/Enq-24/2025/8273 dated 10.03.2026 **(RUD-15).** After examination, ATIRA issued Test Report No. A/T/219 (2026-27) dated 25.05.2026. **(RUD-16)**

12.11 The scope of examination undertaken by ATIRA was considerably more detailed than the earlier compositional examination. The test parameters included, inter alia, whether the yarn was spun or multifilament; whether the fabric was bleached or dyed; the type of dye used; whether the material was woven or pile/knitted fabric; presence or absence of bonding or lamination; the extent of fusion of dye throughout the fabric by microscopic examination; penetration of dye into the yarn from the outer sheath to the inner core; and the presence or absence of coating or impregnation. The purpose of this specialised examination was therefore not merely

to again identify the material as "dyed", but to scientifically examine the manner in which the colour existed within the fabric and the yarn and to determine whether such physical characteristics were consistent with a surface printing/sublimation process.

12.12 The ATIRA examination found that the colour on the face side and the back side of the tested fabrics was substantially uniform. In the woven samples, the measured difference in colour between the two surfaces, expressed as **Delta E**, was found to be only approximately **0.03 to 0.7**, representing insignificant front-to-back variation. The report further recorded that the selvedges of the fabrics were fully coloured. ATIRA explained that such full coloration of the selvedges is a characteristic associated with dyed fabric, because in commercial dyeing the fabric is exposed to the dye throughout its width, including its edges.

12.13 More importantly, microscopic examination of the yarn cross-sections showed **complete penetration of dye from the outer sheath to the core of the yarn**, with the depth of shade at the core being substantially similar to that at the outer surface. ATIRA observed that such sheath-to-core penetration is consistent with commercial disperse dyeing, in which dye molecules penetrate into the polyester fibre under heat and pressure, and is materially different from a surface-oriented digital sublimation printing process. The microscopic examination also showed complete integration/fusion of dye throughout the fabric rather than mere deposition of colour on its exposed surface.

12.14 ATIRA further reported that no coating, impregnation or lamination was detected on the tested fabrics under microscopic examination, and visual examination also did not reveal any lamination. The overall conclusion recorded in the ATIRA report was that the ten samples were dyed fabrics and not digitally printed and that the fabrics were not coated or laminated**.** The two samples relating to M/s Mary King Fashion formed part of this same ten-sample examination.

12.15 The ATIRA findings therefore supplied scientific evidence regarding the actual physical condition and manner of coloration of the Mary King fabrics. The importance of these findings lies in the combination of several independent physical characteristics: substantially identical colour depth on both sides of the fabric, fully coloured selvedges, complete penetration of dye through the yarn from sheath to core and absence of coating or lamination.

12.16 When the scientific findings of ATIRA are read with the manufacturing declarations discussed above, a material inconsistency becomes apparent. In the Form-I furnished for both examined Mary King consignments, the UAE suppliers represented that the goods had undergone **"Dyeing / Printing & Fusion"** in the UAE. The more detailed Production Process write-up of M/s Modern Fabrics Solution, however, describes the principal colouring operation as digital printing on sublimation paper followed by heat transfer onto the fabric. ATIRA's specialised examination of

the actual imported samples found them to be **dyed fabrics and not digitally printed**, having substantially uniform colour on both sides, fully coloured selvedges and complete penetration of colour from sheath to core, with no coating or lamination. The scientific characteristics of the goods therefore did not correspond with the digital sublimation printing process described in the Production Process material. At the same time, the description "Dyeing / Printing & Fusion" appearing in Form-I, by itself, did not establish that any conventional dyeing operation had actually been undertaken in the UAE. The place, machinery and manner in which such alleged dyeing was carried out consequently required further verification.

PARA 13: VERIFICATION OF THE UAE SUPPLIERS THROUGH THE FTA CELL AND DISCLOSURE OF THE CLAIMED MANUFACTURING FACILITIES

13.1 As discussed above, the Form-I furnished in respect of the two examined consignments of M/s Mary King Fashion described the process allegedly undertaken in the UAE as **"Dyeing / Printing & Fusion"**, while the more detailed Production Process write-up of M/s Modern Fabrics Solution (FZE), obtained in the connected investigation, described an operation involving printing of the design/colour on sublimation paper followed by transfer onto the fabric under heat. The specialised examination by ATIRA, however, found the actual fabric samples to be dyed and not digitally printed. In order to examine how and with what machinery the foreign suppliers claimed to undertake the manufacturing activity relied upon for preferential origin, the verification material received through the FTA Cell in the connected investigation became relevant.

13.2 During the investigation against M/s Mahasar International, DRI had initiated verification of the authenticity of the Certificates of Origin and the manufacturing/origin claims of the concerned UAE suppliers through the competent FTA Cell channel. The verification covered, inter alia, **M/s Modern Fabrics Solution (FZE), M/s Shuchi Textile (FZC) and M/s Shukran Textiles (FZC)**. Two of these entities, namely M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC), are the same UAE legal entities which supplied the impugned goods to M/s Mary King Fashion. Accordingly, the material received through such verification is relevant to the present investigation insofar as it records the premises, industrial licences, machinery, production capacity, manufacturing process and raw-material sourcing arrangements represented by those very suppliers during the relevant period.

13.3 The material relied upon in the present Notice is the verification material obtained from Director (International Customs Division), Central Board of Indirect Taxes and Customs (FTA Cell), New Delhi, received from FTA Cell vide its letter dated 07.04.2026 in the connected investigation concerning the same foreign suppliers. The said material is therefore being relied upon as supplier-specific evidence of what M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC) themselves represented regarding their manufacturing facilities and processes. The

verification details received from FTA Cell in respect of M/s Modern Fabrics Solution (FZE) and Shuchi Textile (FZC) relevant to this investigation are summarized as under:- **(RUD-17)**

TABLE

Name of Foreign Supplier	M/s Modern Fabrics Solution (FZE)	M/s Shuchi Textile (FZC)
Warehouse Size	400 sq. metres (Q3-078, SAIF Zone)	400 sq. metres (A2-030, SAIF Zone)
Claimed Production Capacity	30,000 m per day	30,000 m per day
Printing Machines	2 Units	2 Units
Dyeing Units / Plants	1 Unit	1 Unit
Management Staff	12 Personnel	12 Personnel
Contract Labour	35 Personnel	35 Personnel
Claimed Process	In-house dyeing, printing, finishing, inspection, packing	In-house dyeing, printing, finishing, inspection, packing
Verification of Process	Manufacturing process claimed as using 'Grando 8-Head Vapor-Phase Dyeing plant which uses dye-sublimation technology where dye particles are vaporized and infused into the fiber core under high temperature.	Manufacturing process claimed as using 'Grando 8-Head Vapor-Phase Dyeing plant which uses dye-sublimation technology where dye particles are vaporized and infused into the fiber core under high temperature.
Date of issuance of license for commencement of operations	License No: 24428, Issuance Date: 05.04.2025	License No: 24468, Issuance Date: 08.05.2025

13.4 The verification material records that **M/s Modern Fabrics Solution (FZE)** operated from premises measuring approximately **400 square metres at Q3-078, SAIF Zone, Sharjah**, under Industrial Licence No. **24428**, issued on **05.04.2025**. M/s **Shuchi Textile (FZC)** was shown as operating from premises of approximately **400 square metres at A2-030, SAIF Zone, Sharjah**, under Industrial Licence No. **24468**, issued on **08.05.2025**. Both entities declared a production capacity of approximately **30,000 metres of fabric per day**.

13.5 The verification replies further recorded substantially similar machinery and manufacturing arrangements in the case of these UAE entities. Each supplier represented that its manufacturing activity included in-house dyeing, printing, finishing, inspection and packing. More importantly, the process was described as being undertaken by use of a **"Grando 8-Head Vapor-Phase Dyeing" plant/system employing dye-sublimation technology**, under which dye particles were stated to be

vaporised and infused into the fibre core under high temperature. The verification material also recorded two printing machines and one dyeing unit/plant against the concerned suppliers.

13.6 This was the stage at which the **Grando 8-Head system** specifically entered the investigation as the machinery relied upon by the UAE suppliers themselves to explain the process of dyeing/printing and value addition claimed for preferential origin. Until receipt and examination of the FTA verification material, the Mary King investigation had established from Form-I only that the process was described as "Dyeing / Printing & Fusion", while the separate Production Process write-up of M/s Modern Fabrics Solution described sublimation-paper printing and heat transfer. The FTA verification now identified the particular equipment which the suppliers claimed was used to carry out that process.

13.7 The FTA verification therefore created an important question requiring further investigation. On the one hand, the UAE suppliers represented that a **Grando 8-Head Vapor-Phase Dyeing/Sublimation system** was capable of undertaking a process through which colour was infused into the fibre core. On the other hand, the earlier Production Process write-up of M/s Modern Fabrics Solution described printing of colour/design onto sublimation paper followed by heat transfer to the fabric, while ATIRA had scientifically found the imported fabrics to be dyed and not digitally printed, with complete penetration of colour from sheath to core and fully coloured selvedges. It therefore became necessary to independently ascertain the actual identity, nature, operating principle and technical capability of the machine described by the suppliers as the "Grando 8-Head Vapor-Phase Dyeing" system.

13.8 The verification material also disclosed that the two suppliers had declared the same production capacity of approximately 30,000 metres per day despite operating from similarly sized premises and had used substantially similar language to describe their manufacturing process and machinery. In the connected investigation, all three UAE suppliers covered by the verification had reported the identical production capacity of 30,000 metres per day and substantially identical descriptions of the claimed "Grando 8-Head Vapor-Phase Dyeing/Sublimation" process. These similarities were relevant circumstances warranting examination of whether the stated production activity was supported by objective technical and production evidence.

13.9 The verification material relating to M/s Modern Fabrics Solution also showed photographs of Grando equipment in a room described as a **"Dyeing Room"**. Since the same supplier had earlier described its production process as one involving sublimation paper and heat transfer, while the FTA reply characterised the identified equipment as a "Grando 8-Head Vapor-Phase Dyeing" system capable of infusing dye into the fibre core, the actual technical nature of the equipment assumed direct importance.

13.10 Accordingly, investigation was thereafter undertaken to identify the exact make and model of the Grando machinery referred to in the FTA verification, trace the source from which such machines had been supplied to the UAE entities, ascertain their actual working principle and normal production capability, and examine whether the physical characteristics of the two Mary King samples were consistent with processing through such machinery.

PARA 14: TECHNICAL INVESTIGATION OF THE GRANDO 8-HEAD MACHINE AND EXAMINATION OF THE MARY KING FABRIC SAMPLES

14.1 As discussed in Para 13 above, the UAE suppliers had represented during the FTA verification that the process described by them as "Dyeing / Printing & Fusion" was undertaken through use of a Grando 8-Head system. Since the use of this machinery was being relied upon by the foreign suppliers to support the claimed manufacturing process and the consequent preferential-origin claim, investigation was undertaken to ascertain the actual make, model, nature, working principle and technical capability of the said equipment.

14.2 Investigation into the Grando machine revealed that an Indian exporter M/s Om Shanti Machineries Exim, IEC Code : AAIFO1883F has exported Grando CEJ-2008TX Inkjet Printer along with accessories (including CMYK sublimation printing inks, sublimation paper, M.S. paper transfer machine, air compressor, and 6 KVA Online UPS) to both the foreign suppliers i.e M/s Modern Fabrics Solution(FZE), Sharjah and M/s Shuchi Textiles (FZC) Sharjah. The investigation therefore does not proceed on the basis that the machinery shown by the UAE suppliers was fictitious. The relevant question is whether such machinery was technically capable of carrying out the process claimed by the suppliers and whether the particular fabrics imported by M/s Mary King Fashion bore the characteristics of having been processed through it.

TABLE

Shipping Bill No.	SB Date	Port	Consignee (UAE)	Key Items Exported (FOB Value in Rs.)
9889636	15/05/2024	Nhava Sheva (INNSA1)	M/s Shuchi Textile (FZC), Sharjah	Grando CEJ-2008TX Inkjet Printer (Rs. 27.21 lakh); M.S. Paper Transfer Machine (Rs. 16.29 lakh); CMYK Sublimation Inks; Sublimation Paper; Air Compressor; UPS
4772062	26/08/2025	Nhava Sheva (INNSA1)	M/s Modern Fabrics Solution (FZE), Sharjah	Grando CEJ-2008TX Inkjet Printer (Rs. 42.44 lakh); M.S. Paper Transfer Machine (Rs. 17.94 lakh); CMYK Sublimation Inks; Sublimation Paper; Air Compressor; UPS (Total approx. Rs. 78.54 lakh)

14.3 For technical examination of the machinery, summons dated 27.06.2026 bearing CBIC-DIN-202606DDZ40000777DBB were issued to Sh. Hirenkumar Sumanbhai Patel, Partner (Technical), M/s Om Shanti Machineries Exim. He appeared before DRI and tendered his voluntary statement under Section 108 of the Customs Act, 1962 on 03.07.2026. **(RUD-18)**

14.4 He stated that he was looking after the technical side of the business, including installation and quality control of machines, and that the firm imported Grando-brand inkjet printers manufactured by M/s Shanghai Grando Digital Technology Co. Ltd., China. He further confirmed that six Grando CEJ-2008TX machines had been supplied to the three UAE entities, namely M/s Modern Fabrics Solution (FZE), M/s Shuchi Textile (FZC) and M/s Shukran Textiles (FZC) by M/s Om Shanti Machineries Exim.

14.5 Sh. Hirenkumar Patel explained that the Grando CEJ-2008TX is an **8-head inkjet printer operating on sublimation technology**. According to him, the required design or colour image is first printed onto heat-transfer paper using dye-sublimation ink. The printed transfer paper is thereafter brought into contact with the polyester fabric and passed through a separate heat-transfer machine, where the sublimation ink is transferred onto the fabric under heat. Thus, the working principle described by the technical person was consistent with a digital sublimation printing and heat-transfer process rather than a conventional commercial dyeing process in which fabric is immersed or otherwise treated in a dye bath.

14.6 He further explained that colour applied through the Grando sublimation process does not penetrate the yarn from the outer sheath to its core. According to him, the colour remains confined to the printable surface layer of the fabric and, even where printing may be carried out on both sides, such printing does not result in complete sheath-to-core penetration of colour. He also stated that the selvedges of fabric processed by such printing would remain undyed/uncoloured.

14.7 The technical explanation given by Sh. Hirenkumar Patel is significant when compared with the specialised findings already recorded by ATIRA in respect of the Mary King samples. ATIRA had found substantially uniform colour on both sides of the fabrics, fully coloured selvedges and complete penetration of colour from the sheath to the core of the yarn. Thus, the physical characteristics scientifically observed in the imported fabrics were materially different from those which, according to the technical person, would ordinarily result from processing through the Grando sublimation-printing system.

14.8 Sh. Hirenkumar Patel further stated that the principal consumables used with the Grando machine are CMYK sublimation ink, sublimation paper and polyester fabric, and that the approximate productive capacity of one Grando CEJ-2008TX machine under normal operating conditions was about 4,500 square metres per day.

He furnished a copy of the relevant machine catalogue in support of his explanation. **(RUD-19)**

14.9 He also stated that fabric processed through the Grando machine would appropriately be regarded as **printed fabric**, since the process carried out by the machine is printing through sublimation and not dyeing. According to him, the machine does not undertake conventional dyeing and it is not possible to dye fabric through the Grando machine in the manner in which yarn and fabric become coloured throughout their cross-section.

14.10 The above technical opinion also assumes significance in relation to the production capacity declared by the UAE suppliers during FTA verification. As noted in Para 13, M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC) had each declared production capacity of approximately **30,000 metres per day**, while the technical person placed the normal productive capacity of one Grando CEJ-2008TX machine at approximately **4,500 square metres per day backed by the catalogue of the machine manufacturer**.

14.11 Sh. Hirenkumar Patel personally examined the fabric samples drawn from the detained consignments, including the **samples relating to M/s Mary King Fashion**. After examining the samples, he stated that the process described as **"Digital Printing/Dyeing and Fusion" using the Grando inkjet printer had not been undertaken on those fabrics**. He stated that the fabrics were dyed fabrics of the type produced by commercial dyeing using disperse dyes, in which colour penetrates throughout the polyester yarn from sheath to core, and that the physical finish observed in the samples could not be achieved through the Grando inkjet/sublimation-printing process.

14.12 The expert examination therefore independently corroborated the scientific findings of ATIRA. ATIRA had established from microscopic examination that the Mary King fabrics were dyed throughout, with complete sheath-to-core colour penetration and fully coloured selvedges, whereas the technical person associated with the actual Grando machine explained that the machine performs a surface-oriented sublimation printing process which does not produce such characteristics. The supplier's representation that the Grando 8-Head system was the machinery through which the claimed "Dyeing / Printing & Fusion" process was undertaken therefore did not correspond with the actual physical characteristics of the imported fabrics of M/s Mary King Fashion.

14.13 The technical evidence therefore establishes that the **Grando CEJ-2008TX machine is a genuine sublimation-printing machine and that the two Mary King samples did not exhibit the characteristics of fabric processed through that machine**. The mere presence or ownership of such machinery at the UAE supplier's

premises does not establish that the particular goods imported by M/s Mary King Fashion were processed through it.

14.14 The findings arising from the scientific examination and technical investigation consequently raised a further question. If the Mary King Fashion fabrics had not been produced through the Grando Inkjet Printer claimed by the UAE suppliers, it became necessary to examine the documentary and electronic trail of the particular goods in order to determine their pre-UAE identity, source and movement, and whether the same identifiable lots could be traced from the China-side records into the subsequent UAE export documentation and ultimately to the goods imported by M/s Mary King Fashion. The evidence recovered in this regard is discussed in the succeeding paragraphs.

PARA 15: SOURCE, FORENSIC RECOVERY AND RELEVANCE OF ELECTRONIC EVIDENCE

15.1 The scientific and technical findings discussed in the preceding paragraphs raised the further question whether the commercial identity and movement of the subject fabrics could be traced independently of the origin declarations furnished by the UAE suppliers. In this regard, electronic records recovered during the connected investigation against M/s Mahasar International became relevant, since examination of those records revealed documents and communications specifically relating to the UAE suppliers and to consignments imported by M/s Mary King Fashion.

15.2 Before discussing the electronic records, the persons appearing therein may be identified. **Sh. Mitesh Aggarwal** is the proprietor of M/s Mahasar International, the importer investigated in the connected case. **Sh. Anil Aggarwal**, father of Sh. Mitesh Aggarwal, was found in the connected investigation to be handling substantial commercial and import-export activities of M/s Mahasar International. **Sh. Omprakash Runthala** was identified in the connected investigation as the common UAE-side supplier/documentation and logistics coordinator and was independently identified by Sh. Krushnrajsinh Jadeja as the person coordinating the Customs-clearance work of M/s Mary King Fashion through mobile No. 9289246853. **Sh. Jitesh Murlidhar Sajnani** was identified as the authorised signatory/operational document handler of M/s Modern Fabrics Solution (FZE) and as a source of UAE-side shipping, commercial and DO-related documents. **Sh. Arjun Gaurav alias Gaurav Rajput** appeared in the common procurement/payment communications recovered during the connected investigation; his separate linkage with the constitution and financial functioning of M/s Mary King Fashion is discussed in Para 19 below. The connected Mahasar investigation similarly identifies Jitesh as the UAE-side document handler and Omprakash as the common coordinator across sourcing, supplier documentation and Customs/logistics functions.

15.3 During the search conducted on 12.09.2025 at the residential premises of Sh. Anil Aggarwal and Sh. Mitesh Aggarwal at B-2/606, Milan Vihar Apartments, I.P. Extension, New Delhi, DRI resumed, inter alia, the mobile phones used by Sh. Anil Aggarwal and Sh. Mitesh Aggarwal and an HP laptop used for business documentation. The search and resumption of the devices were recorded under Panchnama dated 12.09.2025 **(RUD-20)**.

15.4 The resumed electronic devices were thereafter subjected to forensic examination and extraction. The extracted data was preserved for examination by the investigating officers, as recorded in the forensic extraction proceedings **(RUD-21)**. The relevant statements recorded in the connected investigation identifying the participants and explaining the commercial/documentation system are relied upon as **RUD-22**.

15.5 Examination of the forensic data showed that it was not confined to M/s Mahasar International. It contained contemporaneous records specifically concerning M/s Mary King Fashion and the same UAE supplier chain, including DO-wise packing files, internal records mapping DO numbers to subsequent UAE invoices, Mary King-specific invoice/Bill of Entry particulars, container and Customs-clearance details and post-clearance transport information. The complete relevant chat extracts are relied upon are between Sh. Anil Aggarwal and Omprakash Runthala (**RUD-23),** Sh. Anil Aggarwal and Jitesh Murlidhar Sajnani **(RUD-24),** Sh. Mitesh Agarwal and Sh. Omprakash Runthala **(RUD-25),** Sh. Mitesh Agarwal and Sh. Jitesh Murlidhar Sajnani **(RUD-26),** Whatsapp chat extract of Group Shree Om **(RUD-27)** and whatsapp chat between Sh. Anil Agarwal and Sh. Arjun Gaurav **(RUD-28)**. Their individual contents and evidentiary correlation are discussed in Para 16 below.

15.6 The electronic evidence has not been relied upon merely because it was recovered from the devices of persons connected with another investigation. Its relevance arises from its ability to be independently correlated with Mary King Fashion specific official and physical records. The DO numbers appearing in the electronic records can be compared with Chinese commercial documents, UAE invoices and packing lists, Mary King Fashion Bills of Entry and, in the two consignments physically examined by DRI, the DO-30 and DO-31 slips actually found affixed to the fabric rolls. The detailed reconstruction of that documentary trail is set out in the succeeding paragraph.

PARA 16: RECONSTRUCTION OF THE CHINA–UAE–MARY KING DOCUMENTARY TRAIL THROUGH DO-WISE RECORDS AND ELECTRONIC COMMUNICATIONS

16.1 Examination of the electronic records recovered from the devices and conversations identified in Para 15 revealed repeated use of running references such as DO-12, DO-13, DO-20, DO-25, DO-29, DO-30, DO-31 and DO-35. Since DO-30

and DO-31 were also physically found on the two Mary King consignments examined by DRI, investigation was undertaken to determine what these DO references represented and whether they could be traced from the Chinese commercial records to the subsequent UAE invoices and Mary King imports.

A. Establishment of the nature and origin of the "DO" numbering system

16.2 The investigation did not proceed on an assumption that a number beginning with "DO" represented a Chinese order. Primary commercial documents recovered in the connected investigation establish the origin and commercial use of these references. A Proforma Invoice dated **13.05.2025** issued by **M/s Shaoxing Maixin Import and Export Co. Ltd., China**, directly to **M/s Modern Fabrics Solution FZE, UAE**, records under the heading **"ORDER NO." the numbers DO-025/26/27/28/29/30**. The body of the same document separately identifies DO-25, DO-26, DO-27, DO-28, **DO-29 and DO-30**, each against specified quantities of "NS LYCRA". The document also records the Chinese supplier's beneficiary bank, account and remittance particulars. Thus, DO-29 and DO-30 existed as identifiable China-side orders addressed to the UAE entity M/s Modern Fabrics Solution much before the corresponding goods were invoiced onward to M/s Mary King Fashion in India. The image of the invoice is pasted below :- (**RUD-29**)

SHAOXING MAIXIN IMPORT AND EXPORT CO.,LTD.

