

	<p style="text-align: center;">सीमाशुल्कआयुक्तकाकार्यालय, Office of the Commissioner of Customs, नयासीमाशुल्कसदन, New Custom House, Near Balaji Temple, नयाकांडला – ३७०२१०. New Kandla – 370 210. दूरभाष /Tel. 02836-271468-469, फैक्स/Fax. 02836-271467 E-mail : adjcustomskandla22@gmail.com</p>
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SHOW CAUSE NOTICE

(Issued under Section 28(4) of Customs Act, 1962 read with Section 121 and 124 of the Customs Act, 1962)

Whereas it appears that: -

Specific Intelligence received by DRI suggested that a Kandla SEZ unit namely M/s. Aditya Exports, situated at Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230 is indulged in evasion of huge amount of Customs Duty by way of diverting Duty free imported goods Areca nuts and Black/White pepper from Kandla Special Economic Zone (KASEZ), Gandhidham (Kutch) to Domestic Tariff Area (DTA) in guise of export to Bangladesh. As per the specific intelligence received, the whole of imported consignments of Areca nuts and Black Pepper are diverted in the local markets after getting out from the SEZ unit Kandla showing the said consignments for exports to Dhaka, Bangladesh by road through Bangladesh border - LCS Mankachar Dhubri. Acting upon the intelligence, discreet enquiry was started by the officers of DRI Regional Unit, Gandhidham against M/s Aditya Exports.

2. Searches carried out & Statements recorded during investigation:

2.1 Search at premises of M/s Aditya Exports: A search was conducted by officers of DRI Gandhidham on 26.07.2022 at the premises of M/s Aditya Exports, Shed No. 85-88, Sector-1, KASEZ, Gandhidham. During the search conducted by DRI, it was noticed that it is a partnership firm owned by Shri Naimish Sodha and Shri Mehul Pujara. Further, the shed was being used for warehousing purpose and the documentation was used to be prepared and maintained by one person named Shri Pankaj Thakker at his office situated at M/s Krishna Shipping & Allied Services, 53/54A, Tanker Association Building, Transport Nagar, NH-8, Gandhidham. Shri Pankaj Thakker was present during search at the premises of M/s Aditya Exports and he informed that he was looking after the work related to loading, unloading, storage of goods in the warehouse and other documentation work pertaining to import, export & DTA clearance of M/s Aditya Exports. It was found that four types of commodities were being warehoused at the premises of M/s Aditya Exports i.e. (i) Areca Nuts (ii) Black Pepper (iii) White Pepper (iv) Dry Dates. A panchnama dated 26.07.2022 was drawn at the premises of M/s Aditya Exports **(RUD No.1)**

2.2 Search at office premises of M/s Krishna Shipping & Allied Services, 53/54A, Tanker Association Building, Transport Nagar, NH-8, Gandhidham : A search was conducted by officers of DRI Gandhidham on 27.07.2022 at the premises of M/s Krishna Shipping & Allied Services, 53/54A, Tanker Association Building, Transport Nagar, NH-8, Gandhidham in presence of Shri Pankaj Thakker. During the search conducted by DRI, it was found that his firm M/s Krishna Shipping & Allied Services handled the work related to loading, unloading, storage of goods in the warehouse and other documentation work pertaining to import, export & DTA clearance of M/s Aditya Exports. Some printouts were taken from e-mail id import@krishnashippingkd.com and adityawarehousekasez@gmail.com and some documents were also withdrawn during panchnama dated 27.07.2022 **(RUD No. 2)**

2.3 Statement of Shri Sanjeev Kumar Roy, Manager of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 28.07.2022 **(RUD No. 3)** wherein he inter alia stated that he was working with Shri Pankaj Thakker since year 2008. In year 2019, he was offered to look after their godown/warehouse of M/s Aditya Exports for a salary of Rs. 15,000/-. Earlier, Sanjeev was told by Shri Pankaj Thakker that he (Shri Pankaj) was purchasing the godown then after 2-3 months Shri Pankaj Thakker informed that Shri Mehul Pujara had purchased the share; that he also attended UAC meeting at KASEZ held on 26.11.2021; that he was getting Rs. 20,000/- in cash from Shri Pankaj Thakker and Rs. 15,000/- in his account from the account of M/s Aditya Export. He further stated that :