NO. A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN WEST ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE

PROFORMA INVOICE

TO: Modern Fabrics Solution FZE

ORDER NO.: DO-025/26/27/28/29/30

INVOICE DATE.: MAY.13.2025

Marks & Nos.	Description & Quantity	QUANTITY	Units Price	Amount
			FOB NET	
DO-25	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-26	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-27	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-28	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-29	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-30	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
TOTAL:		552,000.00MTS		USD 335,340.00

PAYMENT TERMS : USD30000 ADVANCE PAYMENT FOR 6 CONATINERS

绍兴麦信进出口有限公司
Shaoxing Maixin Import and Export Co., Ltd

USD(美元)
Beneficiary Bank: (受益人所在银行) Zhejiang Tailong Commercial Bank
SWIFT BIC: ZJTLCNBH
Bank Address: NO.188,Nangguan Road,Luqiao Taizhou Zhejiang China 318050
Beneficiary Name: (受益人名称)SHAOXING MAIXIN IMPORT AND EXPORT CO.,LTD.
Beneficiary A/C NO: (受益人帐号) 3307001020100079646
Beneficiary Address: (受益人地址) NO. A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN WEST ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE
Intermediary Bank: (中间行) Citibank N.A. SWIFT BIC: CITIUS33
Remak: Pls Do Fit Both SWIFT BIC(CITIUS33 AND ZJTLCNBH) When Remittance (注意: 汇款时请务必填上两个SWIFT代码: 中间行花旗SWIFT BIC: CITIUS33. 受益人所在银行泰隆银行SWIFT BIC: ZJTLCNBH)

16.3 A second independent primary document establishes the same pattern in respect of **DO-31**. A Proforma Invoice dated **15.05.2025** issued by **M/s Sai Hao Trading Co. Limited, China**, to **M/s Modern Fabrics Solution FZE** expressly bears **"ORDER NO.: DO-31/32/33/34"**. It describes DO-31 as **"NS TERRY 170 TO 180 GSM"**, quantity **95,000 metres**, at USD 0.81 per metre. The beneficiary details at the foot of the document identify **M/s Shaoxing Saihao Textile Co. Ltd., Shaoxing, Zhejiang, China**. Thus, DO-31 also originated in the China-to-UAE procurement chain and was not a reference subsequently created by M/s Shuchi Textile or by M/s Mary King Fashion at the India-import stage. **(RUD-29)**

SAI HAO TRADING CO.,LIMITED

ROOM NO 1303,QINYE PLAZA,KEQIAO,SHAOXING,ZHEJIA NG,CHINA

PROFORMA INVOICE

TO: Modern Fabrics Solution FZE

ORDER NO.: DO-31/32/33/34

INVOICE DATE.: MAY.15.2025

Marks & Nos.	Description & Quantity	QUANTITY	Units Price FOB NET	Amount
DO-31	NS TERRY 170 TO 180 GSM	95,000.0MTS	USD 0.81/M	USD 76,950.00
DO-32	NS TERRY 170 TO 180 GSM	95,000.0MTS	USD 0.81/M	USD 76,950.00
DO-33	COTTON TWILL 160 GSM	100,000.0MTS	USD 0.64/M	USD 64,000.00
DO-34	COTTON TWILL 160 GSM	100,000.0MTS	USD 0.64/M	USD 64,000.00
TOTAL:		390,000.00MTS		USD 281,900.00

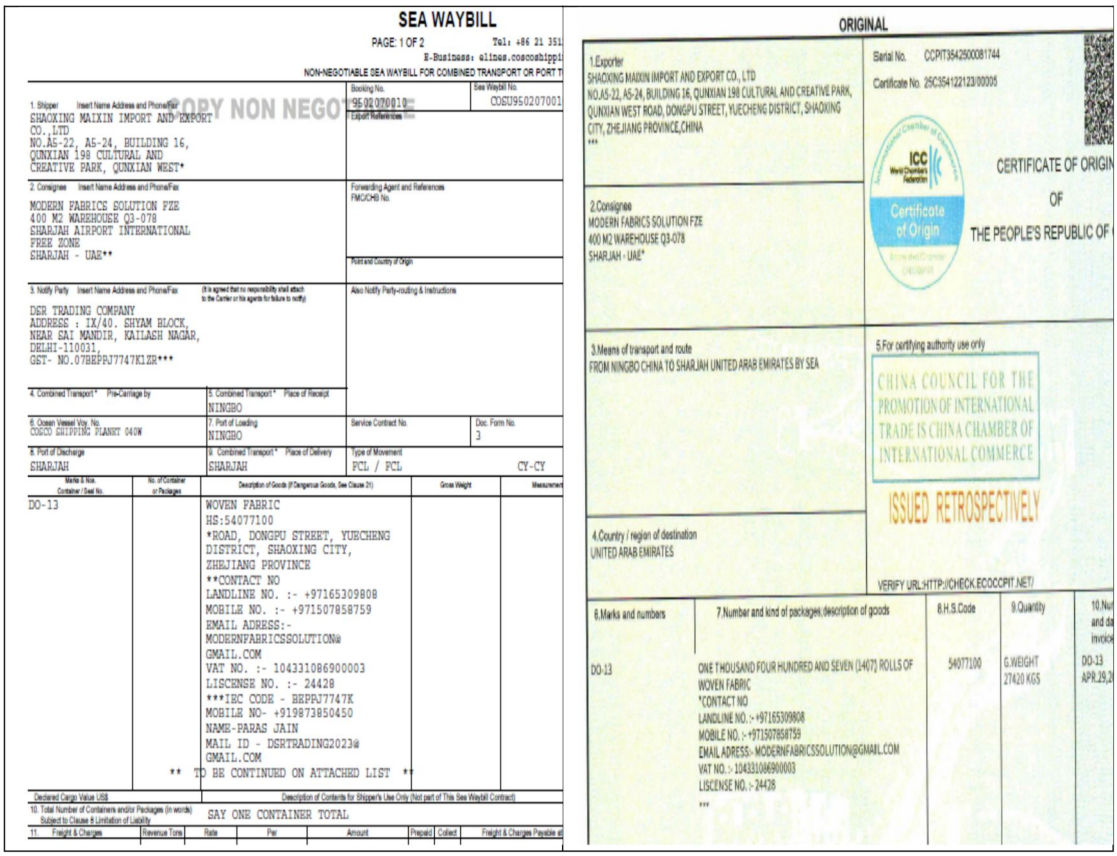
PAYMENT TERMS : 15% advance depsoit usd42285

INTERMEDIARY BANK: CITIBANK N.A.
SWIFT BIC: CITIUS33XXX
OR
INTERMEDIARY BANK:
DEUTSCHE BANK TRUST
COMPANY AMERICAS
SWIFT BIC: BKTRUS33XXX
OR
INTERMEDIARY BANK:
HONGKONG AREA
RECOMMENDEDINDUSTRIAL AND
COMMERCIAL BANK OF CHINA
(ASIA) LIMITED
SWIFT BIC: UBHKHKHHXXX



16.4 The fact that the DO number travelled with actual consignments from China to the UAE is independently demonstrated by shipping documents relating to earlier DOs in the same running series. For example, the Sea Waybill relating to **DO-12** records **Shaoxing Maixin Import and Export Co. Ltd., China as shipper**, **Modern Fabrics Solution FZE, Sharjah as consignee**, Ningbo as the port of loading and Sharjah as the port of discharge. The cargo itself is marked **"DO-12 WOVEN FABRIC – HS 54077100"**. The second page records **1,411 rolls** shipped under the same China-to-UAE movement. **(RUD-29)**

16.5 Likewise, the Sea Waybill relating to **DO-13** records the same Chinese shipper, the same UAE consignee, movement from Ningbo to Sharjah and the cargo marking **"DO-13 WOVEN FABRIC – HS 54077100."** More significantly, the corresponding Chinese Certificate of Origin identifies Shaoxing Maixin as exporter and Modern Fabrics Solution FZE as consignee and records **DO-13, 1,407 rolls and 27,420 kg** as goods of Chinese origin. The DO number was therefore not merely an internal WhatsApp shorthand; it was being used as a commercial/shipment identifier on documents relating to physical goods originating from China. **(RUD-29)**



SEA WAYBILL

PAGE: 1 OF 2

1. Shipper: SHAOXING MAIXIN IMPORT AND EXPORT CO., LTD NO.A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN WEST*

2. Consignee: MODERN FABRICS SOLUTION FZE 400 M2 WAREHOUSE Q3-078 SHARJAH AIRPORT INTERNATIONAL FREE ZONE SHARJAH - UAE**

3. Notify Party: DSR TRADING COMPANY ADDRESS : IX/40, SHYAM BLOCK, NEAR SAI MANDIR, KAILASH NAGAR, DELHI-110031, GST- NO.07BEPPJ7747K1ZR***

Booking No. 95 02 07001 0 | Sea Waybill No. COSU950207001

4. Combined Transport* Pre-Carriage by | 5. Combined Transport* Place of Receipt: NINGBO

6. Ocean Vessel Voy. No.: COSCO SHIPPING PLANET 040W | 7. Port of Loading: NINGBO | Service Contract No. | Doc. Form No.: 3

8. Port of Discharge: SHARJAH | 9. Combined Transport* Place of Delivery: SHARJAH | Type of Movement: FCL / FCL | CY-CY

Marks & Nos. Container / Seal No.	No. of Container or Packages	Description of Goods (If Dangerous Goods, See Clause 21)	Gross Weight	Measurement
DO-13		WOVEN FABRIC HS:54077100 *ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE **CONTACT NO LANDLINE NO. :- +97165309808 MOBILE NO. :- +971507858759 EMAIL ADRESS:- MODERNFABRICSSOLUTION@GMAIL.COM VAT NO. :- 104331086900003 LISCENSE NO. :- 24428 ***IEC CODE - BEPPJ7747K MOBILE NO- +919873850450 NAME-PARAS JAIN MAIL ID - DSRTRADING2023@GMAIL.COM ** TO BE CONTINUED ON ATTACHED LIST **		

Declared Cargo Value US$ | Description of Contents for Shipper's Use Only (Not part of This Sea Waybill Contract)

10. Total Number of Containers and/or Packages (in words) Subject to Clause 6 Limitation of Liability: SAY ONE CONTAINER TOTAL

11. Freight & Charges | Revenue Tons | Rate | Per | Amount | Prepaid | Collect | Freight & Charges Payable at

ORIGINAL

1.Exporter: SHAOXING MAIXIN IMPORT AND EXPORT CO., LTD NO.A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN WEST ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE,CHINA ***

Serial No. CCPIT3542500081744

Certificate No. 25C354122123/00005

ICC World Chambers Federation — Certificate of Origin

CERTIFICATE OF ORIGIN OF THE PEOPLE'S REPUBLIC OF

2.Consignee: MODERN FABRICS SOLUTION FZE 400 M2 WAREHOUSE Q3-078 SHARJAH - UAE*

3.Means of transport and route: FROM NINGBO CHINA TO SHARJAH UNITED ARAB EMIRATES BY SEA

5.For certifying authority use only: CHINA COUNCIL FOR THE PROMOTION OF INTERNATIONAL TRADE IS CHINA CHAMBER OF INTERNATIONAL COMMERCE

ISSUED RETROSPECTIVELY

4.Country / region of destination: UNITED ARAB EMIRATES

VERIFY URL:HTTP://CHECK.ECOCCPIT.NET/

6.Marks and numbers	7.Number and kind of packages;description of goods	8.H.S.Code	9.Quantity	10.Nu and da invoic
DO-13	ONE THOUSAND FOUR HUNDRED AND SEVEN (1407) ROLLS OF WOVEN FABRIC *CONTACT NO LANDLINE NO.:-+97165309808 MOBILE NO.:-+971507858759 EMAIL ADRESS:-MODERNFABRICSSOLUTION@GMAIL.COM VAT NO.:-104331086900003 LISCENSE NO.:-24428 ***	54077100	G.WEIGHT 27420 KGS	DO-13 APR.29,2

16.6 The WhatsApp communications independently corroborate this interpretation. In the direct chat between Sh. Anil Aggarwal and Sh. Jitesh Sajnani, Sh. Anil repeatedly sought the **"DO number and packing list"** corresponding to particular MFS invoices. For example, on 05.08.2025 he asked Jitesh to send the DO numbers and packing lists of MFS/2526/09 and MFS/2526/10. Jitesh thereafter replied **"MFS 09 2526 – DO 16 / MFS 10 2526 – DO 09"** and supplied the respective DO packing-list files. The communication is important because it distinguishes two identities of the same commercial movement: the earlier **DO identity** and the later **MFS UAE invoice identity**.

16.7 Similar communications occur repeatedly. Mitesh Aggarwal asked Jitesh for the DO number and packing list corresponding to MFS/2526/07 and, on another occasion, for the DO numbers and packing lists of MFS/2526/05 and MFS/2526/06. Thus, different persons handling the transactions themselves understood that an MFS

invoice could be traced backwards to a separate pre-existing DO number and DO-wise packing record. The above evidence therefore establishes the following basic position before any Mary King-specific comparison is made:

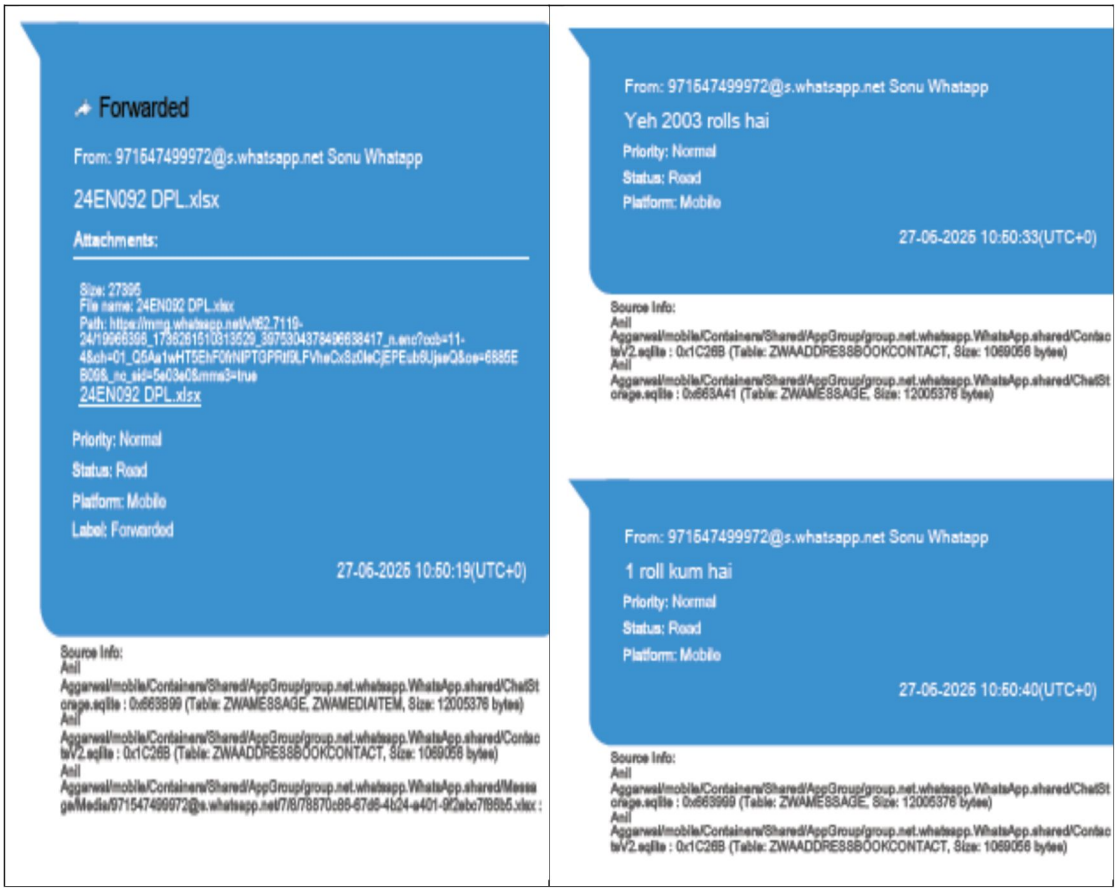
China-side supplier/order → DO number → DO packing/shipping record → UAE supplier invoice → onward Indian import.

That sequence is established from primary commercial documents and contemporaneous communications.

B. Early Mary King shipment and live reconciliation of Chinese packing records

16.8 The same documentary system can be seen operating in relation to M/s Mary King Fashion from its early imports. On **27.06.2025**, in the direct WhatsApp conversation between Sh. Anil Aggarwal and Sh. Jitesh Sajnani, Jitesh forwarded a Detailed Packing List titled **`24EN092 DPL.xlsx`**. Immediately thereafter, he sent the messages **"Yeh 2003 rolls hai"** and **"1 roll kum hai"**, i.e. that the packing list showed 2,003 rolls but the actual shipment was one roll short.

16.9 The contemporaneous packing document `24EN092 DPL.xlsx` records an aggregate of **145,086 metres and 2,003 rolls**. A document titled **`MFS 02 2002.pdf`** was separately forwarded by Omprakash to Anil at approximately the same stage of reconciliation. The file itself also contained the 145,086-metre / 2,003-roll working particulars, while the later UAE export under MFS invoice No. **MFS/2526/02** to M/s Mary King Fashion was issued for **2,002 rolls**. The contemporaneous message "1 roll kum hai" therefore explains the change from the working 2,003-roll packing record to the 2,002-roll shipment and demonstrates that these were live shipment-working records.



Forwarded

From: 971547499972@s.whatsapp.net Sonu Whatapp

24EN092 DPL.xlsx

Attachments:

Size: 27395
File name: 24EN092 DPL.xlsx
Path: https://mmg.whatsapp.net/v/t62.7119-24/19966398_1736261510313529_3975304378496638417_n.enc?ccb=11-4&oh=01_Q5Aa1wHT5EhF0WNPTGPRfl0LFVheCx8dleCjEPEub5UjseQ&oe=6885EB09&_nc_sid=5e03e0&mms3=true
24EN092 DPL.xlsx

Priority: Normal
Status: Read
Platform: Mobile
Label: Forwarded

27-06-2026 10:60:19(UTC+0)

Source Info:
Anil Aggarwal/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x663B99 (Table: ZWAMESSAGE, ZWAMEDIAITEM, Size: 12005376 bytes)
Anil Aggarwal/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x1C26B (Table: ZWAADDRESSBOOKCONTACT, Size: 1069056 bytes)
Anil Aggarwal/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/MessageMedia/971547499972@s.whatsapp.net/7/8/78870c86-67d6-4b24-a401-9f2ebc7f6bb5.xlsx :

From: 971547499972@s.whatsapp.net Sonu Whatapp

Yeh 2003 rolls hai

Priority: Normal
Status: Read
Platform: Mobile

27-06-2026 10:60:33(UTC+0)

Source Info:
Anil Aggarwal/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x1C26B (Table: ZWAADDRESSBOOKCONTACT, Size: 1069056 bytes)
Anil Aggarwal/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x663A41 (Table: ZWAMESSAGE, Size: 12005376 bytes)

From: 971547499972@s.whatsapp.net Sonu Whatapp

1 roll kum hai

Priority: Normal
Status: Read
Platform: Mobile

27-06-2026 10:60:40(UTC+0)

Source Info:
Anil Aggarwal/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ChatStorage.sqlite : 0x663999 (Table: ZWAMESSAGE, Size: 12005376 bytes)
Anil Aggarwal/mobile/Containers/Shared/AppGroup/group.net.whatsapp.WhatsApp.shared/ContactsV2.sqlite : 0x1C26B (Table: ZWAADDRESSBOOKCONTACT, Size: 1069056 bytes)

CONSIGNEE	INVOICE NO.	DATE	AE NO	IEC NO.
MARY KING FASHION 1/1122B, Subhash Park Road, Maruti Industries, Naveen Shahdara,New Delhi, SHAHDARA, DELHI-110032. Phone +918810687229 EMAIL. MARYKINGGARMENTS@GMAIL.COM GST - 07BMLPM1317G1Z5 IEC - BMLPM1317G	MFS/2526/2	30/05/2025	2037131	96717
	TAX REGISTRATION NUMBER			
	104331086900003			
	LICENSE NO.			
	24428			

NOTIFY PARTY (IF OTHER THAN CONSIGNEE)	TERMS OF DELIVERY	TERMS OF PAYMENT
MARY KING FASHION 1/1122B, Subhash Park Road, Maruti Industries, Naveen Shahdara,New Delhi, SHAHDARA, DELHI-110032. Phone +918810687229 EMAIL. MARYKINGGARMENTS@GMAIL.COM GST - 07BMLPM1317G1Z5 IEC - BMLPM1317G	CIF	30 DAYS OPEN ACCOUNT

PRE-CARRIAGE BY	COUNTRY OF ORIGIN OF GOODS	PORT OF DISCHARGE	FINAL DESTINATION
SEA	U.A.E	MUNDRA	INDIA
CONTAINER NO.	PORT OF LOADING	COUNTRY OF FINAL DESTINATION	
CAIU8426057	JEBEL ALI	INDIA	

SR.NO.	DESCRIPTION	HSN	QUANTITY IN NET WEIGHT	QUANTITY IN SQUARE METER	RATE IN USD	AMOUNT (USD)
1	WOVEN FABRICS, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC FILAMENTS, DYED, N.E.S.-DYED FABRICS	58077200	25895.380	220983.000	0.95	209934.000

BANK DETAILS :
ACCOUNT NAME: MODERN FABRICS SOLUTION FZE
ACCOUNT NO: 9987579150
BIC/SWIFT: WIOBAEADXXX
IBAN: AE250860000000987579150
BANK NAME: WIO BANK PJSC

TOTAL	25895.38	220983.00		209934.00
AMOUNT CHARGEABLE (IN WORDS): TWO HUNDRED NINE THOUSAND NINE HUNDRED THIRTY FOUR DOLLER ONLY		VAT 0%		0.00

TOTAL CIF IN USD	209934.00
EXCHANGE RATES	3.67242
TOTAL AMOUNT (AED)	770965.82
GROSS WEIGHT	26516.00
NET WEIGHT	25895.38
NO. OF ROLLS	2002.00

DECLARATION:

FOR,
MODERN FABRICS SOLUTION FZE

For Internal

DETAIL PACKING LIST
INV NO : 24EN092
ORDER NO: JBN28965
ITEM NAME : N S LYCRA

COL NO	QTY	ROLL
C#1 BLACK	34948	**484**
C#2 N BLUE	38613	**531**
C#3# AIRFORCE	18076	**249**
C#4 OLIVE	9011	**126**
C#5 DK GRAY	17970	**247**
C#6 L GRAY	8848	**121**
C#7 B.GREEN	17620	**245**
	145086	**2003**

16.10 This early transaction is relevant not only because it carries one of the later DO-29/30/31 numbers, but also because it demonstrates how the same persons were exchanging the underlying detailed packing data and then reconciling that data with the UAE invoice issued for Mary King. It provides an early example of the documentary workflow which becomes still clearer in the later DO-numbered transactions.

C. Internal records directly linking Chinese purchases, DO numbers and UAE export invoices

16.11 The forensic extraction also recovered internal spreadsheets which operated as connecting records between the China-side purchase identity and the UAE export identity. On **12.07.2025**, Omprakash forwarded to Anil the file **`SHUCHI TEXTILE EXPORT CONTAINER 2025.xlsx`**. Examination of that spreadsheet showed that its rows placed incoming Chinese purchase/supplier particulars, roll/weight/container information, the Indian buyer, the Shuchi UAE invoice and outgoing shipment particulars together in the same record. In other words, the file functioned as an internal stock/shipment tracker showing how incoming stock was subsequently invoiced from Shuchi to Indian buyers, including M/s Mary King Fashion. **(RUD-29)**

DXB SHUCHI TEXTILE (FZC) CONTAINER DETAILS

SR NO	PURCHASE	ROLLS	WIGHT	CONTAINER	BUYER	PARTY	INVOICE NO	CONTAINER	ROLL	WIGHT	VESSEL	ETD	ETA	BILL OF LADDING
	SHAOX ING FEISUN TEXTILE CO., L/TD	879	27670	TCKU7537749	AG	MARY KING FASHION	DL/2526/014	BWLU5209036	879	27670	ZHONG GU NAN NING	30-06-2025	05-07-2025	JEA2506014059
	CWF INDUSTRIES CO..LTD	1426	27900	TLLU7788837	OMJI	MARY KING FASHION	DL/2526/015	BWLU5210675	1426	27649	X-PRESS MEKONG			JEA2507014076

16.12 Another important internal record is **`EXPORT CONTAINER DETAILS.xlsx`**. Omprakash sent this file to Anil on 26.08.2025 and again circulated an updated version on 02.09.2025. He independently forwarded the same titled file to Mitesh Aggarwal on **29.08.2025**. The fact that the same master record was found in separate

direct conversations with Anil and Mitesh materially strengthens its evidentiary value and reduces the possibility of its being an isolated file retained by only one individual. In Mitesh's extraction, the file is recorded as having been received directly from Omprakash. **(RUD-29)**

16.13 Examination of `EXPORT CONTAINER DETAILS.xlsx` gives a direct DO-to-UAE-invoice mapping for the Mary King consignments as follows:

China-side / underlying DO	**UAE exporting entity**	**UAE invoice to M/s Mary King Fashion**	**Mary King shipment**
DO-29	Shuchi Textile (FZC)	**DL/2526/32**	1,431-roll cleared consignment
DO-35	Shuchi Textile (FZC)	**DL/2526/33**	1,062-roll cleared consignment
DO-31	Shuchi Textile (FZC)	**DL/2526/34**	936-roll examined/seized consignment
DO-30	Modern Fabrics Solution (FZE)	**MFS/2526/13**	1,420-roll live/seized consignment

S NO	DATE	COMPANY NAME	CONSIGNEE	INVOICE	DO NUM
2	12-8-2025	SHUCHI TEXTILE	MARY KING FASHIONS	DL/2526/32	DO 29
3	12-8-2025	SHUCHI TEXTILE	MARY KING FASHIONS	DL/2526/33	DO 35
4	18-8-2025	SHUCHI TEXTILE	MARY KING FASHIONS	DL/2526/34	DO 31
5	18-8-2025	MODERN FABRICS	MARY KING FASHIONS	MFS/2526/13	DO 30

The importance of this spreadsheet is straightforward. The Chinese/pre-UAE goods were known internally by a **DO number**. When the UAE entity later issued its own invoice for India, the internal record did not lose the earlier identity; instead, it specifically recorded which UAE invoice corresponded to which DO.

D. DO-29 → Shuchi Invoice DL/2526/32 → Mary King

16.14 The recovered DO-29 packing record relates to **1,431 rolls**. In the Anil–Omprakash conversation, Omprakash forwarded a file whose forensic attachment title itself reads **"SHUCHI 32 INV 1431 ROLL DO 29"**. The title is significant because, without any inference, the electronic record itself links the four relevant particulars: **Shuchi → Invoice 32 → 1,431 rolls → DO-29**.

16.15 The corresponding Shuchi export invoice to M/s Mary King Fashion is **DL/2526/32**, and the corresponding Mary King import record also reflects **1,431 rolls**. The internal `EXPORT CONTAINER DETAILS.xlsx` independently maps the same

invoice to DO-29. DO-29 is additionally one of the China-side orders expressly appearing in the Shaoxing Maixin Proforma Invoice issued to Modern Fabrics Solution. The chain therefore runs in an intelligible sequence: **(RUD-29)**

Shaoxing Maixin, China → DO-29 → internal DO packing record → Shuchi Invoice DL/2526/32 → M/s Mary King Fashion → 1,431-roll Indian import.

This is not based on a single matching number. The DO originates in the Chinese supplier document; an electronic attachment specifically describes "Shuchi 32 Inv 1431 Roll DO29"; the master export spreadsheet maps the DO to the same Shuchi invoice; and the Mary King Customs/import record contains the corresponding invoice and roll count.

SHAOXING MAIXIN IMPORT AND EXPORT CO.,LTD.

NO. A5-22, A5-24, BUILDING 16, QUNXIAN 198 CULTURAL AND CREATIVE PARK, QUNXIAN WEST ROAD, DONGPU STREET, YUECHENG DISTRICT, SHAOXING CITY, ZHEJIANG PROVINCE

PROFORMA INVOICE

TO: Modern Fabrics Solution FZE

ORDER NO.: DO-025/26/27/28/29/30

INVOICE DATE.: MAY.13.2025

Marks & Nos.	Description & Quantity	QUANTITY	Units Price FOB NET	Amount
DO-25	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-26	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-27	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-28	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-29	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
DO-30	NS LYCRA	138,000.0MTS	USD 0.405/M	USD 55,890.00
TOTAL:		552,000.00MTS		USD 335,340.00

Forwarded

From: 919289246853@s.whatsapp.net om ji surat

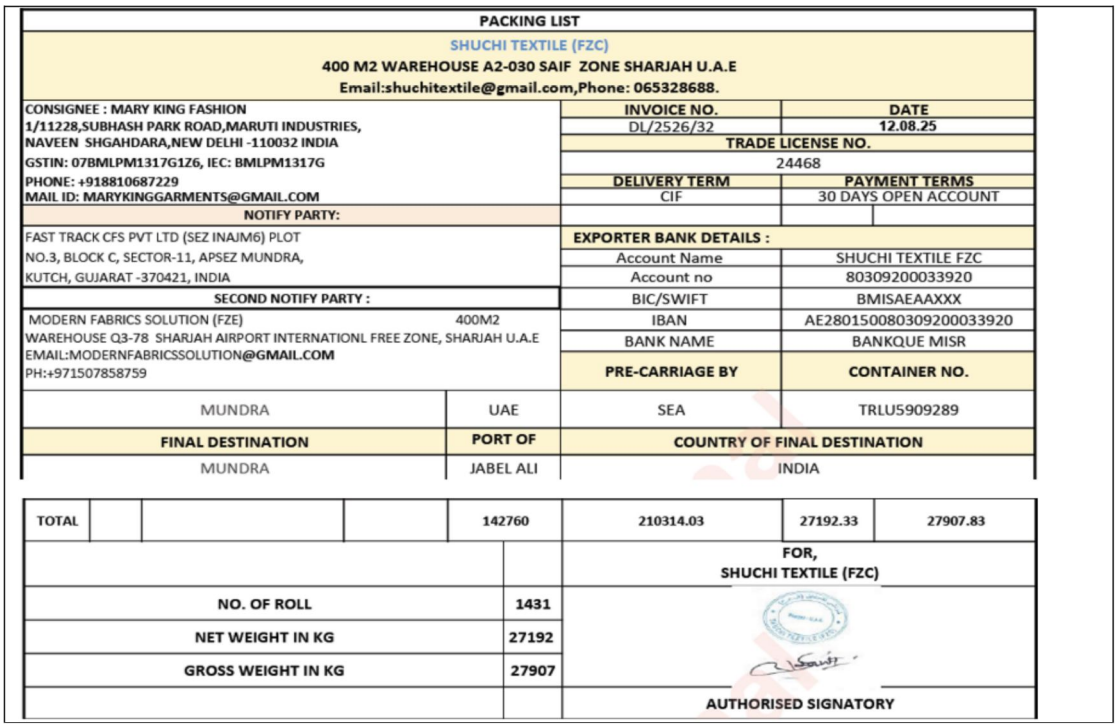
DO-29 DPL.xls

Attachments:

Title: SHUCHI 32 INV 1431 ROLL DO 29
Size: 245248
File name: DO-29 DPL.xls
Path: https://mmg.whatsapp.net/v/t62.7119-24/537305172_783996850999300_3591285762966978163_n.enc?ccb=11-4&oh=01_Q5Aa2QGi3diMzsHbs8vWi2160BICGihR0cT5LJ8nhK3ptML2SQ&oe=68D3CD68&_nc_sid=5e03e0&mms3=true
DO-29 DPL.xls

Priority: Normal
Status: Read
Platform: Mobile
Label: Forwarded

25-08-2025 12:22:17(UTC+0)



PACKING LIST

SHUCHI TEXTILE (FZC)
400 M2 WAREHOUSE A2-030 SAIF ZONE SHARJAH U.A.E
Email:shuchitextile@gmail.com,Phone: 065328688.

CONSIGNEE : MARY KING FASHION 1/11228,SUBHASH PARK ROAD,MARUTI INDUSTRIES, NAVEEN SHGAHDARA,NEW DELHI -110032 INDIA GSTIN: 07BMLPM1317G1Z6, IEC: BMLPM1317G PHONE: +918810687229 MAIL ID: MARYKINGGARMENTS@GMAIL.COM	INVOICE NO. DL/2526/32	DATE 12.08.25
	TRADE LICENSE NO. 24468	
	DELIVERY TERM CIF	PAYMENT TERMS 30 DAYS OPEN ACCOUNT
NOTIFY PARTY: FAST TRACK CFS PVT LTD (SEZ INAJM6) PLOT NO.3, BLOCK C, SECTOR-11, APSEZ MUNDRA, KUTCH, GUJARAT -370421, INDIA	EXPORTER BANK DETAILS : Account Name Account no BIC/SWIFT IBAN BANK NAME	 SHUCHI TEXTILE FZC 80309200033920 BMISAEAAXXX AE280150080309200033920 BANKQUE MISR
SECOND NOTIFY PARTY : MODERN FABRICS SOLUTION (FZE) 400M2 WAREHOUSE Q3-78 SHARJAH AIRPORT INTERNATIONL FREE ZONE, SHARJAH U.A.E EMAIL:MODERNFABRICSSOLUTION@GMAIL.COM PH:+971507858759	PRE-CARRIAGE BY SEA	CONTAINER NO. TRLU5909289
MUNDRA / UAE	PORT OF JABEL ALI	COUNTRY OF FINAL DESTINATION INDIA
FINAL DESTINATION MUNDRA		

TOTAL				142760	210314.03	27192.33	27907.83

		FOR, SHUCHI TEXTILE (FZC)
NO. OF ROLL	1431	
NET WEIGHT IN KG	27192	
GROSS WEIGHT IN KG	27907	
		AUTHORISED SIGNATORY

E. DO-35 → Shuchi Invoice DL/2526/33 → Mary King

16.16 The second cleared Mary King transaction in the same reconstructed chain is DO-35, mapped in the recovered master file to Shuchi Invoice DL/2526/33. The DO-wise record and the UAE export record both relate to 1,062 rolls. The linkage of DO-35 is established from the recovered DO packing record, the internal export-container mapping and the corresponding UAE/Mary King shipment particulars. **(RUD-29)**

16.17 There is also contemporaneous operational corroboration. On **07.09.2025**, Omprakash sent the message **"Do 35 cotton twill"** and thereafter forwarded Mary King-specific Customs and movement details concerning B/E No. **4146600 dated 28.08.2025**, container **TRLU5909289**, the linked T-type B/E No. **4300123 dated 04.09.2025**, the status **"SEZ DTA OOC done"**, truck particulars and **"MUNDRA TO DELHI / FAST INDIA TRANSPORT."** The importance of this conversation lies not merely in the words "DO-35", but in the fact that Omprakash was simultaneously handling the DO identity, the Mary King Customs entry, the OOC status and the onward movement of the goods. **(RUD-23)**



F. DO-31 → Chinese order to Modern → Shuchi Invoice DL/2526/34 → Mary King → physical DO-31 slips

16.18 The DO-31 transaction provides an even stronger multi-layer correlation because it can be followed from the Chinese commercial document to the physical goods found in India. As already noted, the China-side Proforma Invoice dated 15.05.2025 issued by Sai Hao Trading Co. Ltd. to **Modern Fabrics Solution FZE** specifically identifies **DO-31** as 95,000 metres of NS Terry 170–180 GSM. **(RUD-29)**

16.19 The detailed DO-31 packing record recovered during forensic examination subsequently records the actually packed stock as **936 rolls aggregating 93,353 linear metres**, with net weight approximately **23,856.976 kg** and gross weight approximately **24,324.976 kg**. The internal `EXPORT CONTAINER DETAILS.xlsx` does not map this stock to an MFS export invoice. Instead, it maps **DO-31 to M/s Shuchi Textile (FZC), Invoice DL/2526/34, issued to M/s Mary King Fashion**. **(RUD-29)**

16.20 The corresponding Shuchi packing list for Invoice DL/2526/34 records the same **936 rolls and 93,353 metres**, with the resulting declared square-metre quantity of approximately **137,527.64 sq. m.** and net weight at rounding level corresponding to the DO record. The decisive continuity lies in the **exact roll count, exact linear metreage and continuation of the DO identity**. **(RUD-29)**

16.21 Most importantly, when DRI physically examined the Mary King consignment covered by B/E No. **4822754 dated 30.09.2025** on 17.10.2025, the 936 fabric rolls themselves carried white slips marked **"Order No.: DO-31"**, together with colour, roll number, metreage and lot particulars. The outer packaging simultaneously identified **Shuchi Textile**, **Sharjah, UAE** and **Mary King Fashion**. Thus, the same DO-31 identity which begins in a Chinese commercial order to Modern Fabrics Solution survives through the recovered electronic records, the Shuchi export invoice and finally onto the physical rolls found in India.

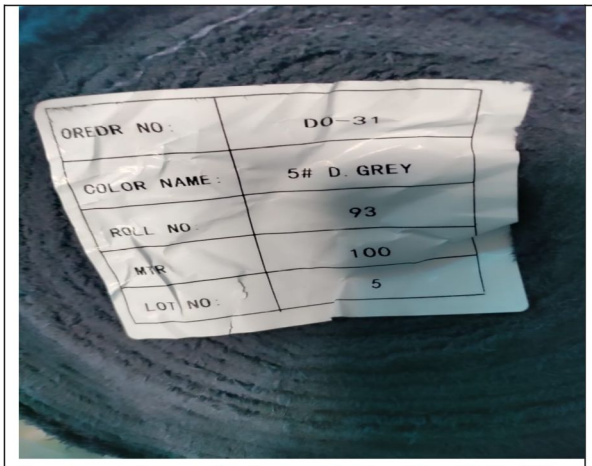
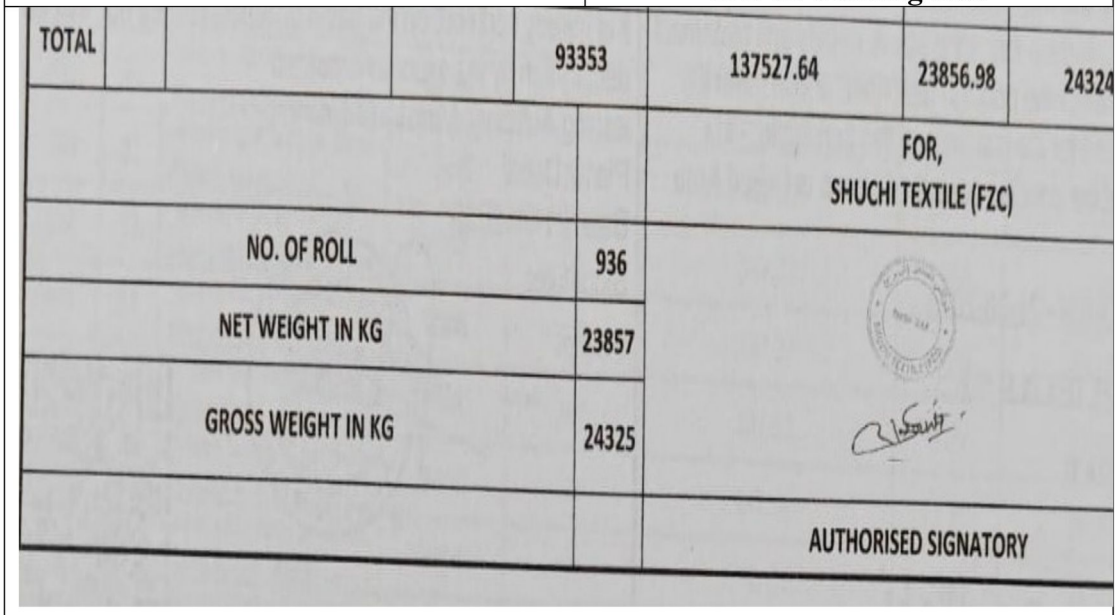


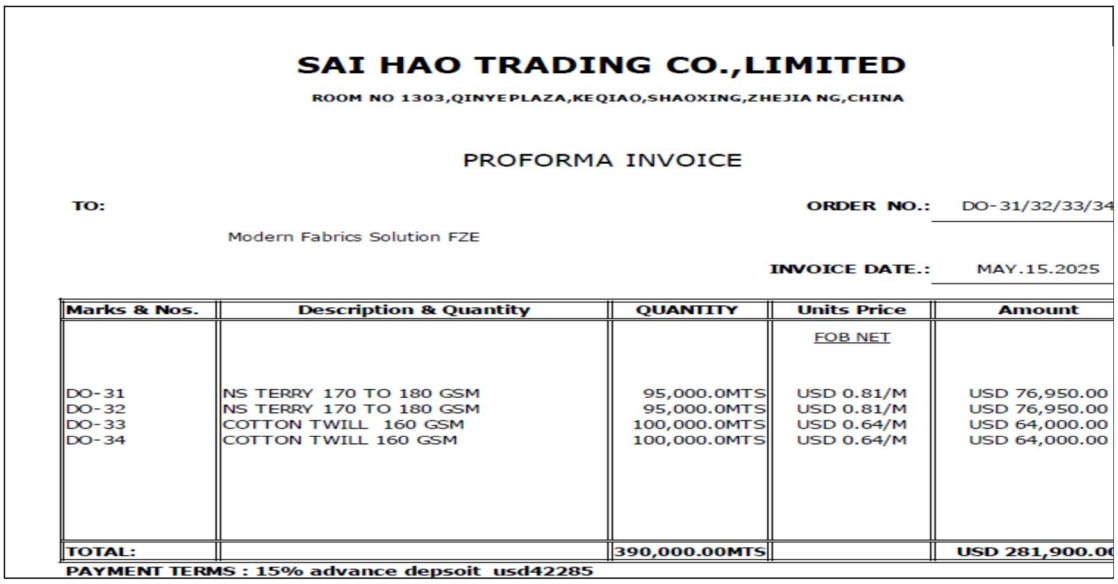
Image of goods imported vide B.E No: 4822754 dt. 30.09.2025

COLOR#	ROLL#	QTY(MTS)	N.W(KGS)	G.W(KG
BLACK	150	15000	3808.5	3883.5
NAVY	113	11300	2882.4	2938.9
CAMEL	107	10700	2757.1	2810.6
COFFEE	138	13800	3535	3604
D.GREY	134	13354	3426	3493
L.GREY	68	6800	1736.8	1770.8
MOUSE	88	8674	2215.4	2259.4
RED	68	6770	1715.2	1749.2
WINE	70	6955	1781	1816
TTL	**936**	**93353**	**23857.0**	**24325.**

DO-31 Packing List



Packing List for Shuchi Invoice No: DL/2526/34



SAI HAO TRADING CO.,LIMITED

ROOM NO 1303,QINYEPLAZA,KEQIAO,SHAOXING,ZHEJIA NG,CHINA

PROFORMA INVOICE

TO: ORDER NO.: DO-31/32/33/34

Modern Fabrics Solution FZE

INVOICE DATE.: MAY.15.2025

Marks & Nos.	Description & Quantity	QUANTITY	Units Price	Amount
			FOB NET	
DO-31	NS TERRY 170 TO 180 GSM	95,000.0MTS	USD 0.81/M	USD 76,950.00
DO-32	NS TERRY 170 TO 180 GSM	95,000.0MTS	USD 0.81/M	USD 76,950.00
DO-33	COTTON TWILL 160 GSM	100,000.0MTS	USD 0.64/M	USD 64,000.00
DO-34	COTTON TWILL 160 GSM	100,000.0MTS	USD 0.64/M	USD 64,000.00
TOTAL:		390,000.00MTS		USD 281,900.0

PAYMENT TERMS : 15% advance depsoit usd42285

16.22 The fact that the original China-side DO-31 Proforma Invoice names Modern Fabrics Solution whereas the later UAE export invoice is issued by Shuchi Textile does not break the chain; rather, it shows that the identified DO stock was subsequently handled/reallocated within the UAE supplier network before onward invoicing to Mary King.

G. DO-30 → Chinese order to Modern → Modern Invoice MFS/2526/13 → Mary King → physical DO-30 slips

16.23 DO-30 presents a similarly direct chain. The Proforma Invoice of Shaoxing Maixin dated 13.05.2025 identifies **DO-30** as one of the orders placed with the Chinese supplier for Modern Fabrics Solution FZE. The recovered DO-30 packing record contains **1,420 rolls aggregating 142,007 linear metres**, with net weight approximately **27,011.8 kg** and gross weight approximately **27,721.3 kg**. **(RUD-29)**

16.24 `EXPORT CONTAINER DETAILS.xlsx` maps DO-30 directly to **M/s Modern Fabrics Solution (FZE), Invoice MFS/2526/13, issued to M/s Mary King Fashion**. The corresponding UAE packing list records **1,420 rolls and 142,007 metres**, resulting in approximately **216,419 sq. m.** The net weight corresponds upon rounding. The material correlation is the exact **1,420-roll count, exact 142,007-metre quantity and DO-wise packing identity**. **(RUD-29)**

16.25 During the physical examination of the live Modern consignment covered by B/E No. **4329832 dated 05.09.2025**, DRI found the goods themselves carrying slips marked **DO-30**, again containing colour, roll and metreage particulars. Thus, as in DO-31, the DO number appearing in the Chinese/pre-UAE commercial chain remained physically present on the fabric rolls when they were examined in India.

H. Relevance of physical DO slips

16.26 The presence of DO-30 and DO-31 on the actual rolls is significant because it converts the electronic correlation into a physical one. If the DO numbers existed only in spreadsheets found later in a mobile phone, it could potentially be argued that the mapping was merely an internal accounting exercise. Here, however, the goods themselves bore the same DO identifiers. The sequence can therefore be followed from the China-side order documentation to the packing records, onward to the UAE invoice mapping, into the Mary King Customs documents and finally onto the physical rolls.

I. Chinese-side records show the goods were already coloured when packed in China

16.27 The DO slips on the rolls of DO-30 and DO-31 record a colour name, roll number and metreage against each roll (Paras 7.2 and 7.3). These slips carry the DO identity assigned at the China-side packing stage; the colour of each roll was therefore already recorded when the goods were packed in China. The China-side DO-wise packing records for DO-30 and DO-31 give colour-wise metreage. The colour-wise metreage in the UAE packing lists for Invoice MFS/2526/13 and Invoice DL/2526/34 agrees colour by colour with the DO records.

16.28 In the connected investigation, Sh. Anil Aggarwal stated on 30.09.2025 that descriptions such as "NS Lycra SPX PD" and "Barbie PD" denote plain/piece-dyed fabric which was already dyed before export from China. The China-to-UAE Bill of Lading for DO-02 recovered in the connected investigation records HSN 54075200, dyed woven fabric of textured polyester filament.

16.29 The Sea Waybills for DO-12 and DO-13 (Paras 16.4 and 16.5) carry the entry HS 54077100. Those documents are relied upon in this Notice only to show that the DO identifier travelled with physical goods from China to the UAE. The HS entry in a carrier document does not establish the physical condition of the goods. That condition is established by the colour-wise packing records, the colour-marked slips and the statement referred to above, and by the fact that rolls unchanged in count and metreage were found by CRCL and ATIRA to be dyed. No production, dye-bath or repacking record has been produced to show that the goods were opened, dyed and repacked in the UAE.

J. Omprakash's role across China-side records, UAE invoicing and Indian clearance

16.30 The electronic evidence further shows that the person circulating these DO and mapping records was not disconnected from the later Indian imports. Omprakash directly forwarded the `SHUCHI TEXTILE EXPORT CONTAINER 2025.xlsx`, various DO packing lists and `EXPORT CONTAINER DETAILS.xlsx`. He also sent Mary King-specific Bill of Entry, container, OOC and transportation information. Thus, the same

person who had access to the underlying DO identity and UAE-invoice mapping continued to coordinate the goods after Customs clearance in India.

16.31 The 07.09.2025 communication discussed above is particularly illustrative. Omprakash had the Mary King B/E numbers, container number, Customs status **"SEZ DTA OOC done"**, truck registration, mobile contact, route **Mundra to Delhi** and transporter information. The communication therefore establishes continuity of operational involvement from documentary preparation through clearance and onward transport.