- His work in M/s Aditya Export was to look after all the operational activities including warehousing of imported goods into the warehouse, completion of due Custom formalities at the time of import including assessment & examination and further at the time of re-export or DTA clearance completing Custom activities.
- The import procedure started from entering into Warehousing Agreement between the foreign Shipper and M/s Aditya Exports. Shri Pankaj Thakker of M/s Krishna Clearing and Allied group provide him the email-ID of the shipper and directed him to send the draft agreement to the said email. After that on receipt of signed stamped Agreement along with KYC, he took printout of the agreement and after signing the agreement, notarized the agreement and submit the same in Customs for registration purpose.
- The import team at Krishna shipping coordinated with the Shipping line and complete Delivery order formalities. He coordinated with Customs for assessment.
- Shri Pankaj Thakker instructed their import team to take sales invoice, packing list, purchase order from the shipper and prepare Shipping Bill for re-export.
- M/s Aditya export is owned by partners Shri Nimesh Sodha and Shri Mehul Pujara on paper but Shri Pankaj Thakker who is also brother-in-Law of Shri Nimesh Sodha is the actual person who handled and managed the working in M/s Aditya Exports.
- All the imports were re-exported to M/s Sumec Trade International, Dhaka Bangladesh by road.
- The transport services during import from Mundra to KASEZ were provided by M/s Okha Logistics, Crosstrade link and M/s RB Roadlines. All these transporters were from Gandhidham. The transporters were coordinated by Shri Pankaj Thakker himself.
- In the case of Re-export the transporter details, driver details & Lorry details were received on email of M/s Aditya Export from shipper and on the basis of that Shipping Bill was prepared.
- Sanjeev loaded the cargo in the containers and after weighment, he sealed the container. After seal verification, the export was allowed by the Customs and he handed over the Shipping Bill (original & duplicate), Invoice, packing list & purchase order to the driver of the truck/ lorry. He did not provide any e-way bill to them, the transporter may be providing the E-way bill to them. The signed and stamped copy of the Shipping bill by Customs were received back to him by courier.

2.4 Search at premises of M/s Aditya Exports: Again, a search was conducted by officers of DRI Gandhidham on 29.07.2022 at the premises of M/s Aditya Exports, Shed No. 85-88, Sector-1, KASEZ, Gandhidham. During the search conducted by DRI, it was noticed that both the partners Shri Naimish Sodha and Shri Mehul Pujara were out of station. No documents/files were found at the premises of M/s Aditya Exports. Further, weighment slips were provided from their dedicated weighbridge M/s SKY Weighbridge situated in Kandla SEZ. A panchnama dated 29.07.2022 was drawn at the premises of M/s Aditya Exports **(RUD No. 4)**

2.5 Statement of Shri Naimish Himatlal Sodha, Partner of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 04.08.2022 **(RUD No. 5)** wherein he inter alia stated that he started partnership firm M/s Aditya Exports in year 2005 for business of exporting plastic bags. He further stated that:

- The other partner in the firm is Shri Mehul Pujara.
- In the year 2020, M/s Aditya Exports was not having any business so his father insisted him to quit from the unit. In May 2020, his relative Shri Pankaj Thakker introduced him with one Shri Mehul Pujara and told him that Shri Mehul Pujara is interested in buying the KASEZ business including plastic bag manufacturing unit and warehouse. In KASEZ, sale of Unit is not permitted so Shri Mehul Pujara was added as partner in the unit and Shri Pankaj Thakker told him that he himself will look after the whole business in the warehouse together with Shri Mehul Pujara.
- Shri Sanjeev Roy is Manager in the firm and Shri Vijay Rathod is the accountant of M/s Aditya Exports. Both the persons are also staff of Shri Pankaj Thakker and M/s Krishna Shipping & Allied Industry.
- Shri Vijay Rathod is accountant in M/s Krishna Shipping and his salary is paid from there. Shri Pankaj Thakker has assigned him the account and banking work of M/s Aditya Exports.
- Pankaj Thakker looks after the whole business along with Shri Mehul Pujara. Pankaj Thakker contacted with the overseas supplier on behalf of M/s Aditya Exports and provided them the format/copy of Warehousing Agreement through Shri Sanjeev Roy and then Shri Sanjeev Roy receive the copy of Signed agreement

from overseas supplier, take print out of the same and bring the same to him for signing the same.