K. Independent corroboration from the device of Mitesh Aggarwal

16.32 The DO reconstruction does not depend only upon the device of Anil Aggarwal. The mobile phone of Mitesh Aggarwal independently contained the direct chat with Omprakash, in which Omprakash forwarded **`EXPORT CONTAINER DETAILS.xlsx`** **on 29.08.2025**. The same Mitesh–Omprakash chat contains the Mary King B/E/container/OOC/transport details on 07.09.2025.

16.33 Mitesh's separate direct conversation with Jitesh also demonstrates that he understood and actively used the DO-to-UAE-invoice reconciliation system. He repeatedly asked Jitesh for the **DO number and DO packing list corresponding to identified MFS invoices**. In response, Jitesh supplied mappings such as **MFS/2526/09 = DO-16** and **MFS/2526/10 = DO-09**, followed by the corresponding DO packing lists. Mitesh also asked Jitesh to send the **Modern ledger relating to Mahasar**, reflecting direct involvement with commercial reconciliation records.

16.34 These independent conversations show that DO-to-invoice correlation was not something inferred for the first time by DRI after seizure. It was the terminology and working system actually used amongst the persons handling these transactions contemporaneously.

L. "Shree Om" WhatsApp group – China-side commercial and payment coordination

16.35 A separate WhatsApp group recovered during forensic examination, identified in the Cellebrite extraction as **"Shree Om"**, provides further context regarding China-side procurement and financing. The participants included Arjun Gaurav alias Gaurav Rajput, Anil Aggarwal, Mitesh Aggarwal, Omprakash Runthala and other persons associated with the transactions. The group was therefore a common communication channel amongst persons appearing at different stages of the import chain.

16.36 Significantly, Omprakash circulated in this group the document **`DO-31.32.33.34 contract byr.pdf`**, i.e. the very Chinese-side Proforma Invoice/contract which identifies DO-31 to DO-34 as orders issued to Modern Fabrics

Solution. The underlying document confirms DO-31 to DO-34 as China-side orders and identifies the Chinese beneficiary Shaoxing Saihao Textile Co. Ltd.

16.37 The same group contains Chinese beneficiary and remittance particulars. Omprakash circulated the payment route for **Hangzhou Chuanqi Import and Export Trade Co. Ltd.** and requested that USD 25,000 be sent urgently to the supplier. Shortly thereafter, details of **Shaoxing Saihao Textile Co. Ltd.** and its Chinese beneficiary account were also circulated.

16.38 On the same date, Arjun Gaurav himself forwarded in the group two files titled **`25000 Hangzhou Chuanqi.pdf`** and **`25000 SHAOXING SAIHAO.pdf`**. Arjun Gaurav circulated files bearing the supplier names and USD 25,000 amounts. The evidentiary significance of these communications lies in demonstrating his direct participation in the China-side procurement/payment coordination network. The screenshot of the WhatsApp chat related to this communication are pasted below:-





M. Direct Mary King-specific communication between Gaurav and Anil

16.39 Gaurav's relevance to the Mary King transactions is not based solely upon his membership in a common group. In the direct WhatsApp chat between **Arjun Gaurav and Anil Aggarwal**, Gaurav himself sent the banking particulars of **M/s Mary King Fashion** on **05.09.2025**, including the name of the concern, IndusInd Bank, account number, IFSC, SWIFT code and Punjabi Bagh branch. The same banking particulars were subsequently referred to again in the conversation. This direct communication is relevant to show that Gaurav possessed and transmitted Mary King-specific banking information while simultaneously participating in the common China/UAE commercial communication network.



N. Overall evidentiary significance of the DO reconstruction

16.40 The above correlation is therefore not dependent upon any one spreadsheet, any one statement or any one mobile phone. The evidence exists at several independent levels. The China-side Proforma Invoices establish the DO numbers as actual orders placed with Chinese suppliers for Modern Fabrics Solution; Sea Waybills and a Chinese Certificate of Origin demonstrate the use of DO numbers on physical China-to-UAE shipments; contemporaneous WhatsApp chats show the parties themselves asking for DO numbers and DO packing lists against UAE invoices; internal spreadsheets map individual DOs to subsequent UAE invoices; the UAE invoices and packing lists identify M/s Mary King Fashion; Customs records identify the corresponding Indian entries; and, in the two examined consignments, DO-30 and DO-31 remained physically affixed to the rolls when DRI examined them.

16.41 The Mary King-specific correlation may therefore be understood in the following simple manner:

DO-29: China-side order to Modern → DO-29 packing identity → internal mapping to Shuchi DL/2526/32 → Mary King → 1,431-roll cleared consignment.

DO-35: DO-35 packing identity → internal mapping to Shuchi DL/2526/33 → Mary King → 1,062-roll cleared consignment → contemporaneous Omprakash chat linking DO-35 with Mary King Customs/logistics activity.

DO-31: Chinese order issued to Modern → DO-31 packing record of 936 rolls / 93,353 m → internal mapping to Shuchi DL/2526/34 → Mary King → same 936 rolls / 93,353 m → DO-31 slip physically found on rolls in India.

DO-30: Chinese order issued by Shaoxing Maixin to Modern → DO-30 packing record of 1,420 rolls / 142,007 m → Modern MFS/2526/13 → Mary King → same 1,420 rolls / 142,007 m → DO-30 slip physically found on rolls in India.

16.42 The evidentiary conclusion shows the preservation of the same identifiable commercial stock through the DO number, roll-wise and metre-wise packing details, internal UAE invoice mapping and, in the physically examined/seized consignments, the physical DO slips themselves. No consignment-specific production record has so far been produced which breaks this continuity by demonstrating that the identified DO-30 or DO-31 rolls were unpacked, taken into production, processed through the claimed dyeing/printing/fusion operation and thereafter repacked as newly manufactured UAE-origin goods.

16.43 This documentary reconstruction assumes still greater significance when read together with the independent scientific and technical evidence discussed earlier. ATIRA found the Mary King samples to be **dyed and not digitally printed**, while the technical expert found that the samples did not exhibit the characteristics of fabric

processed through the Grando sublimation system claimed by the UAE suppliers. The electronic and commercial records now independently trace the identified stock from the China-side procurement system into the UAE invoice chain and ultimately to M/s Mary King Fashion. The two strands of evidence—**what the fabric scientifically is** and **where the identified rolls can be commercially traced**—therefore corroborate each other.

16.44 Accordingly, the recovered DO records, China-side commercial documents, UAE invoice mappings, WhatsApp communications, Customs records and physical DO slips, when read cumulatively, prima facie indicate that identifiable Chinese-origin/pre-UAE fabric stock was routed through the UAE supplier network and invoiced onward to M/s Mary King Fashion while retaining the underlying DO identity.

PARA 17: SCRUTINY OF ORIGIN DECLARATIONS UPLOADED ON ICES AND MATERIAL INCONSISTENCIES IN THE MANUFACTURING PROCESS DECLARED BY M/S SHUCHI TEXTILE (FZC)

17.1 During further investigation, the supporting documents uploaded on the ICES portal in respect of the earlier Bills of Entry of M/s Mary King Fashion were examined in greater detail. This scrutiny revealed that declarations furnished by **M/s Shuchi Textile (FZC), Sharjah, UAE**, in support of the preferential-origin claim were available against several earlier consignments. These documents assume significance because they represent the manufacturing and origin-related particulars furnished by the foreign supplier itself for individual Mary King consignments and can therefore be compared both inter se and with the independent evidence subsequently recovered during investigation. **(RUD-30)**

17.2 Significantly, the declarations are not uniform. Contrary to the impression which could arise merely from examining the Form-I produced for the examined consignment covered by B/E No. 4822754 dated 30.09.2025, the earlier declarations do **not** generally describe the process as "Dyeing / Printing & Fusion". Instead, different declarations give materially different accounts regarding the starting material, the manufacturing operation allegedly performed by Shuchi, and whether the relevant input was manufactured by Shuchi itself or was procured/imported from outside. The relevant particulars are summarised below.

B/E No.	Nature of goods / production process declared by Shuchi	Input / procurement position declared
3270205	Woven fabric. Shuchi states that grey yarn is woven on a loom to manufacture grey fabric and that the grey fabric is thereafter dyed.	HS 54077100; **"manufactured by producer of final good – YES"**; local/third-party procurement – NO.
3350711	Knitted/crocheted fabric.	HS 60064100; **manufactured by**

	Polyester yarn is stated to be knitted on a circular knitting machine into grey fabric, thereafter made RFD, and finally dyed.	**producer – YES**.
3647865	Same basic narrative: yarn → knitted grey fabric → RFD fabric → dyed fabric.	HS 60064100; against manufacture/procurement field appears the expression **"No Raw Material Import"**.
3742819	Woven fabric. Grey yarn → weaving → grey fabric → dyeing.	HS 54077100; declaration contains **"No Raw Material Import"**.
3951771	Same weaving-from-yarn followed by dyeing narrative.	HS 54077100; **"No Raw Material Import."**
4300123	Woven fabric. Grey yarn → weaving → grey fabric → dyeing.	HS 54077100; **manufactured by producer – YES**.
4300128	Woven fabric. Grey yarn → weaving → grey fabric → dyeing.	HS 54077100; **manufactured by producer – YES**.
4822754	The earlier weaving narrative disappears. Production process is now expressly stated as **"DYEING / PRINTING & FUSION."**	HS 54077100; **manufactured by producer – NO; locally procured – NO; third-party documentary proof – YES.**

A. Earlier woven-fabric declarations: manufacture from yarn versus fabric-stage input

17.3 In the declarations relating to the woven-fabric consignments, Shuchi repeatedly describes its production process in substantially the following manner: weaving is stated to involve two sets of yarn, namely warp and weft, interlaced on a loom; grey yarn is stated to be used to manufacture grey fabric; and the grey fabric is thereafter processed into dyed fabric. This description appears in, inter alia, the declarations accompanying B/E Nos. **3270205, 3742819, 3951771, 4300123 and 4300128**.

17.4 However, Part-B of these very declarations does not identify yarn as the relevant material on which the origin claim is based. Instead, it repeatedly identifies **HS Code 54077100** as the input/component. Thus, the narrative portion suggests that Shuchi starts with yarn and itself manufactures fabric by weaving, whereas the origin-information portion identifies an already classified 54077100 materials as the relevant input. No accompanying production record has been found explaining how these two descriptions are to be reconciled.

The inconsistency is material because the question is not merely what general textile operations Shuchi was theoretically capable of performing; the question is **what material actually entered the production process for the particular Mary King consignment and what qualifying operation was actually performed upon that material in the UAE.**

17.5 Even within this group of similar woven-fabric declarations, the position regarding procurement of the input changes. In B/E Nos. **3270205, 4300123 and 4300128**, Shuchi affirmatively states that the relevant material was **manufactured by the producer of the final good itself**.

In B/E Nos. **3742819 and 3951771**, however, the same field contains expression such as **"No Raw Material Import"** rather than a clear transaction-specific explanation of the source of the input.

The declarations therefore do not present one coherent and consistently documented account of whether Shuchi manufactured the underlying fabric from yarn, used existing fabric, or obtained the relevant material from another source.

B. Chapter 60 declarations: claimed manufacture from yarn does not correspond with the tariff input declared

17.6 A similar issue is visible in the declarations relating to the knitted/crocheted consignments. In B/E Nos. **3350711 and 3647865**, Shuchi states that polyester yarn was used on a circular knitting machine to manufacture grey knitted fabric, that such fabric was processed into RFD grey fabric and that the RFD fabric was thereafter used to manufacture dyed knitted fabric.

Yet, in Part-B of the same declarations, the input is shown under **HS Code 60064100**, rather than being described as yarn. The corresponding Mary King Bills of Entry are recorded under **CTH 60064200**.

17.7 More importantly, the originating criterion written by Shuchi itself in these declarations is **"CTH + VA 40%."** If the declared input is under 60064100 and the exported finished fabric is under 60064200, both remain within heading **6006**. On the face of the supplier's own declaration, therefore, the stated tariff change is only at the subheading level and does not demonstrate the **Change in Tariff Heading** which Shuchi itself states to be part of the applicable origin criterion.

This point does not depend upon any later laboratory test or DO reconstruction. It arises directly from the tariff codes and criterion written in Shuchi's own declaration.

C. B/E No. 4300123: self-manufacture declaration versus recovered DO-29 evidence

17.8 The inconsistency becomes substantially more direct in the case of B/E No. **4300123 dated 04.09.2025**, corresponding to the earlier Z-type B/E No. 4146600 dated 28.08.2025. The Shuchi declaration states that grey yarn was used for weaving and manufacture of grey fabric, followed by dyeing. More significantly, Part-B expressly records **"YES"** against the question whether the relevant input under HS 54077100 was manufactured by the producer of the final good.

17.9 However, the independent documentary and electronic evidence reconstructed in Para 16 gives a different account of this particular shipment. The recovered `EXPORT CONTAINER DETAILS.xlsx` maps **DO-29** to **Shuchi Invoice DL/2526/32** issued to M/s Mary King Fashion, and the recovered electronic attachment itself was titled **"SHUCHI 32 INV 1431 ROLL DO 29."** The underlying China-side commercial material further establishes DO-29 as part of the running China-to-UAE DO series.

Therefore, for the same Mary King transaction, the origin declaration represents the relevant fabric as being manufactured by Shuchi itself, whereas the contemporaneous commercial records preserve an earlier DO identity which existed before the Shuchi export invoice was issued.

The contradiction is not merely semantic:

Shuchi's declaration says: "we manufactured the relevant fabric ourselves." The contemporaneous commercial trail says: **the identified stock already existed under DO-29 before Shuchi issued its Mary King invoice.**

No loom-production record, yarn issue record, weaving register or consignment-specific batch record has been produced to reconcile those two positions.

D. B/E No. 4300128: same self-manufacture claim against DO-35 continuity

17.10 The declaration relating to B/E No. **4300128 dated 04.09.2025**, corresponding to Z-type B/E No. 4146598 dated 28.08.2025, repeats essentially the same weaving-from-yarn narrative and again records **"YES"** against manufacture of the 54077100 input by Shuchi itself.

17.11 Para 16 has independently linked the corresponding Shuchi Invoice DL/2526/33 to **DO-35**, with the recovered internal records showing 1,062 rolls and with Omprakash contemporaneously referring to **"DO 35 cotton twill"** while transmitting Mary King Customs and transport particulars. The China-side documentation for DO-35 is not as complete as that presently available for DO-29, DO-30 and DO-31; accordingly, the present Notice need not overstate the point. Nevertheless, the continued DO-35 identity materially requires explanation if the same fabric is simultaneously represented in the origin declaration as having been manufactured by Shuchi itself from yarn.

E. B/E No. 4822754: Shuchi abruptly changes its declared manufacturing model

17.12 The most striking change appears in the declaration accompanying the examined consignment covered by **B/E No. 4822754 dated 30.09.2025**, corresponding to underlying Z-type B/E No. 4329823 dated 05.09.2025. Unlike the earlier Shuchi declarations, this document does **not** state that grey yarn was woven by Shuchi into grey fabric. It instead declares the production process simply as: **"DYEING / PRINTING & FUSION"** and continues to claim **"CTH + VA 40%."**

17.13 More importantly, Part-B of this declaration reverses the earlier procurement position. Against HS Code 54077100, Shuchi now records:

- manufactured by producer of final good — **NO**;
- procured locally from a third party — **NO**;
- documentary proof regarding third-party material — **YES**.

Thus, within the same Mary King import programme and over a relatively short period, the basic manufacturing story changes from:

grey yarn → Shuchi weaving → grey fabric → dyeing

to:

pre-existing third-party fabric → Dyeing / Printing & Fusion.

This is not merely a change in drafting style. It changes the very **starting material**, the **source of that material**, the **machinery and process required**, and consequently the factual basis on which UAE origin is claimed.

F. Three materially different manufacturing narratives emerge from Shuchi's own records

17.14 When the ICES declarations are read with the subsequent FTA verification discussed in Para 13, at least three materially different accounts of Shuchi's manufacturing activity emerge.

- In the earlier ICES declarations, Shuchi represents that it **starts from yarn**, manufactures grey fabric itself through weaving or knitting, and thereafter dyes the fabric.
- In the examined B/E No. 4822754 declaration, Shuchi represents that it **does not manufacture the 54077100 input fabric**, but instead uses third-party material and performs **"Dyeing / Printing & Fusion."**

- During FTA verification, however, Shuchi described its manufacturing arrangements by reference to the **Grando 8-Head vapour-phase dyeing/sublimation system** and disclosed raw-material sourcing through other entities in the UAE supplier network, including Modern Fabrics Solution/Shukran. The FTA material itself records the similar Grando process claimed by the UAE entities and Shuchi's inter-supplier sourcing arrangement.

17.15 These versions are not readily reconcilable. A factory manufacturing fabric from yarn on looms/circular knitting machines is describing a fundamentally different activity from a concern purchasing pre-existing fabric and subjecting it to dyeing/printing/fusion. Likewise, the latter account has to be reconciled with the subsequently claimed Grando sublimation process and the supplier network through which raw material was allegedly procured. No complete transaction-wise record has been furnished showing which of these processes was actually employed for each Mary King consignment, what machinery was used, what input was issued to production, and what finished output emerged.

G. Cost/value-addition declarations also vary materially and are unsupported by production records

17.16 The origin declarations additionally contain cost figures under headings such as **shortage, fixed cost, variable cost including profit and raw material**. The manner in which these figures are presented varies considerably from one declaration to another. For example, in earlier Shuchi declarations the cost build-up is generally expressed through "shortage", "fixed cost", "variable cost (including profit)" and "raw material", whereas the Form-I produced for B/E No. 4822754 separately states **raw material USD 42,001.49, labour USD 5,873.44, overhead USD 13,475.65 and profit USD 59,673.75.**

17.17 No corresponding loom register, knitting-machine production sheet, dye-bath record, Grando-machine run log, worker deployment sheet, production batch sheet, electricity record, dye/ink consumption record, transfer-paper consumption record, stock issue register or finished-goods production register has been produced in respect of the identified Mary King consignments.

Consequently, the amounts entered in the origin declarations remain **unsupported assertions in the forms**, rather than independently verified manufacturing costs linked to the actual goods.

H. The declarations have to be tested against the physical and documentary trail, not viewed in isolation

17.18 The contradictions discussed above become material because independent evidence now exists against which the declarations can be tested.

- The scientific evidence discussed in Para 12 establishes that the examined Mary King fabrics were **dyed and not digitally printed**.
- The technical investigation discussed in Para 14 establishes that the two Mary King samples did not exhibit the characteristics of fabrics processed through the Grando sublimation system relied upon by the UAE suppliers.
- The DO-wise reconstruction in Para 16 establishes that identifiable stock existed under China/pre-UAE DO numbers before the UAE invoices were generated and that the DO identity continued into the Mary King import chain, including the physical DO-30 and DO-31 slips found on the live goods.
- The declarations examined in the present paragraph, instead of resolving that evidence, introduce additional and mutually inconsistent descriptions of how Shuchi allegedly manufactured the goods.

I. Evidentiary finding from the ICES declarations

17.19 The investigation therefore does not rely upon any single isolated inconsistency in these documents. The material issue is the cumulative pattern.

- For some consignments Shuchi states that it manufactured the relevant fabric itself from yarn.
- For other consignments it writes "No Raw Material Import".
- For the examined consignment it states that it did **not** manufacture the input fabric and instead used third-party material.
- The declared process changes from **weaving/knitting plus dyeing** to **Dyeing / Printing & Fusion**.
- The later FTA verification describes a further Grando sublimation-based process and inter-supplier sourcing arrangement.
- At the same time, transaction-specific production records capable of reconciling these different accounts have not been furnished.

17.20 Accordingly, the ICES declarations cannot be treated as furnishing a consistent, coherent and independently verifiable account of the origin, procurement and processing of the fabrics exported by M/s Shuchi Textile to M/s Mary King Fashion. Rather, when read with the independent DO-wise, scientific and technical evidence, they materially weaken the claim that the goods underwent the qualifying manufacturing process represented for the purpose of obtaining preferential treatment under the India-UAE CEPA.

17.21 The effect of these findings upon the applicable Product Specific Rule requires to be examined separately. In particular, the Chapter 60 declarations themselves show input under 60064100 and imported output under 60064200 while claiming a **CTH + VA 40%** criterion; the Chapter 54 declarations have to be examined against the recovered China-side DO continuity and the absence of reliable evidence of the

declared UAE transformation. The cumulative failure of the applicable origin requirements is therefore discussed in the succeeding paragraph.

PARA 18: FAILURE OF THE APPLICABLE PRODUCT SPECIFIC RULE AND CONSEQUENTIAL FAILURE OF THE UAE ORIGIN CLAIM

18.1 The preferential tariff benefit claimed by M/s Mary King Fashion under the India-UAE CEPA depended upon the imported goods qualifying as **originating goods of the UAE** in accordance with the applicable Rules of Origin and Product Specific Rules. As already set out in Para 3 of this Notice, the PSR applicable to the Chapter 54 woven fabrics required a **Change in Tariff Sub-Heading (CTSH) at the six-digit level together with a minimum Regional Value Content of 40%**, whereas the Chapter 60 knitted/crocheted fabrics were required to satisfy a **Change in Tariff Heading (CTH) at the four-digit level together with RVC of at least 40%**. In each case, the tariff-change requirement and the value-content requirement operate cumulatively; satisfaction of one cannot compensate for failure of the other.

18.2 Certain declarations furnished by the UAE suppliers describe the criterion in shorthand as **"CTH + VA 40%."** That wording in the supplier's declaration does not alter the governing PSR under the CEPA. For the purpose of determining entitlement to preferential treatment, the actual tariff transformation and the prescribed RVC have to be established in accordance with the applicable rule. Merely writing a different tariff code for the input and output in Form-I, or entering figures which arithmetically suggest value addition exceeding 40%, does not by itself establish that the required manufacturing transformation actually occurred in the UAE.

A. CHAPTER 54 GOODS – THE DECLARED CTSH CANNOT BE ACCEPTED MERELY FROM THE PAPER DECLARATION

18.3 In the origin documents relating to the Chapter 54 goods, the UAE suppliers generally sought to show input fabric under **CTH 54077100** and finished dyed fabric under **CTH 54077200 and/or 54079200**. On paper, such classification would appear to create a change at the six-digit level. However, the PSR does not merely require two different tariff numbers to be written in the input and output columns. It requires the **non-originating material actually used in manufacture to undergo the prescribed tariff transformation in the UAE**.

Accordingly, before the declared CTSH can be accepted, it must be shown that the material which entered the UAE was in fact the 54077100 material declared in the origin documents; that such material was actually taken into production; that the claimed qualifying process was carried out upon it in the UAE; and that the resulting finished goods were the goods subsequently exported to M/s Mary King Fashion.

The investigation has not found reliable evidence establishing that sequence.

DO-30 and DO-31 directly test the claimed transformation

18.4 In the two consignments physically examined and subsequently seized, the documentary trail discussed in Para 16 provides a direct means of testing the paper manufacturing claim. The **DO-30** stock can be traced from the China-side commercial/order record to Modern Fabrics Solution, through the DO packing record containing **1,420 rolls / 142,007 metres**, into Modern Invoice MFS/2526/13 issued to M/s Mary King Fashion with the same 1,420 rolls / 142,007 metres, and ultimately to the physical rolls found bearing DO-30 slips during examination in India.

Similarly, **DO-31** originates in a China-side order to Modern Fabrics Solution, appears in the DO packing record as **936 rolls / 93,353 metres**, is internally mapped to Shuchi Invoice DL/2526/34 issued to Mary King, continues into the UAE packing list with the same 936 rolls / 93,353 metres and finally remains physically identifiable through the DO-31 slips found on the imported rolls.

As explained in Para 16, the investigation does not suggest that every processing operation must necessarily change every roll number or every kilogram of gross weight. The significance lies in the **combined continuity of DO identity, roll structure, aggregate metreage, electronic mapping and physical markings**, without any intervening consignment-specific production record showing that these same identifiable rolls were unpacked, processed and repacked after a qualifying UAE operation.

18.5 This is particularly significant because the tariff transformation claimed in the origin documentation is not supposed to be merely documentary. If the material entering the UAE was grey/unbleached fabric under 54077100 and was thereafter converted through a substantial manufacturing operation into dyed fabric under another six-digit subheading, there should ordinarily be contemporaneous production evidence showing that transformation. No batch record, production issue register, machine-run sheet, dyeing record, inspection record, repacking record or equivalent consignment-specific evidence has been produced in respect of DO-30 or DO-31.

Thus, the classification of the supposed UAE input as 54077100 presently rests principally upon the declarations furnished for obtaining preferential origin; it is not independently demonstrated by reliable production evidence concerning the actual identified goods.

B. THE SCIENTIFIC EVIDENCE DOES NOT SUPPORT THE PROCESS USED TO JUSTIFY THE TARIFF TRANSFORMATION

18.6 The physical nature of the two examined Mary King consignments was independently examined. CRCL described the tested samples as **dyed woven fabric**. ATIRA thereafter carried out specialised examination and found the fabrics to be dyed and **not digitally printed**, with substantially uniform colour on the face and reverse, fully coloured selvedges and complete penetration of dye from the outer sheath to the core of the yarn. These findings establish commercial dyeing characteristics rather than the surface-oriented sublimation-printing characteristics represented in the supplier material.

18.7 The machinery investigation leads to the same result. The machine identified by the UAE suppliers through the FTA verification was the **Grando CEJ-2008TX digital sublimation printing machine**. Investigation established that it is a genuine machine which was in fact supplied to the UAE entities; therefore, the allegation is not that the machinery was fictitious. The relevant question is whether it produced these particular fabrics. The technical expert explained that the Grando machine transfers sublimation ink from transfer paper onto polyester fabric and does not produce complete sheath-to-core dye penetration of the kind scientifically observed in the Mary King samples. The connected investigation similarly records that the Grando machine is a digital sublimation printer rather than a conventional fabric-dyeing machine.

18.8 The technical expert personally examined the Mary King samples and opined that the claimed Digital Printing/Dyeing and Fusion process using the Grando equipment had **not been undertaken on the samples**. Therefore, the actual physical product does not corroborate the manufacturing process relied upon to explain how the declared UAE tariff transformation was achieved. The process claimed in support of UAE origin does not correspond with the physical characteristics of the goods.

C. THE EARLIER CLEARED CHAPTER 54 CONSIGNMENTS ALSO SHOW MATERIAL DO/DECLARATION CONTRADICTIONS

18.9 The problem is not confined to the two examined consignments. As demonstrated in Para 16, **DO-29** is independently mapped to Shuchi Invoice DL/2526/32 and the corresponding Mary King clearance comprising 1,431 rolls. Yet the origin declaration accompanying the relevant clearance represents that the fabric under HS 54077100 was **manufactured by Shuchi itself**, as discussed in Para 17. Similarly, the declaration relating to the **DO-35-linked** Shuchi clearance represents self-manufacture of the 54077100 input, while contemporaneous DO and electronic records preserve the pre-existing DO-35 identity and the associated Mary King shipment.

18.10 Section 28DA(11) of the Customs Act, 1962 provides that where verification establishes non-compliance of the imported goods with the country of origin criteria, the proper officer may reject the preferential tariff treatment to imports of identical

goods from the same producer or exporter, unless sufficient information is furnished to show that the identical goods meet the criteria. All twelve consignments were supplied by the same two producers/exporters, M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC), and are of the same class of goods (dyed polyester woven fabric under CTH 5407 72/5407 92 and knitted fabric under CTH 6006 42), claimed under the same criteria and the same or similar process descriptions. Non-compliance is established for the two examined consignments (Paras 7 to 16) and for the process claimed by these suppliers (Paras 13 and 14). Neither the importer nor any other person has furnished any information showing that the identical goods in the remaining ten consignments satisfied the origin criteria (Para 10.2). The preferential treatment is therefore liable to be rejected for all twelve consignments, both on the consignment-specific evidence discussed in Paras 16 and 17 and under Section 28DA(11).

D. THE SHUCHI DECLARATIONS THEMSELVES DO NOT PRESENT A CONSISTENT MANUFACTURING ACCOUNT

18.11 Para 17 has further shown that the origin claim cannot be rescued simply by referring back to the exporter declarations. Those declarations themselves give materially different accounts. For some consignments, Shuchi states that it **starts with yarn and manufactures the fabric itself** through weaving or knitting. For other consignments, the form states **"No Raw Material Import."** For B/E No. 4822754, Shuchi expressly states that it **did not manufacture the input fabric**, did not procure it locally, and used third-party material which allegedly underwent **"Dyeing / Printing & Fusion."** Thereafter, during FTA verification, Shuchi described yet another operational framework involving the **Grando 8-Head sublimation/vapour-phase system** and sourcing through other entities in the UAE supplier network. The documents therefore do not provide one consistent explanation capable of establishing the tariff transformation claimed under the PSR.

E. CHAPTER 60 GOODS – FAILURE OF THE TARIFF-HEADING REQUIREMENT APPEARS ON THE FACE OF SHUCHI'S OWN DECLARATIONS

18.12 The position in respect of the Chapter 60 goods is more direct. The Mary King consignments covered by B/E Nos. **3350711 and 3647865** were declared under **CTH 60064200**, whereas the corresponding Shuchi origin declarations identify the relevant input under **HS 60064100**. The declarations themselves state the applicable criterion as **"CTH + VA 40%."** As established in Para 3, the governing Chapter 60 PSR requires a **Change in Tariff Heading at the four-digit level together with RVC of at least 40%.** The Customs record confirms the two finished imports under 60064200.

18.13 On Shuchi's own declared tariff particulars: **Input: 60064100 Output: 60064200** both fall within the same four-digit heading **6006**. Thus, the

change reflected in the declaration is only at the six-digit level. It does **not** constitute a Change in Tariff Heading from one four-digit heading to another. This is important because the CTH condition and RVC condition are cumulative. Even assuming for the sake of argument that Shuchi could establish 40% RVC, the RVC cannot cure failure of the mandatory tariff-heading change at four digit level.

18.14 The narrative portion of the Shuchi declaration does not cure this defect by stating that polyester yarn was knitted into grey fabric. If yarn had actually been the starting non-originating material, the origin claim would have to be supported by actual yarn-procurement records, knitting-machine production records and associated manufacturing evidence. Yet Part-B of Shuchi's own declaration identifies the relevant input for origin purposes as **60064100 fabric**, not yarn. As explained in Para 17, the declaration therefore contradicts itself as to the starting material.

Accordingly, the Chapter 60 origin claim fails on the tariff-heading requirement disclosed in the supplier's own documents, independently of the wider scientific and DO-wise evidence.

F. A CERTIFICATE OF ORIGIN CANNOT SUBSTITUTE FOR SATISFACTION OF THE SUBSTANTIVE ORIGIN CRITERIA

18.15 The fact that Certificates of Origin were issued in the UAE does not, by itself, resolve the contradictions discussed above. The preferential benefit depends upon the goods actually satisfying the prescribed origin criteria. A Certificate of Origin evidences the claim of origin; it does not physically manufacture the goods or retrospectively create the tariff transformation and value addition required by the PSR where the underlying evidence does not establish them.

The present conclusion therefore does not arise from a technical objection to the form of the Certificates of Origin. It arises from the substantive evidence concerning what the goods were, where the identifiable stock existed before the UAE invoice stage, what process was claimed, what process the goods physically display, and whether the required value addition is supported by records.

G. ALL INDEPENDENT EVIDENCES CONVERGE ON THE SAME RESULT

18.16 The failure of the preferential-origin claim is not based upon any one isolated discrepancy. The following independent strands of evidence have to be read cumulatively:

- physical examination revealed DO-30 and DO-31 markings remaining on the examined Mary King goods;
- China-side and electronic commercial records establish the pre-UAE DO identity and map the DOs into subsequent UAE invoices;

- exact or near-exact roll/metre continuity is found in the important Mary King transactions discussed in Para 16;
- CRCL and ATIRA identify the examined goods as dyed fabrics, while ATIRA finds no digital printing and records complete sheath-to-core dye penetration;
- the Grando machine relied upon by the UAE suppliers is a sublimation-printing machine, and the technical expert states that the Mary King samples were not produced through that claimed process;
- FTA verification records the suppliers' claimed premises, machinery, production capacity and sourcing arrangements, but does not supply consignment-specific production evidence establishing processing of the identified Mary King rolls;
- the ICES origin declarations themselves give materially changing and internally inconsistent descriptions of Shuchi's input, procurement and manufacturing process;
- the Chapter 60 declarations fail the four-digit CTH requirement on their own stated tariff particulars; and
- the RVC/value-addition figures have not been substantiated by reliable batch-wise manufacturing and cost records.

18.17 The resulting evidentiary picture is therefore materially different from a case where the importer merely lacks one supporting invoice or where a minor clerical discrepancy exists in a Form-I. Here, the **physical goods, laboratory evidence, machinery evidence, China/UAE commercial records, electronic communications, exporter declarations and tariff particulars all have to be reconciled**, and the supplier documentation does not provide a satisfactory reconciliation. For Chapter 54, the actual CTSH and the required RVC have not been satisfactorily established. For Chapter 60, the mandatory four-digit tariff-heading change is not satisfied on the supplier's own stated input/output tariff codes, and the RVC claim is additionally unsupported by reliable manufacturing records.

18.18 Accordingly, it appears that the goods covered by the impugned Bills of Entry have **not been shown to satisfy the applicable Product Specific Rules of the India-UAE CEPA**, and the claim that such goods acquired UAE originating status through the manufacturing/value-addition processes represented in the supporting documents is not supported by the evidence discussed above.

18.19 The above finding concerns the **substantive eligibility of the goods for preferential origin**. The separate question of the conduct and knowledge of M/s Mary King Fashion and the persons involved—including the manner in which the importer concern was constituted and controlled, the procurement and transmission of the origin documents, and the obligations imposed upon an importer claiming preferential tariff treatment—is discussed in the succeeding paragraphs.

PARA 19: INVESTIGATION REGARDING CONSTITUTION, ACTUAL CONTROL AND FUNCTIONING OF M/S MARY KING FASHION

19.1 As recorded in the preceding paragraphs, M/s Mary King Fashion stood registered as a sole proprietorship concern in the name of Sh. Mukesh Parashar. During the initial stage of investigation, the concern was not found functioning at its registered business premises at 1/11228, Subhash Park Road, Maruti Industries, Naveen Shahdara, New Delhi. The residential address of Sh. Mukesh Parashar available from the rent agreement was also found to be an old address which he had sold several years earlier. Repeated summons issued during November 2025 to January 2026 did not result in his appearance. The subsequent investigation was therefore directed towards identifying the person in whose name the concern stood, the persons who had caused the concern to be constituted and the persons who were actually handling its commercial, financial and import-related affairs.

19.2 For further investigation, efforts were made to locate the residential address of Sh. Mukesh Parashar (Proprietor of Mary King Fashion) which was subsequently located at Vishnu Colony, Faridabad, Haryana – 121004. A team of DRI officers went to search the said residence on 10.07.2026 however, Sh. Mukesh Parashar was not found at his residence. Summons under section 108 of the Customs Act,1962 were served upon his father for recording voluntary statement of Sh. Mukesh Parashar on 13.07.2026. **(RUD-31)**

STATEMENT OF SH. MUKESH PARASHAR

19.3 The statement of Sh. Mukesh Parashar, S/o Sh. Laxman Prasad, aged 33 years (DOB 27.11.1992), R/o B-43, Murari Vihar, near Gujjar Chowk, Buddhi Farm House, Ballabgarh, Faridabad-121004 (Aadhaar: 409052752617; PAN: BMLPM1317G), was recorded under Section 108 of the Customs Act, 1962 on 13.07.2026 whose gist is as below:- **(RUD-32)**

- On being asked about how he came to be associated with M/s Mary King Fashion and its business, he stated that he knew a person named Sh. Dalchand Kaushik, who operated a photography studio in Faridabad and that he had worked with him as a photographer, where he learnt photography, and thereafter continued to remain in contact with him for freelance photography work. He further stated that some time back he had informed Dalchand Kaushik that he was in financial need and sought his assistance in obtaining a bank loan, as his CIBIL score was poor. Thereafter, Dalchand Kaushik informed him that his employers intended to establish a business of readymade garments and offered him approximately ₹10,000/- per month for providing his personal documents, including Aadhaar Card and PAN Card, for creation of the company. Dalchand Kaushik further represented that operation of the company on his PAN would improve his CIBIL score and facilitate obtaining a bank loan.

- On being asked about the documents provided by him, he stated that, being in need of money, he agreed to the proposal and handed over his personal documents, including his Aadhaar Card and PAN Card, to Dalchand Kaushik for creation of the company.
- On being asked about the premises of the firm, he stated that after some time Dalchand Kaushik informed him that his employers had hired premises for commencing the business and asked him to accompany him to Shahdara for signing the rent agreement. He accordingly accompanied Dalchand Kaushik and signed the rent agreement pertaining to premises bearing address 1/11228, Subhash Park Road, Maruti Industries, Naveen Shahdara, New Delhi–110032. He further stated that Dalchand Kaushik also got his photographs taken, stating that the same were required for GST registration, opening of bank accounts and other registrations.
- On being asked about the creation of M/s Mary King Fashion, he stated that subsequently Dalchand Kaushik informed him that his employers had created a firm in the name of M/s Mary King Fashion using his documents and took him to the said premises for verification of the business. Thereafter, Dalchand Kaushik used to take him to the premises from time to time for opening bank accounts and for verification by bank officials.
- On being asked about the bank accounts of M/s Mary King Fashion, he stated that he did not remember the account numbers but stated that accounts of the firm had been opened with various banks, including IndusInd Bank, AU Small Finance Bank and Axis Bank, using his credentials. He stated that on each occasion Dalchand Kaushik took him to the premises where bank officials obtained his signatures on documents. He further stated that he never received or retained cheque books, debit cards or other banking instruments and, to his knowledge, the same remained in the possession of Dalchand Kaushik or his employers.
- On being shown the rent agreement of the premises at 1/11228, Subhash Park Road, Maruti Industries, Naveen Shahdara, New Delhi–110032, he stated that he had seen the said rent agreement and confirmed that he had signed each page thereof. He also confirmed that the photograph affixed on the rent agreement belonged to him. He stated that the rent agreement was executed in the name of M/s Mary King Fashion, a firm created using his PAN/documentation.
- On being asked about the nature of business of M/s Mary King Fashion, he stated that Dalchand Kaushik had informed him that the firm would be engaged in manufacturing and trading of readymade garments. He stated that he had seen some sewing machines installed at the premises but had never seen any workers working there during his visits. He expressed lack of knowledge regarding the actual business activities of the firm.
- On being asked about the persons controlling/financing M/s Mary King Fashion, he stated that during one of his visits to the premises for opening bank accounts, Dalchand Kaushik introduced him to Sh. Gaurav, Sh. Anil Aggarwal and Sh. Omprakash, who were present there. He stated that Dalchand Kaushik

subsequently informed him that these persons were the real owners and financiers of M/s Mary King Fashion.

- On being asked about operation of the bank accounts, he stated that he was not aware as to who actually operated the bank accounts of M/s Mary King Fashion. However, he stated that Dalchand Kaushik had obtained his signatures on blank cheques relating to various bank accounts, purportedly stating that the same were required for business purposes. He further stated that Dalchand Kaushik sometimes obtained Aadhaar OTPs received on his mobile phone, stating that the same were required for business-related purposes.
- On being shown the panchnama dated 17.10.2025 recorded at Shivansh Terminal LLP regarding examination of fabrics imported by M/s Mary King Fashion vide B.E. No. 4822754 dated 30.09.2025 and B.E. No. 4329832 dated 05.09.2025, he stated that he was not aware that M/s Mary King Fashion was involved in import of fabrics. He reiterated that he had not participated in the business activities of the firm and had no knowledge regarding its functioning, and that he had merely signed cheques and documents as directed by Dalchand Kaushik from time to time.
- On being asked about the payments received by him, he stated that for a few months, from March 2025 to September 2025, Dalchand Kaushik paid him ₹10,000/- in cash every month. Thereafter, Dalchand Kaushik stopped making the payments, stating that no business was being conducted by M/s Mary King Fashion due to certain tax-related issues.
- On being asked about his non-appearance pursuant to earlier summonses, he stated that around November 2025 he learnt from neighbours residing near his old residential address at MCF-A-1648, Hariom Jewellers Wali Gali, Near D.K. Medical Store, Subhash Colony, Faridabad, Haryana–121004, that officers of a government department had visited the locality and were making enquiries about him. Subsequently, he received summons from DRI on his mobile phone and, being apprehensive, contacted Dalchand Kaushik.
- On being asked about the instructions given by Dalchand Kaushik regarding the DRI summonses, he stated that Dalchand Kaushik informed him that the government officers were looking for him due to some tax dispute relating to M/s Mary King Fashion and advised him not to appear before DRI, assuring him that his employers would handle the matter. He further stated that Dalchand Kaushik told him that if he appeared before DRI, he would have to deal with the matter himself.
- On being asked about the extension request submitted to DRI, he stated that Dalchand Kaushik made him sign a printed document requesting extension of time for appearance before DRI. He took the printout of the said document from a shop, signed it and dispatched it through post. He further stated that despite receiving multiple subsequent summonses, he continued to refrain from appearing before DRI on the instructions of Dalchand Kaushik.
- On being asked about Sh. Gaurav, Sh. Anil Aggarwal and Sh. Omprakash, he stated that he had met them only once at the rented premises of M/s Mary King

Fashion and had neither subsequently met nor communicated with them. He stated that Dalchand Kaushik was the person who used to contact him regarding all activities relating to M/s Mary King Fashion.

- On being asked about his communication with Dalchand Kaushik, he stated that he regularly communicated with him through WhatsApp and voluntarily provided the complete exported WhatsApp chat, along with attachments, from his email ID mukesh.photoshop@gmail.com to the official email ID of Sh. Naveen Godara, IO, DRI(DZU).
- On being asked about the contents of the WhatsApp chat, he stated that the chat contained his communications with Dalchand Kaushik from 12.03.2023 to 13.07.2026. He stated that during October 2023 and June 2024, he forwarded his Aadhaar Card, PAN Card and Driving Licence to Dalchand Kaushik for creation of a company.
- On being asked about the transaction of ₹1,00,000/-, he stated that in August 2024, Dalchand Kaushik informed him that he had deposited ₹1,00,000/- into his personal Kotak Mahindra Bank account and instructed him to issue a cheque of ₹1,00,000/- in favour of DCB Bank for the account of M/s Mary King Fashion for opening a new bank account. He stated that, as directed, he prepared the cheque, sent its image to Dalchand Kaushik through WhatsApp and subsequently handed over the physical cheque to him.
- On being asked about the DRI summons and subsequent communication with Dalchand Kaushik, he stated that in November 2025 he forwarded the summons received from DRI to Dalchand Kaushik. He further stated that on 17.11.2025, Dalchand Kaushik forwarded to him a letter addressed to DRI with the subject "Request for extension of Time to appear**"**, which he got printed, signed and dispatched through post.
- Overall, he stated that although M/s Mary King Fashion was created using his personal documents and he was made to sign various documents, rent agreements and blank cheques and participate in bank verification formalities, he had no knowledge of or involvement in the actual business operations, including the import of fabrics. He identified Dalchand Kaushik as the person who dealt with him throughout and stated that, as per Dalchand Kaushik's representation, Sh. Gaurav, Sh. Anil Aggarwal and Sh. Omprakash were the actual owners/financiers of M/s Mary King Fashion.

STATEMENT OF SH. DAL CHAND @ DALCHAND KAUSHIK

19.4 Sh. Mukesh Parashar had named Sh. Dalchand Kaushik R/o Village Hirapur, PO Mohna, Ballabgarh, Faridabad as the person who obtained his personal identity documents and with the help of his employers created a firm by the name of M/s Mary King Fashion in his name. In order to further enquire into the matter, the officers of DRI(DZU) obtained search warrant for the premises of Sh. Dalchand Kaushik and searched his residential premises on 15.07.2026. During search Dalchand Kaushik was not present at his residence neither any documents related to

the Mary King Fashion was found at his residence. Summons dated 15.07.2026 were served upon the family members of Sh. Dalchand Kaushik for his appearance in DRI office on 16.07.2026 to tender his voluntary statement. **(RUD-33)**

19.5 Sh. Dal Chand appeared in DRI office on 16.07.2026 to tender his voluntary statement. The statement of Sh. Dal Chand @ Dalchand Kaushik, S/o Sh. Shiv Charan, aged 47 years (DOB 01.02.1979), R/o Village Hirapur, PO Mohna, Ballabgarh, Faridabad (Aadhaar: 859777327035; PAN: ALBPD6374J), was recorded under Section 108 of the Customs Act, 1962 on 16.07.2026 whose gist is as given below: - **(RUD-34)**

- On being asked about his background and occupation, he stated that around 2011 he started a photography studio by the name of Japani Photo Studio in Palwal/Ballabhgarh. Subsequently, due to lack of sufficient business, he closed his photography studio. During the period from 2011 to 2022, he was engaged in the business of dealing in old and rejected clothes, which he sold to various weekly market vendors.
- On being asked about his association with Sh. Gaurav Rajput, he stated that in 2022 he came into contact with Sh. Gaurav Rajput, who was engaged in import/export of readymade garments/fabrics through his firms, including M/s HKS Creations, M/s Esprima Enterprises Pvt. Ltd. and M/s Castall Enterprises Pvt. Ltd. Over time, Gaurav Rajput became acquainted with him and offered him employment to handle the affairs of his firms. He accepted the offer and started working for him for a monthly salary of ₹40,000/-, paid to him in cash.
- On being asked about M/s Mary King Fashion and its creation, he stated that after their association, Gaurav Rajput informed him that he intended to establish a new firm for manufacturing readymade garments and asked him to arrange a person whose Aadhaar Card, PAN Card and other personal documents could be used for registration of the firm.
- On being asked about the person whose documents were used for creation of M/s Mary King Fashion, he stated that he knew Sh. Mukesh Parashar, who was his distant relative. He stated that Mukesh Parashar was in financial need and had been requesting him to arrange a bank loan to enable him to purchase a small house. He accordingly offered Mukesh Parashar a proposal to have a firm created using his documents in return for a monthly payment. Mukesh Parashar agreed to the proposal, following which he obtained Mukesh Parashar's personal documents and handed them over to Gaurav Rajput.
- On being asked about the subsequent creation of M/s Mary King Fashion, he stated that Gaurav Rajput used the identity documents of Mukesh Parashar to create/register M/s Mary King Fashion. Thereafter, Gaurav Rajput instructed him to facilitate GST registration, IEC registration and opening of bank accounts of the firm.
- On being asked about his role in the functioning of M/s Mary King Fashion, he stated that his role was to take Mukesh Parashar for signing various

documents, including bank documents and cheque books, and thereafter hand over the signed documents to Gaurav Rajput.