- After that Shri Sanjeev or Shri Pankaj Thakker get notarized the agreement and Shri Pankaj Thakker kept that agreement with him. After that Sanjeev in coordination with Shri Pankaj Thakker do all the clearance work in the unit.
- He had never contacted the overseas supplier viz. M/s Divine General Trading, M/s. Rakayez General Trading etc. to whom warehousing services has been provided by M/s Aditya Exports.
- Shri Pankaj Thakker or Shri Mehul Pujara themselves contacted the foreign suppliers and remained in touch with them.
- Shri Sanjeev Roy in coordination with Shri Pankaj Thakker has done the clearance work of M/s Aditya Exports. Shri Sanjeev received documents from M/s Krishna Shipping like Bill of Entry, Shipping Bill, Invoices, Certificates etc. and after completing custom formalities Gate in Cargo, and warehouse the goods inside the warehouse.
- He was not present at the warehouse during warehousing or exporting of goods from the warehouse in the last 02 years.
- Shri Sanjeev Roy took directions directly from Shri Pankaj Thakker and also report to them directly. Shri Sanjeev came to Pankaj Thakker only when he required his signature in the documents.
- The Bill of Entry and Shipping Bills are made by the staff of M/s Krishna Shipping and then the same is filed by Shri Sanjeev Roy. The approver ID remains with Shri Sanjeev Roy. Shri Sanjeev Roy approves the Bill of Entry and Shipping Bill in the system.
- Shri Pankaj Thakker had requested him to give signed Cheques to him so that Pankaj Thakker can make the transactions on the part of M/s Aditya Exports and Pankaj Thakker is his relative so on trust he has given signed blank cheques to him.
- Records regarding warehousing are maintained by Shri Pankaj Thakker at his office of M/s Krishna Shipping & Allied Services.

2.6 Statement of Shri Jitendra Khushalani, Proprietor of M/s Sky Enterprises (Weighbridge), was recorded under Section 108 of the Customs Act, 1962 on 27.08.2022 (**RUD No. 6**) wherein he inter alia stated that he provides the service for weighing the goods in the KASEZ for which he used to charge Rs 80/- for 40 ft container, Rs. 60/- for 20 feet container; that M/s Aditya Exports is one of his clients; that his employee Shri Chandradeep told him that Shri Nikunj and Shri Deepak along with their Manager Shri Sanjeev Roy used to visit the weighbridge along with the containers for the weighing of the goods. On being asked regarding the weighment slip produced by him bearing No. 327949 dated 02.07.2022 which shows that his weighment bridge weighed the container No. XINU8096550 mounted on a vehicle No. NL01AD0611 that the vehicle No. NL01AD0611 was in KASEZ on 02.07.2022 whereas the E-way bill 231449127717 shows that on 02.07.2022, the truck was moving from HSTLTP04-Gajan, Khandi Obri Toll Plaza, Narayanpura Toll Plaza, Joru Ka Kheda Toll Plaza to Lambiya Kalan carrying Edible Oil RBD Palm Oil, he failed to provide any reply. Further, he stated that he noticed that for imports, Trucks/Trailers were used of Gujarat RTO number while for taking goods out from KASEZ, trucks/trailers of Nagaland, Maharashtra or Chhattisgarh RTO numbers were used.

2.7 Statement of Shri Chandradeepsinh Sukhdevsinh Parmar, Weighment Data Entry Operator of M/s Sky Enterprises (Weighbridge), was recorded under Section 108 of the Customs Act, 1962 on 27.08.2022 (**RUD No. 7**), wherein he inter alia stated that his work at Sky Weighbridge, KASEZ was to make entry of the weight of vehicle/truck/trailer/container after verifying the vehicle no.; that every weighment slip is a computer generated weighment slip on which date, vehicle no., trailer length (20' or 40), party name are mentioned; that he had never entered vehicle no. without seeing it personally through his window; that during the weighing of the goods, driver or representative of the firm to whom goods belong gave the details of the unit name, vehicle number, container number and on the basis of that his employee entered details in the software of his computer system. Further, he stated that he noticed that for imports, loaded Trucks/Trailers were used of Gujarat RTO number while for taking goods out from KASEZ, trucks/trailers of Nagaland, Maharashtra or Chhattisgarh RTO numbers were used. He further stated that Nagaland (NL), Maharashtra (MH) or Chhattisgarh (CG) no's trucks/trailers always came empty for weighment and after loading at godown/warehouse, those trucks/trailers again came back for final weighment. Either of Shri Sanjeev, Shri Deepak and Shri Nikunj from M/s. Aditya

Exports usually come for collection of weighment slips. Further, he stated that he noticed that vehicle numbers starting from NL/MH/CG were painted different from the usual number plates, the front number plate were kept in the frame meant for keeping the plates by bolts or rivets and can be removed easily. Also, he had noticed that those number plates were not high security number plates having IND written on them; that they appeared to be newly painted; that the plates were yellow in colour and numbers of NL/MH/CG were written from black paint; that number was written on front number plate, on both side body and on back side number plate with black paint on yellow background.