- On being asked about his job profile, he stated that he generally handled field-related work on behalf of Gaurav Rajput, including arranging manpower, visiting banks, coordinating with Chartered Accountants and other persons associated with the business, and handling/dispatched of postal communications and letters. He stated that all such activities were carried out as per the instructions of Gaurav Rajput.
- On being asked about the address and contact details of Gaurav Rajput, he stated that Gaurav Rajput generally used international mobile numbers and changed them from time to time. He stated that Gaurav Rajput was presently using mobile number +85259357454 and had earlier used +971529306116 and +44 7884661165. He stated that he was not aware of Gaurav Rajput's residential address and that whenever Gaurav Rajput called him for meetings, he instructed him to come near Janak Cinema, Janakpuri, New Delhi. He stated that Gaurav Rajput had never disclosed his residential address to him.
- On being asked about the person handling the accounts and GST-related matters of Gaurav Rajput's firms, he stated that a CA named Sh. Nitin handled such matters. He stated that he came to know this when a GST summons was received in respect of M/s Mary King Fashion and Gaurav Rajput instructed Sh. Nitin to deal with the GST authorities. He provided the mobile number of Sh. Nitin as 9811183017 and stated that his office was somewhere in Gandhi Nagar, although he had never visited the office.
- On being asked about the activities of M/s Mary King Fashion, he stated that a premises bearing address 1/11228, Subhash Park Road, Maruti Industries, Naveen Shahdara, New Delhi–110032 had been taken on rent for the firm. He stated that, to his knowledge, the firm was engaged in manufacturing readymade garments, although he himself was not involved in the actual business activities and primarily performed field-related work.
- On being shown the panchnama dated 17.10.2025 recorded at Shivansh Terminal LLP relating to examination of fabrics imported by M/s Mary King Fashion vide B.E. No. 4822754 dated 30.09.2025 and B.E. No. 4329832 dated 05.09.2025, he stated that he was not aware of the import/export activities of M/s Mary King Fashion. However, he stated that around September 2025, Gaurav Rajput informed him that DRI had initiated a case against M/s Mary King Fashion and instructed him to arrange for the rented premises to be vacated. He stated that, apprehending a search by DRI, the premises were subsequently vacated.
- On being shown the statement of Sh. Mukesh Parashar dated 13.07.2026 and asked to comment on the same, he stated that he had read the statement and signed each page thereof in confirmation. He further stated that he fully agreed with the statement given by Mukesh Parashar.
- On being asked about Sh. Anil Aggarwal and Sh. Omprakash, he stated that he knew Sh. Anil Aggarwal, who was a friend and business associate of Gaurav

Rajput and was also engaged in business activities from Gandhi Nagar. He stated that Sh. Omprakash was also a business associate of Gaurav Rajput and Anil Aggarwal and operated from Dubai. He stated that he had met Omprakash only once, at the marriage of Anil Aggarwal's son, although he had heard Gaurav Rajput refer to Omprakash on several occasions.

- On being asked as to why he instructed Mukesh Parashar not to appear before DRI pursuant to summons, he stated that Gaurav Rajput had instructed him to tell Mukesh Parashar to avoid appearing before DRI and had assured him that he would handle the matter at his own level. He stated that, acting on the instructions of Gaurav Rajput, he advised Mukesh Parashar not to appear before DRI for recording his statement.
- On being asked about other employees/persons associated with Gaurav Rajput, he stated that he did not presently have their contact details as the same were stored in another mobile phone which he had not brought with him. He further stated that he would try to arrange Gaurav Rajput's Indian mobile number and ascertain his residential address.

STATEMENT OF SH. NITIN GUPTA

19.6 In his statement, Dalchand Kaushik informed that the GST related issues of M/s Mary King Fashion were handled by CA Nitin Gupta having office in Gandhi Nagar, New Delhi. Accordingly, for further enquiry summons were issued to CA Nitin Gupta to appear in DRI office on 23.07.2026 to tender his voluntary statement. CA Nitin Gupta appeared in DRI office on 23.07.2026 and tendered his statement whose gist is as given below: - **(RUD-35)**

- On being asked about his educational and professional background, he stated that he had completed his graduation from the School of Open Learning and was partially qualified as a Chartered Accountant (CA). He stated that he runs a firm in the name of Professional Tax Consultant, situated at 643/A, Street No. 05, Kabool Nagar, Shahdara, Delhi–110032, and provides consultancy services to various firms operating in the Gandhi Nagar area.
- On being asked about M/s Mary King Fashion, he stated that around August 2025, a person named Dalchand contacted him and informed him that M/s Mary King Fashion was facing certain GST-related issues. Dalchand requested him to take up the matter with the GST authorities. He stated that the issue related to an alert issued by NCTC, which had been marked to Anti-Evasion, CGST Delhi East, for verification. He accordingly appeared before the GST authorities on behalf of M/s Mary King Fashion and completed the requisite formalities in respect of the said firm.
- On being asked about Dalchand, he stated that Dalchand was an employee of Sh. Gaurav Rajput. He further stated that Gaurav Rajput was the actual decision-maker in M/s Mary King Fashion and handled the financial affairs of the firm.

- On being asked about Sh. Gaurav Rajput, he stated that he had known Gaurav Rajput since 2017. He stated that Gaurav Rajput had initially contacted him through Sh. Omprakash, who was an exporter engaged in exporting readymade garments through various firms based in Delhi. He stated that he had provided consultancy services to firms associated with Omprakash several years ago and, as per his knowledge, Omprakash was presently settled in the UAE and operating from there.
- On being asked about his professional association with Gaurav Rajput, he stated that Gaurav Rajput used to contact him whenever any firm associated with him faced issues with GST authorities. He stated that he had provided consultancy services in respect of several firms associated with Gaurav Rajput, including M/s Sorvina Ventures, M/s Esprima Enterprises Pvt. Ltd., M/s Sugam Fashion and M/s Mary King Fashion. He stated that all these firms were managed and controlled by Gaurav Rajput, although none of them were registered in his name.
- On being asked about the contact details and residential address of Gaurav Rajput, he stated that he did not know his residential address and did not meet him frequently. He stated that he last met Gaurav Rajput at the wedding of the son of Sh. Anil Aggarwal. Regarding his mobile number, he stated that Gaurav Rajput used only international numbers and was presently using +85259357454, while he had previously used +971529306116 and +447884661165.
- On being asked about the manner in which he received consultancy fees from Gaurav Rajput, he stated that the consultancy fees were paid to him in cash. The cash was delivered to his office by employees of Gaurav Rajput. He stated that different persons used to deliver the cash on different occasions and, therefore, he did not know their names or have their contact details.
- On being asked about the manner in which M/s Mary King Fashion and other firms associated with Gaurav Rajput were operated, he stated that he did not handle their GST, Income Tax or accounting-related affairs. He stated that Gaurav Rajput involved him only when any of his firms received summons or notices from GST authorities.
- On being asked about his role whenever such notices were received, he stated that he used to coordinate with the GST authorities and communicate to Gaurav Rajput the documents/information required by the authorities. Thereafter, Gaurav Rajput, through his employees, used to submit the requisite documents to the GST authorities for completion of compliance formalities.
- On being asked about his involvement in the functioning of the firms associated with Gaurav Rajput, he stated that apart from dealing with GST notices/summons whenever specifically asked by Gaurav Rajput, he had no other involvement in the day-to-day functioning, business, accounting or financial affairs of the firms associated with him.
- Overall, he stated that, although the firms including M/s Mary King Fashion were not registered in the name of Gaurav Rajput, they were, to his

knowledge, managed and controlled by him, with Dalchand Kaushik functioning as his employee/field-level representative and coordinating various compliance and operational activities on his instructions.

19.7 The electronic evidence independently connects Sh. Gaurav Rajput with the functioning of M/s Mary King Fashion. In the direct WhatsApp chat between Sh. Arjun Gaurav alias Gaurav Rajput and Sh. Anil Aggarwal, Sh. Gaurav Rajput transmitted the banking particulars of M/s Mary King Fashion, including its IndusInd Bank account particulars, on 05.09.2025. He was also a participant in the common communication group in which China-side supplier contracts, beneficiary particulars and payment-related documents were exchanged. These communications are relied upon together with, and not in substitution of, the statements discussed above.

19.8 Non-appearance of persons connected with the foreign supplier / operational chain. In order to obtain their explanation regarding the supplier documents, DO-wise records, origin declarations and the transactions under investigation, summons under Section 108 of the Customs Act, 1962 were issued on two occasions to: (i) Sh. Jitesh Murlidhar Sajnani at the email ID used for M/s Modern Fabrics Solution (FZE); (ii) Sh. Arjun Gaurav alias Gaurav Rajput through the customs-clearance representative; and (iii) Sh. Omprakash Runthala through the customs-clearance representative. Despite the two rounds of summons, none of the three persons appeared before DRI and no written communication or request for adjournment was received from them up to the date of issuance of this Notice. **(RUD-36)**

19.9 Verification of subsequently reflected GST address. During further investigation, verification of the GST portal showed that the business address of M/s Mary King Fashion had been changed/reflected as "GD-154, Ground Floor, Pul Prehladpur, Delhi–110044". In order to verify the functioning of the concern at the said address, a team of DRI officers visited the premises on 02.09.2026. The address was located; however, M/s Mary King Fashion was not found functioning from the said premises. The factual position was recorded in the DRI Visit Report dated 03.09.2026. The GST-portal extract and the Visit Report are relied upon. **(RUD-37)**

19.10 The above material is relevant to the constitution and functioning of M/s Mary King Fashion. The concern stood legally registered in the name of Sh. Mukesh Parashar; however, his statement, the statement of Sh. Dalchand Kaushik, the statement of Sh. Nitin Gupta, the statement of Sh. Krushnrajsinh Jadeja, the electronic communications and the non-appearance of the persons summoned as above show that substantial commercial, financial, documentation and import-clearance functions were being handled by persons other than the declared proprietor. The earlier registered business premises and the subsequently reflected

GST address were both found not to house a functioning office of M/s Mary King Fashion at the time of DRI verification. The individual legal responsibility of each noticee is examined separately in Para 25 below; the present paragraph records the factual material concerning the constitution, control and functioning of the importing concern.

LEGAL PROVISIONS RELEVANT TO THIS NOTICE

Section 2 (3A) - *"beneficial owner" means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported;*

Section 2 (22) *– "Goods" includes (a)- Vessels, aircraft & vehicles; (b) stores; (c) Baggage; (d) currency & negotiable instruments; and (e) any other kind of movable property."*

Section 2 (23) — *"import", with its grammatical variations and cognate expressions, means bringing into India from a place outside India;*

Section 2 (26) - *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;*

Section 2 (41) defines the term value as *:- "value", in relation to any goods, means the value thereof determined in accordance with the provisions of sub- section (1) or sub-section (2) of Section 14;*

Section 12– Dutiable goods *– "(1) Except as otherwise provided in this Act, or any other law for the time being in force, duties of Customs shall be levied at such rates as may be specified under the Customs Tariff Act, 1975 or any other law for the time being in force, on goods imported into India or exported from India."*

Section 17(4) - Re-assessment: *Where it is found on verification, examination or testing of the goods, or otherwise, that the self-assessment has not been done correctly, the proper officer may, without prejudice to any other action which may be taken under the Customs Act, 1962, re-assess the duty leviable on such goods.*

Section 28. *Recovery of [duties not levied or not paid or short-levied or short- paid] or erroneously refunded. –*

(1) ……

(2) ……

(3) ……

(4) Where any duty has not been [levied or not paid or has been short- levied or short-paid] or erroneously refunded, or interest payable has not been paid, part-paid or erroneously refunded, by reason of, -

(a) collusion; or

(b) any willful misstatement; or

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

Section 28AA. Interest on delayed payment of duty:

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

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

Section 28DA. Procedure regarding claim of preferential rate of duty. *–*

(1) An importer making claim for preferential rate of duty, in terms of any trade agreement, shall –

(i) make a declaration that goods qualify as originating goods for preferential rate of duty under such agreement;

(ii) possess sufficient information as regards the manner in which country of origin criteria, including the regional value content and product specific criteria, specified in the rules of origin in the trade agreement, are satisfied;

(iii) furnish such information in such manner as may be provided by rules;

(iv) exercise reasonable care as to the accuracy and truthfulness of the information furnished.

(2) The fact that the importer has submitted a certificate of origin issued by an Issuing Authority shall not absolve the importer of the responsibility to exercise reasonable care.

(3) Where the proper officer has reasons to believe that country of origin criteria has not been met, he may require the importer to furnish further information, consistent with the trade agreement, in such manner as may be provided by rules.

(4) Where importer fails to provide the requisite information for any reason, the proper officer may,-

(i) cause further verification consistent with the trade agreement in such manner as may be provided by rules;

(ii) pending verification, temporarily suspend the preferential tariff treatment to such goods:

Provided that on the basis of the information furnished by the importer or the information available with him or on the relinquishment of the claim for preferential rate of duty by the importer, the Principal Commissioner of Customs or the Commissioner of Customs may, for reasons to be recorded in writing, disallow the claim for preferential rate of duty, without further verification.

(5) Where the preferential rate of duty is suspended under sub-section (4), the proper officer may, on the request of the importer, release the goods subject to furnishing by the importer a security amount equal to the difference between the duty provisionally assessed under section 18 and the preferential duty claimed:

Provided that the Principal Commissioner of Customs or the Commissioner of Customs may, instead of security, require the importer to deposit the differential duty amount in the ledger maintained under section 51A.

(6) Upon temporary suspension of preferential tariff treatment, the proper officer shall inform the Issuing Authority of reasons for suspension of preferential tariff treatment, and seek specific information as may be necessary to determine the origin of goods within such time and in such manner as may be provided by rules.

(7) Where, subsequently, the Issuing Authority or exporter or producer, as the case may be, furnishes the specific information within the specified time, the proper officer may, on being satisfied with the information furnished, restore the preferential tariff treatment.

(8) Where the Issuing Authority or exporter or producer, as the case may be, does not furnish information within the specified time or the information furnished by him is not found satisfactory, the proper officer shall disallow the preferential tariff treatment for reasons to be recorded in writing: Provided that in case of receipt of incomplete or non-specific information, the proper officer may send another request to the Issuing Authority stating specifically the shortcoming in the information furnished by such authority, in such circumstances and in such manner as may be provided by rules.

(9) Unless otherwise specified in the trade agreement, any request for verification shall be sent within a period of five years from the date of claim of preferential rate of duty by an importer.

(10) Notwithstanding anything contained in this section, the preferential tariff treatment may be refused without verification in the following circumstances, namely:-

(i) the tariff item is not eligible for preferential tariff treatment;

(ii) complete description of goods is not contained in the certificate of origin;

(iii) any alteration in the certificate of origin is not authenticated by the Issuing Authority;

(iv) the certificate of origin is produced after the period of its expiry, and in all such cases, the certificate of origin shall be marked as "INAPPLICABLE".

(11) Where the verification under this section establishes non-compliance of the imported goods with the country of origin criteria, the proper officer may reject the preferential tariff treatment to the imports of identical goods from the same producer or exporter, unless sufficient information is furnished to show that identical goods meet the country of origin criteria.

Explanation-For the purposes of this Chapter,-

(a)"certificate of origin" means a certificate issued in accordance with a trade agreement certifying that the goods fulfil the country of origin criteria and other requirements specified in the said agreement;

(b)"identical goods" means goods that are same in all respects with reference to the country of origin criteria under the trade agreement;

(c)"Issuing Authority" means any authority designated for the purposes of issuing certificate of origin under a trade agreement;

(d)"trade agreement" means an agreement for trade in goods between the Government of India and the Government of a foreign country or territory or economic union.

Section 46- Entry of goods on importation:

(1) The importer of any goods, other than goods intended for transit or transhipment, shall make entry thereof by presenting [electronically] [on the customs automated system] to the proper officer a bill of entry for home consumption or warehousing [in such form and manner as may be prescribed]: [Provided that the Principal Commissioner of Customs or Commissioner of Customs may, in cases where it is not feasible to make entry by presenting electronically on the customs automated system, allow an entry to be presented in any other manner:

Provided further that] if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub- section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof

(a) to examine the goods in the presence of an officer of customs, or

(b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) The importer shall present the bill of entry under sub-section (1) before the end of the next day following the day (excluding holidays) on which the aircraft or vessel or vehicle carrying the goods arrives at a customs station at which such goods are to be cleared for home consumption or warehousing:

Provided that a bill of entry may be presented [at any time not exceeding thirty days prior to] the expected arrival of the aircraft or vessel or vehicle by which the goods have been shipped for importation into India:

Provided further that where the bill of entry is not presented within the time so specified and the proper officer is satisfied that there was no sufficient cause for such delay, the importer shall pay such charges for late presentation of the bill of entry as may be prescribed.]

(4) The importer while presenting a bill of entry shall [* *] make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, [and such other documents relating to the imported goods as may be prescribed].*

(4A) The importer who presents a bill of entry shall ensure the following, namely: —

(a) the accuracy and completeness of the information given therein;

(b) the authenticity and validity of any document supporting it; and

(c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

Section 110. Seizure of goods, documents and things

(1) If the proper officer has reason to believe that any goods are liable to confiscation under this Act, he may seize such goods: ……

(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized: Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

Provided further that where any order for provisional release of the seized goods has been passed under section 110A, the specified period of six months shall not apply.]

(3) The proper officer may seize any documents or things which, in his opinion, will be useful for, or relevant to, any proceeding under this Act.

(4) The person from whose custody any documents are seized under sub-section (3) shall be entitled to make copies thereof or take extracts therefrom in the presence of an officer of customs.

Section 110AA. Action subsequent to inquiry, investigation or audit or any other specified purpose. *–*

Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—

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

(b) any duty has been erroneously refunded;

(c) any drawback has been erroneously allowed; or

(d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded, then such officer of customs shall, after causing inquiry, investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing—

(i) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or

(ii) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5, and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5]

Section 111 – Confiscation of improperly imported goods, etc*.-*

The following goods brought from a place outside India shall be liable to confiscation-

(a) ……

(b) ……..

(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 trans-shipment, with the declaration for trans-shipment referred to in the proviso to sub-section (1) of section 54];

Section 111(o) applies to goods exempted, subject to a condition, where the condition has not been observed, unless the non-observance has been sanctioned by the proper officer.

Section 111(q) of the Customs Act, 1962: *Goods imported on a claim of preferential rate of duty, which contravene any provision of Chapter VAA of the Customs Act, 1962 or any rule made thereunder, are liable to confiscation.*

Section 112. Penalty for improper importation of goods, etc.-

Any person, -

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

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

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

(ii) in the case of dutiable goods, other than prohibited goods, 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 114A. Penalty for short-levy or non-levy of duty in certain cases. *–*

Where the duty has not been levied or has been short-levied or the interest has not been charged or paid or has been part paid or the duty or interest has been erroneously refunded by reason of collusion or any wilful mis-statement or suppression of facts, the person who is liable to pay the duty or interest, as the case

may be, as determined under sub-section (8) of section 28 shall also be liable to pay a penalty equal to the duty or interest so determined:

Last proviso to Section 114A: Where any penalty has been levied under Section 114A, no penalty shall be levied under Section 112 or Section 114 for the same matter.

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."

124. Issue of show cause notice before confiscation of goods, etc.

- No order confiscating any goods or imposing any penalty on any person shall be made under this Chapter unless the owner of the goods or such person-

(a) is given a notice in [writing with the prior approval of the officer of Customs not below the rank of a Deputy Commissioner of Customs, informing him of the grounds on which it is proposed to confiscate the goods or to impose a penalty;

(b) is given an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds of confiscation or imposition of penalty mentioned therein; and

(c) is given a reasonable opportunity of being heard in the matter:

Provided that the notice referred to in clause (a) and the representation referred to in clause (b) may, at the request of the person concerned, be oral.

[Provided further that notwithstanding issue of notice under this section, the proper officer may issue a supplementary notice under such circumstances and in such manner as may be prescribed]

Section 125. Option to pay fine in lieu of confiscation. –

(1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit: [Provided that where the proceedings are deemed to be concluded under the proviso to sub-section (2) of section 28 or under clause (i) of sub-section (6) of that section in respect of the goods which are not prohibited or restricted, [no such fine shall be imposed]:

Provided further that], without prejudice to the provisions of the proviso to sub-section (2) of section 115, such fine shall not exceed the market price of the goods confiscated, less in the case of imported goods the duty chargeable thereon.

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

The Foreign Trade (Development and Regulation) Act, 1992

Section 11: Contravention of provision of this Act, rules, orders, and exports and import policy:

No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import policy for the time being in force.

Foreign Trade (Regulation) Rules, 1993

Rule 11: Declaration as to value and quality of imported goods:-

On the importation into, or exportation out of, any Customs ports of any goods, whether liable to duty or not, the owner of such goods, shall in the Bill of Entry or the Shipping Bill or any other documents prescribed under the Customs Act, 1962 (52 of 1962), state the value, quality, and description of such goods to the best of his knowledge and belief and in case of exportation of goods, certify that the quality and specification of the goods as stated in those documents are in accordance with the terms of the export contract entered into with the buyer or consignee in pursuance of which the goods are being exported and shall subscribe a declaration of the truth of such statement at the foot of such Bill of Entry or Shipping Bill or any other documents.

Rule 14: Prohibition regarding making, signing of any declaration, statement or documents: -

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

(2) No person shall employ any corrupt or fraudulent practice for the purposes of obtaining any license or importing or exporting any goods.

Relevant Portion of CEPA Notification No.22/2022-Customs dated 30th April, 2022:-

G.S.R. … (E).— In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts,-

(i) goods of the description as specified in column (3) of the TABLE I appended hereto and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said TABLE;

(ii) goods of the description as specified in column (3) of the TABLE II appended hereto and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said TABLE;

(iii) goods of the description specified in column (3) of the TABLE III appended below, and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the corresponding entry in column (2) of the said TABLE in such quantity of total imports of such goods in a year, as specified in column (4) of the said TABLE (hereinafter referred to as the 'tariff rate quota (TRQ) quantity'), from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (5) of the said TABLE (hereinafter referred to as the 'In-quota tariff rate') and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (6) of the said TABLE (hereinafter referred to as the 'In-quota AIDC rate') , subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (7) of the said TABLE, when imported into Republic of India from The United Arab Emirates:

Provided that the exemption shall be available only if importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of The United Arab Emirates, in terms of rules as may be notified in this regard by the Central Government by publication in the Official Gazette of India read with Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

Section 30. Domestic clearance by Units.—

Subject to the conditions specified in the rules made by the Central Government in this behalf:—

(a) *any goods removed from a Special Economic Zone to the Domestic Tariff Area shall be chargeable to duties of customs including anti-dumping, countervailing and safeguard duties under the Customs Tariff Act, 1975 (51 of 1975), where applicable, as leviable on such goods when imported; and*

(b) *the rate of duty and tariff valuation, if any, applicable to goods removed from a Special Economic Zone shall be at the rate and tariff valuation in force as on the date of such removal, and where such date is not ascertainable, on the date of payment of duty.*

Rule 47. Sales in Domestic Tariff Area. –

(1) A Unit may sell goods and services including rejects or wastes or scraps or remnants or broken diamonds or by-products arising during the manufacturing process or in connection therewith, in the Domestic Tariff Area on payment of customs duties under section 30, subject to the following conditions, namely:-

(a) ……

(b) ……

(2) …….

(3) …….

(4)*Valuation and assessment of the goods cleared into Domestic Tariff Area shall be made in accordance with Customs Act and rules made thereunder.*

Customs Brokers Licensing Regulations, 2018. Notification No. 41/2018- Customs (N.T.) dated 14th May, 2018

Obligations of Customs Broker*. — A Customs Broker shall —*

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

(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;

(k) maintain up to date records such as bill of entry, shipping bill, transshipment 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;

(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;

(q) co-operate with the Customs authorities and shall join investigations promptly in the event of an inquiry against them or their employees.

PARA 20: SUMMARY OF INVESTIGATION

20.1 M/s Mary King Fashion claimed preferential tariff treatment under the India-UAE CEPA in respect of twelve import consignments supplied by M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC). Ten consignments had already been cleared for Home Consumption/DTA clearance before the present investigation. Two consignments remained physically available and were examined, detained and subsequently seized.

20.2 Physical examination of the two consignments on 17.10.2025 revealed that the rolls carried pre-existing order identifiers DO-30 and DO-31 together with roll-wise particulars. The DO-31 consignment comprised 936 rolls and the DO-30 consignment comprised 1,420 rolls. Samples were drawn for laboratory examination.

20.3 CRCL reported the samples as dyed woven fabrics made predominantly of polyester with elastomeric yarn. Since the CRCL examination did not resolve the specific question whether the claimed UAE manufacturing process had been carried out, the matter was subsequently taken up for specialised textile examination by Ahmedabad Textile Industry Research Association(ATIRA).

20.4 Material received in the connected investigation included a Production Process write-up and videos attributed to M/s Modern Fabrics Solution (FZE), a common supplier in the present case. The process described digital preparation of colour/design, printing onto sublimation paper and heat transfer onto fabric. The Form-I produced in respect of the examined Mary King consignments, however, described the qualifying process more broadly as "Dyeing / Printing & Fusion".

20.5 ATIRA examined ten samples in all, including the two samples relating to M/s Mary King Fashion, and reported that the samples were dyed fabrics and not digitally printed and were not coated or laminated. The specialised examination recorded substantially uniform colour on the face and reverse, coloured selvedges and complete sheath-to-core dye penetration.

20.6 Verification material received through the FTA Cell identified the machinery represented by the UAE suppliers as a Grando 8-Head vapour-phase dyeing/sublimation system. Independent technical enquiry established the machine as the Grando CEJ-2008TX digital sublimation printing system. The technical expert

stated that the machine operates through printing on sublimation paper followed by heat transfer and that it does not produce the complete sheath-to-core dye penetration observed in the Mary King samples. After personally examining the Mary King samples, he stated that the claimed Grando digital printing/dyeing and fusion process had not been undertaken on them.

20.7 Forensic examination of electronic devices in the connected investigation yielded contemporaneous China-side commercial records, DO-wise packing lists, UAE invoice mappings, shipment records and WhatsApp communications. Primary China-side documents established that DO numbers were used as order/shipment identifiers for goods supplied from China to the UAE entities. The same DO system was then traced into Mary King-specific UAE invoices and Customs records.

20.8 In particular, DO-29 was mapped to Shuchi Invoice DL/2526/32; DO-35 to Shuchi Invoice DL/2526/33; DO-31 to Shuchi Invoice DL/2526/34; and DO-30 to Modern Fabrics Invoice MFS/2526/13. For DO-30 and DO-31, the roll count and aggregate linear metreage in the underlying DO records continued into the UAE packing lists, and the DO identifiers remained physically present on the rolls when examined in India.

20.9 Further scrutiny of the origin declarations uploaded on ICES showed materially different accounts by M/s Shuchi Textile (FZC) regarding the starting material and process. Earlier declarations described manufacture of grey fabric from yarn followed by dyeing and, in some cases, stated that the relevant fabric input was manufactured by Shuchi itself. The declaration relating to the examined B/E No. 4822754 instead stated that the input fabric was not manufactured by Shuchi and that third-party fabric underwent "Dyeing / Printing & Fusion". The later FTA verification described a Grando sublimation-based process and inter-supplier sourcing. No complete transaction-wise production record has been produced to reconcile these versions.

20.10 In respect of the Chapter 60 consignments, the Shuchi declarations themselves identify input under 60064100 and output under 60064200, while claiming an origin criterion requiring Change in Tariff Heading together with the prescribed value content. Both input and output remain under heading 6006. The tariff-heading condition is therefore not satisfied on the face of the supplier's own declared input/output tariff particulars.

20.11 The value-addition figures appearing in Form-I/Annexure-3A are not supported by consignment-specific production records showing issue of the identified DO rolls to production, machine use, labour deployment, consumable usage, electricity/utility consumption, wastage, output and repacking. Commercial profit or a new UAE invoice value does not, by itself, establish qualifying manufacturing value addition.

20.12 The investigation into the constitution and functioning of M/s Mary King Fashion further indicates that the concern stood in the name of Sh. Mukesh Parashar, while other persons handled substantial financial, documentation, supplier coordination, Customs-clearance and logistics functions. The person-wise evidence and proposed legal consequences are set out separately below.

PARA 21: MODUS OPERANDI EMERGING FROM THE INVESTIGATION

21.1 On the basis of the commercial records, electronic evidence, supplier documents, laboratory findings and statements discussed in the preceding paragraphs, the transaction pattern emerging in the present case appears to have operated through the following connected stages. This paragraph summarises the mechanism; the evidentiary basis for each stage has already been set out in detail in Paras 12 to 20.

21.2 At the first stage, fabric stocks were procured from Chinese suppliers and assigned running DO identifiers. Primary Chinese commercial documents show DO numbers against orders placed for M/s Modern Fabrics Solution (FZE), and China-to-UAE shipping documents in the same series show DO numbers being carried with physical fabric consignments.

21.3 At the second stage, the goods moved into the UAE supplier network and continued to be tracked by their DO identity. Internal spreadsheets and communications recorded the DO number, incoming supplier, container particulars and subsequent UAE export invoice. The DO identity therefore remained available within the commercial records even after a fresh UAE invoice number was generated.

21.4 At the third stage, M/s Modern Fabrics Solution (FZE) and/or M/s Shuchi Textile (FZC) issued commercial invoices and origin-related documents for onward export to India. The origin-supporting declarations represented that qualifying manufacturing activity and the prescribed value addition had taken place in the UAE. The descriptions of the process and source of input, however, varied between declarations, as discussed in Para 17.

21.5 At the fourth stage, Certificates of Origin and the accompanying supplier documents were used for claiming the preferential rate of Basic Customs Duty under the India-UAE CEPA. The import entries were filed in the name of M/s Mary King Fashion, which stood registered in the name of Sh. Mukesh Parashar.

21.6 At the fifth stage, the underlying DO identity remained capable of being traced into the Indian import. The Export Container Details record mapped DO-29, DO-35, DO-31 and DO-30 to Mary King-specific UAE invoices. For the two examined consignments, the exact DO-30 and DO-31 references remained physically affixed to the rolls at the time of examination in India. The continued roll count and linear

metreage in the DO and UAE packing records provide additional continuity of the identified stocks.

21.7 At the sixth stage, Customs clearance and post-clearance logistics were coordinated through persons who had access both to the DO/UAE invoice records and to Indian Customs information. The electronic evidence shows circulation of Mary King Bills of Entry, container details, out-of-charge status, truck details and onward transport information. The Customs-clearance representative separately identified Sh. Omprakash Runthala as the contact person for the Mary King work.

21.8 At the seventh stage, the importer concern functioned through a nominal legal identity. Statements of Sh. Mukesh Parashar and Sh. Dalchand Kaushik, read with the statement of Sh. Nitin Gupta and the electronic record, indicate that the concern was constituted by using the personal documents of Sh. Mukesh Parashar while financial and operational functions were handled by other persons. The proposed responsibility of each person is considered separately and is not inferred solely from association with the common network.

21.9 The above arrangement, viewed as a whole, resulted in goods whose pre-UAE commercial identity remained traceable through the DO system being presented to Indian Customs under UAE commercial and origin documents claiming a qualifying UAE manufacturing process. The scientific and technical evidence does not support the process represented in those documents, and the transaction-specific manufacturing records required to establish the qualifying transformation and value addition have not been produced.

PARA 22: CONCLUSION OF INVESTIGATION

22.1 The investigation does not rest upon a single discrepancy, a single laboratory report or a clerical error in one origin document. The conclusion arises from the combined effect of the physical examination, CRCL and ATIRA findings, independent technical evidence relating to the Grando machine, China-side commercial records, DO-to-UAE invoice continuity, Mary King-specific Customs and logistics communications, inconsistent origin declarations and the absence of reliable transaction-wise production records.

22.2 In respect of the Chapter 54 woven fabrics, the entitlement to preferential origin required satisfaction of the applicable tariff-shift requirement together with the prescribed Regional Value Content. The declarations show paper tariff changes and value-addition figures, but the actual qualifying transformation of the identified goods in the UAE has not been established by reliable manufacturing evidence. The pre-UAE DO identity of the goods remains traceable into the UAE invoice chain and, in the examined consignments, onto the physical rolls themselves. The tested goods are commercially dyed fabrics and do not display the characteristics of the claimed Grando sublimation process.

22.3 In respect of the Chapter 60 consignments, the defect is more direct. The relevant Shuchi declarations identify the input under 60064100 and the imported output under 60064200, while the applicable criterion requires a change at the four-digit heading level. Both remain under heading 6006. The mandatory tariff-heading requirement is therefore not achieved on the supplier's own stated tariff particulars. The value-content condition cannot cure failure of the tariff-heading condition.

22.4 The value-addition/RVC claim has also not been independently substantiated. Entries for labour, overhead, shortage/wastage, variable cost and profit appearing in supplier declarations are not supported by batch-wise production records linking those costs to the identified Mary King goods. A commercial mark-up, a new UAE invoice or a Certificate of Origin cannot by itself substitute for the substantive manufacturing conditions prescribed by the Rules of Origin.

22.5 The Certificates of Origin issued in the UAE are therefore not treated as conclusive where the underlying substantive origin criteria are not supported by the evidence. The issue is not the formal existence of the Certificates of Origin, but whether the goods covered by the impugned Bills of Entry actually satisfied the applicable Product Specific Rules and the conditions of the preferential notification.

22.6 Accordingly, it appears that the goods covered by the 12 physical consignments covered by the impugned Bills of Entry listed in Table-I have not been shown to satisfy the applicable Rules of Origin/Product Specific Rules of the India-UAE CEPA. The preferential rate of Basic Customs Duty claimed under Notification No. 22/2022-Customs dated 30.04.2022 therefore appears inadmissible.

22.7 The duty consequences of the Bills of Entry involved in this case are required to be considered in two separate groups. The first group consists of 11 consignments already cleared for Home Consumption or from the SEZ into the DTA through T-type Bills of Entry. The second group consists of the one seized consignment for which Z-type Bill of Entry No. 4329832 dated 05.09.2025 had been filed, for which no corresponding T-type Bills of Entry had been filed when the goods were examined and seized.

22.8 A Z Type Bill of Entry is typically filed when goods are imported and stored in a SEZ unit without immediate payment of customs duties. The duties are deferred until the goods are either cleared for domestic consumption by filing T-type Bill of Entry or re-exported. During the self-assessment process, the importer availed exemption from payment of BCD by taking benefit of India UAE CEPA. The importer also mentioned ‘No’ under the Re-export column, which supports the interpretation that the goods were not intended for re-export. In the earlier transactions, the importer repeatedly used the SEZ only as an intermediate point before DTA clearance. The earlier Z-type entries were followed by corresponding T-type entries within one to four days. This repeated conduct shows that the imported

fabric was ordinarily not retained for any manufacturing or processing activity in the SEZ or re-exported, but was quickly cleared for sale in the DTA. These facts, read with the earlier pattern, indicate that the one consignment was also imported for eventual sale in the DTA and not for re-export or for any other use.

22.9 The self-assessment made in the one Z-type Bills of Entry related to availment of exemption from payment of BCD by taking benefit of India-UAE CEPA appears incorrect for the reasons discussed above and that benefit is liable to be rejected while doing re-assessment under Section 17(4) of the Customs Act, 1962. The duty quantified in this Notice shall be treated as the duty required to be paid before any release or removal of the goods into the DTA, and the incorrect CEPA claim should not be allowed to be carried forward into any T-type Bill of Entry filed for clearance of these goods. Further, the false preferential-origin and the use of incorrect and false material as discussed above renders the goods liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act.

22.10 In respect of the eleven Bills of Entry in which customs clearance had been completed, including B/E No. 4822754 dated 30.09.2025 for which Out of Charge had been granted on 03.10.2025, denial of the preferential rate results in short-payment of duty liable to be considered under Section 28 of the Customs Act, 1962. The fact that the goods covered by B/E No. 4822754 remained physically available and were intercepted before rail-out does not alter the completed assessment/OOC status of that entry.

22.11 The conclusions in the present Notice are founded on Mary King-specific evidence. Material recovered in the connected Mahasar investigation is relied upon only where it concerns the same UAE suppliers, the same commercial/documentation system or records which specifically identify Mary King consignments.

PARA 23: WILFUL MISSTATEMENT, SUPPRESSION OF MATERIAL FACTS AND LIABILITY UNDER SECTION 28(4)

23.1 The circumstances discussed above indicate that the incorrect preferential-origin claim cannot be treated merely as an interpretational error regarding the Rules of Origin. The persons handling the transactions were not dealing only with finished UAE Certificates of Origin at arm's length. The electronic record shows access to China-side DO information, DO-wise packing records, UAE invoice mappings, supplier documents, Bills of Entry, clearance status and transport particulars. In parallel, the origin documents represented that qualifying UAE manufacturing and value addition had occurred.

23.2 The repeated nature of the imports is also material. The preferential benefit was claimed across twelve consignments from the same supplier network over a limited period. The supporting declarations were not uniform and, in the case of Shuchi, materially changed their account of the starting material and manufacturing

process. The China-side/DO records and the origin declarations therefore contained information which required verification before the concessional claim was repeatedly made.

23.3 In the completed clearances, the preferential claim had the direct effect of reducing the Customs duty payable. The statutory declaration in the Bill of Entry and the claim of preferential treatment were made in the name of M/s Mary King Fashion. The importing concern, acting through the persons handling its commercial and import operations, did not disclose to Customs the pre-existing DO trail, the internal DO-to-UAE invoice linkage or the inconsistencies in the supplier declarations, although such information was available within the common transaction/documentation network.

23.4 The manner in which the importer concern was constituted and operated is also relevant to the question of knowledge and suppression. The concern stood in the name of a person who, in his statement, denied knowledge of the import activity, while other persons handled banking, supplier coordination, Customs clearance and logistics. Statements further indicate that, after investigation commenced, instructions were issued to vacate the rented premises and to discourage the nominal proprietor from appearing before DRI.

23.5 The cumulative material therefore prima facie indicates that the short-payment in the eleven completed clearances resulted from wilful misstatement and suppression of material facts with intent to avail a preferential rate which was not otherwise admissible. The differential duty in respect of those eleven completed/OOC clearances therefore appears recoverable under Section 28(4) of the Customs Act, 1962, together with applicable interest under Section 28AA.

PARA 24: OBLIGATION OF THE IMPORTER; LIABILITY OF THE GOODS TO CONFISCATION; AND IMPORTER'S PENAL LIABILITY

24.1 Section 46(4) of the Customs Act, 1962 requires the importer presenting a Bill of Entry to make and subscribe a declaration as to the truth of its contents. Under Section 17, the importer is responsible for self-assessment, including correct declaration of the goods, correct determination of the applicable tariff treatment and claim of an exemption or concession only when the conditions governing such benefit are fulfilled.

24.2 In a preferential tariff claim, Section 28DA of the Customs Act, 1962 and the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 impose additional obligations. The importer is required to declare that the goods qualify as originating goods, possess sufficient information relating to the origin criteria, furnish the prescribed information when required and exercise reasonable care regarding the accuracy and truthfulness of the information relied upon.

Possession of a Certificate of Origin does not dispense with these statutory obligations.

24.3 In the present case, the evidence discussed in Paras 12 to 18 shows that the substantive origin criteria were not established. The imported goods were entered and assessed on the basis that they qualified as UAE-origin goods eligible for the India-UAE CEPA rate, whereas the physical, scientific, commercial and documentary evidence does not support the claimed qualifying UAE transformation. Country of origin and the manufacturing facts on which origin depends are material particulars of the entry.

24.4 Section 111(m) applies where imported goods do not correspond, in respect of value or in any other material particular, with the entry made under the Customs Act. Since the goods were entered on the material representation that they qualified as UAE-origin goods after satisfying the applicable Product Specific Rules, while the evidence discussed above indicates that such origin was not established, the goods covered by the impugned Bills of Entry appear liable to confiscation under Section 111(m).

24.5 Section 111(o) applies where goods are exempted from duty or subjected to a concessional rate subject to a condition and such condition is not observed. The benefit under Notification No. 22/2022-Customs dated 30.04.2022 was conditional upon the goods satisfying the India-UAE CEPA Rules of Origin and the applicable Product Specific Rule. Since those substantive conditions appear not to have been fulfilled, the goods also appear liable to confiscation under Section 111(o).

24.6 Section 111(q) specifically applies to goods imported on a claim of preferential rate of duty in contravention of Chapter VAA of the Customs Act, 1962 or the rules made thereunder. The preferential rate was claimed in the impugned Bills of Entry although the evidence indicates failure of the substantive origin criteria and non-discharge of the information/reasonable-care obligations governing preferential claims. The goods therefore also appear liable to confiscation under Section 111(q).

24.7 Accordingly, the goods comprising the twelve physical consignments represented by the impugned Bills of Entry listed in Table-I appear liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962, for the distinct reasons set out above.

24.8 In respect of the eleven completed clearances, the short-payment of duty appears attributable to the wilful misstatement and suppression as discussed in Para 23. The importing concern therefore appears liable to penalty under Section 114A, in addition to recovery of duty under Section 28(4) and interest under Section 28AA. Further, the acts and omissions by which the incorrect entries were made and the conditional preferential benefit was claimed rendered the goods liable to confiscation under Section 111 of the Customs Act, 1962, as discussed above, and accordingly also

render the persons responsible for those acts and omissions liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

24.9 Section 114AA applies to the knowing or intentional making, signing or use, or causing to be made, signed or used, of a declaration, statement or document which is false or incorrect in a material particular for the purposes of the Customs Act. Accordingly, penalty under Section 114AA is proposed only where the evidence against the concerned noticee establishes a knowing or intentional nexus with the preparation, procurement, transmission or use of materially incorrect Customs/origin material.

24.10 Beneficial owner as importer. Section 2(3A) of the Customs Act, 1962 recognises as beneficial owner a person on whose behalf the goods are imported or who exercises effective control over the goods being imported, while Section 2(26) expressly includes such beneficial owner within the definition of "importer". Accordingly, where the evidence establishes that the person in whose IEC/name the Bill of Entry was filed was a nominal importer and another person exercised effective control over the import transactions and goods during the relevant period, the latter is also liable to be examined as an importer/beneficial owner for the purposes of duty liability under the Customs Act. On the evidence discussed in Paras 19 and 25.4, Sh. Arjun Gaurav alias Gaurav Rajput is proposed to be treated accordingly.

PARA 25: ROLE OF EACH NOTICEE / KEY PERSON AND PERSON-WISE PENAL LIABILITY

The individual roles discussed below are examined with reference to the distinct ingredients of Sections 112(a), 112(b) and 114AA of the Customs Act, 1962. Section 112(a) is attracted where a person commits or abets an act or omission which renders goods liable to confiscation; Section 112(b) applies where a person is concerned in dealing with goods while knowing or having reason to believe that they are liable to confiscation; and Section 114AA applies where a person knowingly or intentionally makes, signs, uses, or causes to be made, signed or used, any declaration, statement or document which is false or incorrect in a material particular for Customs purposes. The liability of each noticee is therefore proposed on the basis of his own acts and the documentary/electronic evidence discussed against him.

25.1 M/s Mary King Fashion, through its beneficial owner Sh. Gaurav Rajput alias Arjun Gaurav. M/s Mary King Fashion is a sole proprietorship concern created using the credentials of Mukesh Parashar however, the effective control over the firm is exercised by Gaurav Rajput as discussed below. The IEC, GST registration, KYC and importer credentials used for filing the impugned Bills of Entry stood in the name of the concern and its proprietor. The preferential rate was claimed in that name and the resulting duty benefit accrued to the importing concern. Duty liability arising from the Bills of Entry is therefore proposed against M/s Mary King Fashion through its sole proprietor as the declared importer. However, the statutory definition of

"importer" under Section 2(26) is inclusive and expressly extends to the beneficial owner of the imported goods. Accordingly, the fact that the Bills of Entry were filed in the name of M/s Mary King Fashion does not exclude a person who, on the basis of the evidence on record, is found to have exercised effective control over the goods/import transactions from being treated as a beneficial owner under Section 2(3A) and consequently as an importer under Section 2(26). The evidence concerning Sh. Arjun Gaurav alias Gaurav Rajput in this regard is examined separately in Para 25.4 below.

25.1.1 For the eleven completed clearances, M/s Mary King Fashion, through its proprietor, appears liable to recovery of differential duty under Section 28(4) together with interest under Section 28AA and penalty under Section 114A for the reasons discussed above. In respect of acts which rendered the goods liable to confiscation, the importing concern also appears liable under Sections 112(a) and 112(b), as applicable. The knowing or intentional use of materially incorrect origin/process documents by persons acting for the importing concern also attracts penalty under Section 114AA.

25.2 Role of Sh. Mukesh Parashar - Sh. Mukesh Parashar was the declared proprietor whose identity documents, PAN, Aadhaar, signatures and bank-verification presence were used to create and maintain M/s Mary King Fashion. In his statement, he admitted that he agreed to permit use of his personal documents in return for a monthly payment and signed the rent agreement, bank documents and blank cheques as directed by Sh. Dalchand Kaushik. He also stated that he did not retain the banking instruments and had no knowledge of the actual import activity.

25.2.1 His admitted conduct supplied the legal identity and documentary infrastructure through which the importer concern was constituted and operated. By knowingly permitting his identity and signatures to be used for a business which he did not control, and by continuing to execute documents and banking instruments without exercising control over the underlying transactions, he facilitated the functioning of the concern through which the impugned goods were imported.

25.2.2 By knowingly permitting his name, PAN, Aadhaar, signatures, bank-verification presence, rent documentation and banking instruments to be used for consideration for creation and operation of M/s Mary King Fashion, Sh. Mukesh Parashar provided the legal importer identity through which the impugned goods were imported and the preferential-origin declarations were made. His conduct facilitated and abetted the filing of the impugned import declarations and the availment of the inadmissible preferential benefit, thereby constituting acts/omissions which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q). He therefore appears liable to penalty under **Section 112(a)**.

Further, despite consciously lending his importer identity and banking/signature infrastructure to a business which he admittedly did not control, he permitted goods to be imported and Customs transactions to be undertaken in his name and under his IEC. In the circumstances discussed above, he was concerned with the import arrangement and had reason to believe that the goods imported through such arrangement could be liable to confiscation. He therefore also appears liable to penalty under **Section 112(b)** of the Customs Act, 1962.

25.3 Role of Sh. Dal Chand @ Dalchand Kaushik - Sh. Dalchand Kaushik stated that he worked for Sh. Gaurav Rajput and, on his instructions, identified Sh. Mukesh Parashar as a person whose documents could be used for creation of the concern. He obtained the Aadhaar/PAN and other documents of Sh. Mukesh Parashar and handed them to Sh. Gaurav Rajput. He further facilitated the GST registration, IEC registration, opening of bank accounts and execution of bank documents/cheque books and handed the signed material onward as instructed.

25.3.1 Sh. Dalchand Kaushik also stated that after commencement of investigation he acted on instructions to arrange vacation of the Mary King premises and to advise Sh. Mukesh Parashar not to appear before DRI. These acts are relevant to his continued participation in the functioning of the concern after scrutiny commenced.

25.3.2 By identifying and procuring a nominal proprietor, obtaining and transferring his identity documents, facilitating GST and IEC registration, arranging bank-account opening and execution of banking documents and signed cheque books, and thereafter handing over such material in accordance with the instructions of Sh. Gaurav Rajput, Sh. Dalchand Kaushik knowingly facilitated creation and operation of the importer structure through which the impugned imports and preferential-origin claims were made. His acts constituted active abetment of the acts/omissions which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q), and he therefore appears liable to penalty under **Section 112(a)** of the Customs Act, 1962.

His subsequent conduct, including arranging vacation of the importer premises after commencement of DRI investigation and advising the declared proprietor not to appear before DRI, as stated by him, shows continuing knowledge of and concern with the import arrangement. Read with his earlier role in constituting and maintaining the importing concern, the evidence gives rise to the allegation that he was knowingly concerned with the goods/import transactions while having reason to believe that the goods were liable to confiscation. He therefore also appears liable to penalty under **Section 112(b)**.

25.4 Role of Sh. Arjun Gaurav alias Gaurav Rajput - The statements of Sh. Dalchand Kaushik and Sh. Nitin Gupta place Sh. Gaurav Rajput at the decision-making/financial level of M/s Mary King Fashion. Sh. Dalchand Kaushik stated that Sh. Gaurav Rajput instructed him to arrange a person whose documents could be used

for creation of the concern and thereafter directed GST, IEC and banking formalities. Sh. Nitin Gupta separately stated that Sh. Gaurav Rajput was the actual decision-maker in M/s Mary King Fashion and handled its financial affairs.

25.4.1 The electronic evidence corroborates his connection with the concern and the wider procurement/payment network. In his direct chat with Sh. Anil Aggarwal, Sh. Gaurav Rajput transmitted Mary King banking particulars. He was also a participant in the common group in which China-side contracts, beneficiary information and supplier-payment related material were exchanged.

25.4.2 The post-investigation instructions attributed to him by Sh. Dalchand Kaushik regarding vacation of the premises and non-appearance of Sh. Mukesh Parashar further support the allegation of continuing control, subject to adjudication of the credibility of those statements.

25.4.3 In addition to the statements of Sh. Dalchand Kaushik and Sh. Nitin Gupta, Sh. Anil Aggarwal stated on 05.08.2026 in the connected investigation, on being confronted with Mary King material, that Sh. Gaurav Rajput is the beneficial owner having complete control over the functioning of M/s Mary King Fashion, including its bank accounts and purchasing decisions, and that Sh. Gaurav Rajput had forwarded to him the bank/export invoice details of M/s Mary King Fashion. Sh. Mitesh Aggarwal confirmed that statement on 06.08.2026. Sh. Gaurav Rajput himself transmitted Mary King's banking particulars on 05.09.2025 and circulated China-side remittance documents in the Shree Om group. The declared proprietor stated that the concern was created with his documents for consideration and operated by others. Section 2(26) includes any owner, beneficial owner or person holding himself out to be the importer. On this material Sh. Gaurav Rajput appears to be the beneficial owner of the goods imported in the name of M/s Mary King Fashion and is proposed to be held liable, jointly and severally with the importer, for the duty demanded under Section 28(4), with interest under Section 28AA, and to penalty under Section 114A of the Customs Act,1962.

25.4.4 By directing the creation and operation of M/s Mary King Fashion through a nominal proprietor, exercising financial and operational control over the concern, participating in the common China-side procurement/payment network and possessing/transmitting Mary King-specific banking particulars, Sh. Arjun Gaurav alias Gaurav Rajput appears to have committed and abetted acts through which the identified goods were procured and thereafter presented for import under the impugned UAE-origin claim. His acts rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q), and his continued concern with the procurement, financing and import arrangement despite knowledge of the underlying China/UAE transaction chain attracts penalty under Section 112(a) and Section 112(b) of the Customs Act,1962. By controlling the importer structure and causing the importer and origin-related document chain to be used for Customs clearance notwithstanding the

underlying commercial information available within the coordinated network, he also appears liable to penalty under Section 114AA.

25.5 Role of Sh. Omprakash Runthala - The evidence identifies Sh. Omprakash Runthala as a principal operational coordinator connecting China-side records, UAE supplier entities, Indian importers, the Customs-clearance channel and post-clearance transport. The Customs-clearance representative identified him as the contact person for Mary King work. His direct communications contain DO-wise packing records, Export Container Details files, supplier/invoice mappings, Mary King Bills of Entry, container particulars, out-of-charge status and transport details.

25.5.1 The same records demonstrate that he had access to both the underlying DO identity of the goods and the later UAE invoice/Indian clearance identity. He circulated DO-29, DO-30, DO-31 and DO-35 related material and the master export-container record which mapped DO numbers to Mary King UAE invoices. He also circulated Mary King-specific Customs and logistics information after clearance.

25.5.2 By arranging/coordinating the China-side sourcing and payment chain, controlling the UAE-side supplier/documentation coordination, forwarding DO-to-invoice records, providing Mary King-specific Customs and logistics particulars and coordinating Customs clearance through Sh. Krushnrajsinh Jadeja, Sh. Omprakash Runthala committed and abetted acts which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q). He was also concerned in dealing with the goods and their clearance despite knowing, or having reason to believe, that the goods were liable to confiscation. He therefore appears liable to penalty under Sections 112(a) and 112(b).

25.5.3 By knowingly preparing, supplying, transmitting or causing the use of materially incorrect origin/process declarations, UAE invoices, packing records and related Customs documents while retaining access to the underlying DO/China-side commercial identity of the goods, he also appears liable to penalty under Section 114AA.

25.6 Role of Sh. Anil Aggarwal. - The recovered electronic records place Sh. Anil Aggarwal within the common commercial network handling the DO and UAE invoice chain. His chats with Sh. Omprakash Runthala contained DO-wise records, Export Container Details and Mary King-specific Bill of Entry/container/clearance information. He also participated in communications with Sh. Gaurav Rajput and Sh. Omprakash Runthala during the relevant period.

25.6.1 In statements recorded in the connected Mahasar investigation, Sh. Anil Aggarwal explained the China-side procurement system, identified product descriptions denoting already dyed fabric, confirmed sequential DO numbering and acknowledged that no independent verification of the claimed UAE manufacturing

process had been carried out. Those admissions are relied upon in the present case only insofar as they explain the common DO/document system which is independently tied to Mary King consignments through Mary King-specific records. In his statement dated 05.08.2026, on being confronted with material showing that the clearance of M/s Mary King Fashion was handled by the same customs-clearance representative using the same UAE suppliers, Sh. Anil Aggarwal confirmed awareness of M/s Mary King Fashion as another importer using the same UAE supplier chain, stated that Sh. Gaurav Rajput had forwarded to him bank/export invoice details of M/s Mary King Fashion, and identified Sh. Gaurav Rajput as its beneficial owner and controller. He also stated that at Sh. Gaurav Rajput's request he arranged garments for M/s Mary King Fashion through M/s DSR Trading Company

25.6.2 The electronic evidence places Sh. Anil Aggarwal within the China-side procurement and DO/document trail, including the early Mary King shipment records, DO-wise packing information, Export Container Details records and direct communications with persons coordinating the UAE and Mary King transactions. By participating in the procurement/documentation arrangement and facilitating the conversion of the underlying DO identity into subsequent UAE invoices and preferential-origin import documentation, he appears to have committed and abetted acts which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q). He therefore appears liable to penalty under Section 112(a) and 112(b) of the Customs Act, 1962.

25.6.3 By knowingly participating in and causing the use of the UAE invoice/origin-document chain for Customs purposes despite access to the underlying China-side DO records, he also appears liable to penalty under Section 114AA.

25.7 Role of Sh. Mitesh Aggarwal - Sh. Mitesh Aggarwal was in direct one-to-one communication with Sh. Omprakash Runthala and received the consolidated "EXPORT CONTAINER DETAILS.xlsx" file on 29.08.2025. That file was the master record correlating DO numbers with subsequent UAE invoices. His separate communications with Sh. Jitesh Sajnani show that he repeatedly sought invoice-wise DO numbers and DO packing lists, demonstrating familiarity with the same pre-UAE DO tracking system.

25.7.1 On 07.09.2025, Sh. Omprakash Runthala forwarded directly to Sh. Mitesh Aggarwal the Mary King particulars concerning B/E No. 4146600 dated 28.08.2025, container No. TRLU5909289, corresponding B/E No. 4300123 dated 04.09.2025, the notation "SEZ DTA OOC done", truck particulars and Mundra-to-Delhi transport details. This was specific operational information relating to the clearance and onward movement of a Mary King consignment.

25.7.2 Sh. Mitesh Aggarwal directly received the consolidated `EXPORT CONTAINER DETAILS.xlsx`, repeatedly dealt with invoice-wise DO numbers and

DO packing lists and received Mary King-specific B/E, container, Out of Charge and transportation particulars. By participating in the common procurement/documentation and clearance network with knowledge of the pre-UAE DO system, he appears to have committed and abetted acts facilitating the impugned preferential-origin clearances and thereby rendering the goods liable to confiscation under Sections 111(m), 111(o) and 111(q). His continued handling of the goods/documentation chain despite knowledge of the underlying DO identity attracts penalties under Section 112(a) and Section 112(b) of the Customs Act, 1962.

25.7.3 By knowingly receiving, transmitting, handling or causing the use of the DO-to-UAE-invoice and Customs-document chain despite knowledge of the materially different China-side identity of the goods, he also appears liable under Section 114AA.

25.8 Role of Sh. Jitesh Murlidhar Sajnani. Sh. Jitesh Murlidhar Sajnani was identified in the connected investigation as the authorised signatory/operational document handler of M/s Modern Fabrics Solution (FZE). His direct communications with Sh. Anil Aggarwal and Sh. Mitesh Aggarwal show that he supplied DO-wise packing records, responded to requests for the DO number corresponding to particular MFS invoices and transmitted commercial/document sets from the UAE side. In relation to the early Mary King transaction, he forwarded 24EN092 DPL.xlsx and contemporaneously clarified that the working packing record contained 2,003 rolls but that the shipment contained one roll less, corresponding with the subsequent 2,002-roll Mary King shipment. His role therefore extended to the underlying packing identity as well as the later UAE commercial-document identity.

25.8.1 Penalty on Sh. Jitesh Murlidhar Sajnani. By preparing and supplying UAE-side documents, mapping/communicating the Chinese/DO records against UAE invoices and participating in the document chain through which the goods were presented for Customs clearance as UAE-origin goods, Sh. Jitesh Murlidhar Sajnani committed and abetted acts which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q). He was also concerned in dealing with the goods and supporting documents despite knowing, or having reason to believe, that the goods were liable to confiscation and therefore appears liable under Sections 112(a) and 112(b). His knowing preparation, transmission and use or causation of use of materially incorrect origin/process and supporting documents for Customs purposes also makes him liable to penalty under Section 114AA.

25.9 Role of Sh. Krushnrajsinh Jadeja - He handled/facilitated Customs clearance of M/s Mary King Fashion through M/s Maa Marine Services Pvt. Ltd. and the filing arrangements described in his statement. He admittedly received the importer KYC through Omprakash, had no communication with the declared proprietor, never independently verified the actual functioning or beneficiary of the importer and dealt with Mary King imports involving the same foreign suppliers,

same nature of goods, same processes/classifications and same CEPA benefit as the connected Mahasar imports. He further stated that, to his knowledge and on the basis of the test material in the connected investigation, the imported fabrics were dyed and not printed.

25.9.1 By filing or facilitating the filing of the impugned Bills of Entry and preferential-origin claims despite the above circumstances and without carrying out the independent verification described in his own statement, Sh. Krushnrajsinh Jadeja committed and abetted acts which rendered the goods liable to confiscation under Sections 111(m), 111(o) and 111(q), and was concerned in dealing with the goods and their clearance despite knowledge or reason to believe that they were liable to confiscation. He therefore appears liable under Sections 112(a) and 112(b). By knowingly using or causing the use of materially incorrect origin/process documents for Customs clearance, he also appears liable under Section 114AA.

25.9.2 Sh. Krushnrajsinh Jadeja, authorised signatory in M/s Maa Marine Services Pvt. Ltd., is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for his role described in the paragraphs above.

PARA 26: DUTY LIABILITY AND METHOD OF CALCULATION

26.1 Scope of calculation. The duty calculation is divided into two independent groups: (i) eleven consignments in respect of which Customs clearance had been completed, comprising two Home Consumption clearances and nine SEZ-to-DTA clearances under T-type Bills of Entry, including B/E No. 4822754 dated 30.09.2025 for which Out of Charge had been granted on 03.10.2025 although the goods were intercepted before physical rail-out; and (ii) one seized consignment covered by Z-type B/E No. 4329832 dated 05.09.2025, which had not been cleared into the DTA.

26.2 Tariff rates applied. For CTH 54077200, BCD is calculated at 20% ad valorem or Rs. 24 per square metre, whichever is higher. For CTH 54079200, BCD is calculated at 20% ad valorem or Rs. 40 per square metre, whichever is higher. For CTH 60064200, BCD is calculated at 20% ad valorem, SWS = 10% of BCD where applicable; IGST = 5% on AV + BCD + SWS (where applicable).

26.3 Differential duty for the eleven completed/OOC clearances. In these eleven clearances, the preferential CEPA rate had already been allowed and the self-assessment had culminated in Customs clearance/Out of Charge. In the case of B/E No. 4822754 dated 30.09.2025, OOC was granted on 03.10.2025 although the goods remained physically available and were intercepted before rail-out. Denial of the CEPA benefit therefore results in short-payment of duty in respect of all eleven clearances. The differential duty for the eleven completed clearances aggregates to Rs. **₹6,60,92,510/-**. The Bill-of-Entry-wise detailed calculation for the ten

completed/OOC clearances detailed in attached with this SCN as Annexure-A and attached as **Annexure-B** for B/E No. 4822754 dated 30.09.2025. The said amount is proposed for recovery under Section 28(4) together with applicable interest under Section 28AA.

26.4 Duty implication for the un-cleared Z-type Bill of Entry. B/E No. 4329832 dated 05.09.2025 remained a Z-type entry and had not been cleared into the DTA. The CEPA claim is proposed to be rejected in reassessment under Section 17(4). On the basis of the present calculation, the duty implication is **₹61,76,057**/-, detailed in **Annexure-C**. The applicable duty is required to be paid or appropriately secured before DTA clearance/removal in accordance with the applicable provisions governing the SEZ-to-DTA clearance.

Para 26.5 — Port-wise table
The importer has imported the impugned goods from INNSA1 and INAJM6 ports and the details of Bills of Entry, along with differential duty, port-wise is enclosed as **Annexure D.** The same has been tabulated as under:

Port	Assessable Value	Duty Paid	Duty Payable	Total present duty implication
INNSA1	**₹2,68,01,284**	**₹13,40,064**	**₹1,45,73,088**	**₹1,32,33,024**
INAJM6	**₹14,55,34,740**	**₹ 65,54,438**	**₹6,55,89,982**	**₹ 5,90,35,544**
Total	**₹ 17,23,36,024**	**₹ 78,94,502**	**₹ 8,01,63,070**	**₹ 7,22,68,568**

26.6 It is pertinent to mention that in terms of the provisions of Section 110AA of the Customs Act, 1962 read with Notification No. 28/2022-Customs (N.T.) dated 31.03.2022, the officers of Customs have been appointed as the proper officer to exercise powers under Section 28, Section 28AAA or Chapter X of the Customs Act, 1962 with jurisdiction over the whole of India with all the powers under the said Act. Further, in the case of multiple jurisdictions, the Show Cause Notice is to be issued by the proper officer of the jurisdiction having the highest amount of duty. The instant case involves import of the impugned goods from multiple ports, namely INNSA1 and INAJM6. Out of the said ports, the differential Customs duty demanded in respect of INAJM6 is the highest. Therefore, in terms of Section 110AA of the Customs Act, 1962 read with Notification No. 28/2022-Customs (N.T.) dated 31.03.2022, the Show Cause Notice in the subject case is to be issued by the Commissioner of Customs, Mundra Port, Mundra, Gujarat**,** being the jurisdiction involving the highest amount of duty.

PARA 27: SHOW CAUSE

27.1 Now, therefore, M/s Mary King Fashion, (through its beneficial Owner & Controller Shri Gaurav Rajput**)**, is hereby called upon to show cause to the Adjudicating Authority, within thirty (30) days of receipt of this Notice, as to why:

(i) the preferential rate of Basic Customs Duty claimed under Notification No. 22/2022-Customs dated 30.04.2022 should not be denied in respect of the impugned Bills of Entry under Section 28DA of the Customs Act, 1962 read with the India-UAE CEPA Rules of Origin and CAROTAR, 2020;

(ii) differential duty amounting to **₹6,03,16,349/-** in respect of the ten completed Home Consumption/DTA clearances, as detailed in Annexure-A, should not be demanded and recovered under Section 28(4) of the Customs Act, 1962;

(iii) interest at the applicable rate should not be demanded and recovered under Section 28AA of the Customs Act, 1962 on the duty determined and payable under clause (ii);

(iv) the goods covered by the said 10 completed Home Consumption/DTA clearances as detailed in Annexure-A should not be held liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962;

(v) differential duty amounting to **₹57,76,161/-** in respect of T-type B/E No. 4822754 dated 30.09.2025, in respect of which Out of Charge had been granted on 03.10.2025 but the goods had not been physically removed/railed out and were subsequently examined and seized, as detailed in Annexure-B, should not be demanded and recovered under Section 28(4) of the Customs Act, 1962;

(vi) interest at the applicable rate should not be demanded and recovered under Section 28AA of the Customs Act, 1962 on the duty determined and payable under clause (v);

(vii) the goods covered by the said T-type B/E No: 4822754 dated 30.09.2025 as detailed in Annexure-B should not be held liable to confiscation under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962;

(viii) the seized Z-type Bill of Entry No: 4329832 dated 05.09.2025 listed in Annexure-C should not be re-assessed under Section 17(4) of the Customs Act, 1962 after denial of the CEPA benefit;

(ix) the re-assessed duty amounting to Rs**. 61,76,057**/- as detailed in Annexure-C, in respect of Z-Type B/E No. 4329832 dated 05.09.2025 should not be required to be paid or appropriately secured before release and removal of the goods into the DTA under Section 30 of the Special Economic Zones Act, 2005 read with Rule 47 of the Special Economic Zones Rules, 2006;

(x) the goods covered by Z-Type B/E No. 4329832 dated 05.09.2025 should not be confiscated under Sections 111(m), 111(o) and 111(q) of the Customs Act, 1962;

(xi) penalty should not be imposed under Section 112(a), 112(b) and/or Section 114A of the Customs Act, 1962;

(xii) penalty should not be imposed under Section 114AA of the Customs Act, 1962 for knowingly or intentionally making, signing or using, or causing to be made,

signed or used, the materially false or incorrect declarations, statements and documents identified in this Notice.

27.2 Sh. Arjun Gaurav alias Gaurav Rajput is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts and omissions described in paras above, including the constitution and control of M/s Mary King Fashion through a nominal proprietor, handling of its financial affairs and participation in the common procurement/payment/documentation network.

27.3 Sh. Mukesh Parashar, S/o Sh. Laxman Prasad, is called upon to show cause why penalty should not be imposed upon him under Sections 112(a) and/or Section 112(b) of the Customs Act, 1962 for the acts and omissions described in paras above, including permitting his identity documents, PAN, Aadhaar, signatures, bank-verification presence and blank banking instruments to be used for creation and functioning of an importer concern which he did not actually control.

27.4 Sh. Dal Chand @ Dalchand Kaushik, S/o Sh. Shiv Charan, is called upon to show cause why penalty should not be imposed upon him under Sections 112(a) and/or Section 112(b) of the Customs Act, 1962 for the acts and omissions described in paras above and for procuring Sh. Mukesh Parashar as the nominal proprietor, obtaining and transferring his identity documents, facilitating GST/IEC/banking formalities and carrying out operational instructions in relation to M/s Mary King Fashion.

27.5 Sh. Omprakash Runthala is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts and omissions described in paras above, including coordination of the China-UAE-India commercial/document and logistics chain, circulation of DO-wise and UAE invoice records and coordination of Customs clearance and post-clearance movement of M/s Mary King Fashion consignments.

27.6 Sh. Anil Aggarwal, S/o Sh. Govind Aggarwal, is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts and omissions described in paras above, including his participation in the common financing/coordination network, his demonstrated knowledge of the China-side DO and sourcing system and his participation in communications relating to M/s Mary King Fashion consignments and their clearance.

27.7 Sh. Mitesh Aggarwal, Proprietor, M/s Mahasar International, is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts and omissions described in paras above, including his participation in the common documentation/logistics network, receipt of the Export Container Details record, repeated handling of DO-to-UAE-invoice information and direct receipt of Mary King-specific Bill of Entry, container, SEZ-to-DTA Out of Charge and transportation particulars.

27.8 Sh. Jitesh Murlidhar Sajnani, authorised signatory of M/s Modern Fabrics Solution (FZE), is called upon to show cause why penalty should not be imposed upon him under Sections 112(a), 112(b) and 114AA of the Customs Act, 1962 for the acts described in paras above, including preparation and supply of UAE-side invoices, packing lists and origin documents for M/s Modern Fabrics Solution (FZE) and M/s Shuchi Textile (FZC) and transmission of DO-wise records and packing lists relating to the Mary King consignments.

27.9 Sh. Krushnrajsinh Jadeja, authorised signatory in M/s Maa Marine Services Pvt. Ltd. is called upon to show cause why penalty should not be imposed upon him under Section 112(a), 112(b) and 114AA of the Customs Act, 1962 for his role described in paras above.

28. The Noticees should state in their written reply to this notice as to whether they desire to be heard in person. If no reply to this notice is received from them within 30 days from the date of receipt of this notice or if they fail to appear for the personal hearing on the date and time intimated to them, the case is liable to be decided based on evidence available and merits, without any further reference to them.

29. In case the Noticee is eligible to avail the facility of settlement of case as per Chapter XIV-A of the Customs Act, 1962, and interested in the same, they may apply to the Settlement Commission as per prescribed procedure and inform the same to the Adjudicating Authority.

30. This notice is issued without prejudice to any other action that may be taken against the Noticee or any other person(s) under the provisions of the Customs Act, 1962 and the Rules & Regulations made thereunder or any other law for the time being in force.

31. The Department reserves its rights to add, alter, amend, modify, or supplement this Notice at any time based on any evidence, or material facts related to the import of goods in question, which may come to the notice of the Department after issuance of this notice and prior to the adjudication of the case.

32. The documents relied upon in this case is listed in ‘Annexure-X’ attached to this Show Cause Notice. Scanned copies of the same are being supplied in a Compact Disc.

33. The above proposals are without prejudice to the person-wise findings to be recorded at adjudication on the basis of the evidence supplied as Relied Upon Documents and the replies, cross-examination requests, if any, and submissions made by the respective noticees in accordance with law.

Digitally signed by
Nitin Saini
Date: 24-09-2026
14:43:32

(Commissioner of Customs),
Custom House Mundra

By Speed Post/Regd. Post/E-mail/Hand Delivery
File No.: GEN/ADJ/COMM/543/2026-Adjn-O/o Pr Commr-Cus-Mundra
SCN No. 46/2026-27/COMM/N.S./Adjn/MCH

Encl:

i.)Annexure-X containing the List of Relied-Upon Documents (RUDs), and Annexures A, B, C and D containing the duty calculation sheets referred to in this Notice.

ii) Google drive link containing scanned copies of all the Relied Upon Documents listed in Annexure-X.

Noticees:

a) M/s Mary King Fashion, a proprietorship concern of Sh. Mukesh Parashar, GSTIN 07BMLPM1317G1Z6, IEC BMLPM1317G, 1/11228, Subhash Park Road, Maruti Industries, Naveen Shahdara, Delhi–110032.

b) Sh. Mukesh Parashar, Proprietor, M/s Mary King Fashion, Vishnu Colony, Faridabad, Haryana – 121004. Email: mukeshphotoshop@gmail.com.

c) Sh. Dal Chand @ Dalchand Kaushik, Village Hirapur, PO Mohna, Ballabgarh, Faridabad, Haryana. Email: kaushikdc52@gmail.com.

d) Sh. Arjun Gaurav alias Gaurav Rajput, UK mobile +44-7884661165, through his employee Sh. Dal Chand @ Dalchand Kaushik, Village Hirapur, PO Mohna, Ballabgarh, Faridabad, Haryana. Email: kaushikdc52@gmail.com.

e) Sh. Omprakash Runthala, mobile +91-9289246853, through Customs Authorized represntative, Sh. Krushnrajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat – 370110 and email id: import@maamarineservices.com.

f) Sh. Anil Aggarwal, S/o Sh. Govind Aggarwal, B-2/606, Milan Vihar Apartments, I.P. Extn., Delhi–110092.

g) Sh. Mitesh Aggarwal, Proprietor, M/s Mahasar International, B-2/606, Milan Vihar Apartments, I.P. Extn., Delhi–110092. Email id: mahasarinter@gmail.com and mitesh.aggarwal98@gmail.com.

h) Sh. Krushnrajsinh Jadeja, Director, M/s Maa Marine Services Pvt. Ltd., 101, Gurukul-1, Anjar, Kutch, Gujarat – 370110 and email id: import@maamarineservices.com.

i) Sh. Jitesh Murlidhar Sajnani, authorised signatory, M/s Modern Fabrics Solution (FZE), through CHA, Sh. Krushnarajsinh Jadeja, 101, Gurukul-1, Anjar, Kutch, Gujarat – 370110 and email id: import@maamarineservices.com.

Copy to:

1.The Joint Director, DRI, Delhi Zonal Unit, B-3 & 4, 6th Floor, Pt. Deendayal Antyodaya Bhawan, CGO Complex, Lodhi Road, New Delhi-110003.

2.The Deputy Commissioner (EDI), Customs House, Mundra with a request to upload the Show Cause Notice in departmental official website.

3.Notice Board