2.8 Statement of Shri Dixit Devjibhai Kannar, Ex-employee of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 27.08.2022 (**RUD No. 8**) wherein he inter alia stated that:

- He joined M/s Krishna Shipping and Allied services in January-2017 and started field work in Kandla Customs like taking documents to Custom officers like ex-bond Bill of entry, warehouse Bill of entry etc. and due to family problem left the job in around October -November 2020. In April 2021, he again joined M/s Krishna Shipping and Allied services and Shri Pankaj Bhai Thakker, owner of M/s Krishna Shipping and Allied services asked him to look after work inside the KASEZ in the warehouse of M/s. Aditya Exports, and to look after work of loading and unloading of cargo in the warehouse.
- His work in KASEZ was to make entry of truck number, containers, goods, unit name, empty or loaded container and then to approach the customs for examination in case of import containers and for the DTA clearances his work was to approach Customs officer and to take posting.
- In the case of re-export, he used to make entry in KASEZ gate system of truck number, containers, goods, unit name in the system and generate reference number, then he took that reference number to the person sitting in the gate for verification. After that he used to take the container loaded on the vehicles to the Sky weighbridge for weighment of empty containers. Then the container was taken to warehouse for stuffing, after stuffing Shri Sanjeev Roy hand over him assessed Shipping Bill, Packing List, invoice, Purchase order. Then he used to take the containers to the weighbridge again for weighment. Then he used to take the stuffed container along with the documents that were handed over to him by Shri Sanjeev Roy attaching weighment receipt and approached the Preventive officer of KASEZ for export.
- Shri Pankaj Thakker has told him that the warehouse of M/s Aditya Exports is his godown and he has to work under the directions of Shri Sanjeev Roy.
- He had noticed that the vehicle numbers given by Shri Sanjeev Roy were starting with NL or MH or CG i.e. they were Nagaland passing, Maharashtra passing and Chandigarh passing. When he went to locate the trucks and container loaded on them for making entry in the KASEZ gate system, he noticed that the vehicle numbers starting from NL/ MH/ CG were written by black paint on yellow base. The number plates were different from the usual number plates. The trucks were quite old and he talked about his doubt regarding the vehicle number and number plates to Shri Sanjeev Roy but Sanjeev ignored him and said that it was not his work. After that he did not talk in the matter with Shri Sanjeev, but after that he did not talk with him and his relations became bad and he left the work.
- That the number plates of vehicles used for exports were not High security number plates.

2.9 On analyzing details of e-way bills, it was observed that several DN No. trucks were used in transportation and e-way bills were generated. One of the vehicles used for diversion of goods in the domestic market was found as DN09V9722. It was noticed that said vehicles was related to Shri Abdullah Aizullah Khan (National Cargo Movers), House No. 1251 at Kilavani Naka, Dreamland Cinema Road, Silvassa, Dadar & Nagar Haveli. Statement of Shri Shankar Digambar Malave, Driver of Vehicle DN09V9722 (Found parked near Jawaharlal Nehru Port Authority premises) was recorded under Section 108 of the Customs Act, 1962 on 04.09.2022 (**RUD No. 9**) wherein he inter alia stated that:

- He started as a truck cleaner in 2018 with his brother Ramesh. Drove multiple trucks across Maharashtra, Delhi, Hyderabad between 2019 and 2022.
- Since July 18, 2022, he has been driving vehicle number DN09V9722.
- That he was introduced to current driving job by his brother.
- He met Abdulbhai at Parking No. 05, Industrial Area, Kalamboli, Navi Mumbai, where he received the vehicle keys and documents.

- He did not know the permanent address of either Abdulbhai or the office of National Translines.
- He does not know who drove DN09V9722 before him, that the truck belongs to or is operated under National Translines per his understanding.

2.10 Statement of Shri Mahesh Sharma, Proprietor of M/s Evergreen Cargo Carrier, Plot No. 508, Rd.4, Steel Market, Kalamboli, Navi Mumbai, was recorded under Section 108 of the Customs Act, 1962 on 13.10.2022 (**RUD No. 10**) and 14.10.2022 (**RUD No. 11**) wherein he inter alia stated that:

- His firm owns 15 vehicles—11 trailers and 4 trucks—with 15 drivers for each vehicle.
- Two specific trailers (MH46BM6950 & MH46BU1149) were rented to Shri Rakesh Chogale on 06.12.2020 under a formal agreement.
- Shri Rakesh Chogale was introduced by Shri Shrikant, an old associate in the transport sector.
- In March 2022, he arranged 3 more trailers from his brother and rented them to Rakesh Chogale, bringing the total to five rented vehicles.
- Shri Rakesh is having mobile no. 9892137495 on which he remained in contact with him (Rakesh) since December 2021 upto 22 July 22. After that the phone number is switched off.
- Shri Rakesh had not made his payment since July 2022, so he asked Rakesh to either make payment or return the Vehicles. Shri Rakesh neither made payment nor returned his vehicles. In September, 2022, Mahesh Sharma came to know that one of his Vehicle bearing No. HR55AF0222 was lying at Thakur parking, Nhava Sheva. Then he sent his driver to search the same and informed him that the vehicle was lying abandoned for many days and parking charges were not paid so he cleared all the parking dues around Rs. 6500/- through his driver and taken back the Vehicle No. HR55AF2222 back on 21st September
- In July 22 Shri Rakesh had told that there is repairing work in vehicle no. MH46BM6950 & MH46BU1149 and they are in garage in Gandhidham.
- He received rent via both cash and bank transfers, totalling Rs.14,32,930, with some payments made by individuals like Shrikant and Harshad.
- He stated that some vehicles had GPS tracking, while others did not; data was submitted for GPS-fitted units.
- FasTag toll payment was managed by Rakesh Chogale, who replaced Mahesh's FasTags during the rental period.
- On being shown GPS records on 06.07.2022 which showed vehicle RJ09GC0593 entering KASEZ and HR55AF0222 on 01.07.2022 along with CCTV footage and photographs, he confirmed the presence of his vehicles with fake number plates (e.g., MH46H2812 used instead of HR55AF0222). Mahesh admitted that number plates in footage appeared handwritten, not the standard RTO High Security ones.

2.11 Statement of Shri Abdullah A. Khan, proprietor of M/s National Cargo Movers, Kalamboli, Navi Mumbai, was recorded under Section 108 of the Customs Act, 1962 on 15.10.2022 (**RUD No. 12**) wherein he inter alia stated that:

- He is operating since 2012 in transportation, that he Owns 15 trucks (14 in his name, 1 in his brother's) — mostly Ashok Leyland and Tata trailers.
- That in February 2022, he leased 10 trucks to Rakesh Chogle (Royal Logistics) via notarized rental agreements and fixed Rental at Rs. 90,000/month for most trucks, Rs. 80,000/month for two.
- He stated that his one truck (DN09V9722) was detained by DRI at Nhava Sheva Port.
- On going through CCTV footage dated 20.05.2022, he confirmed presence of his truck at KASEZ, Gandhi Dham as 'National Translines' was written on it.
- He also confirmed that number plate was changed as number plate appearing in CCTV was not his original number plate.

2.12 A search was conducted by officers of DRI vide panchnama dated 12.11.2022 (**RUD No. 13**) at premises of M/s Kanha Cold Storage, Killa No. 66/9/1, Bazidpur Saboli, Near Hanuman Dharam Kaanta, Sonapat, Haryana-131028. During search of the premises, Shri Rinku Prajapati, Supervisor of M/s Kanha Cold Storage was present. Shri Ankur Gupta, Proprietor of M/s Kanha Cold Storage also arrived at the spot after some time. Shri Ankur Gupta informed that they store different kinds of products/spices, which requires cold storage, of third parties on rental basis. Some documents were resumed during said panchnama dated 12.11.2022.

2.13 Statement of Shri Ankur Gupta, proprietor of M/s Kanha Cold Storage, was recorded under Section 108 of the Customs Act, 1962 on 12.11.2022 (**RUD No. 14**) wherein he inter alia stated that:

- Their clients are Shri Shyam Enterprises, KK Spices, RS International, Nancy Trading Co., Kashmiri Vijay & Sons and Nishu Dry Fruit and Spices.
- On being specifically asked regarding M/s Nishu Dry Fruit and Spices, he stated that they were providing cold storage space to them
- He did not remember the name of person but provided mobile numbers pertaining to the persons associated with M/s Nishu Dry Fruit and Spices
- He stated that they received goods for M/s Nishu Dry Fruit and Spices through truck no. MH46BB1394, DN01A9247, MH46BM9190, DD01A9247 and DN09V9848 that originated from Kandla SEZ.
- The entry of trucks was also shown in their office inward entry register.
- Most of the time the goods used to come in containers mounted on trailer and drivers of trucks had told that they were coming from Kandla SEZ warehouse name M/s Aditya Exports.

2.14 A search was conducted by officers of DRI vide panchnama dated 12.11.2022 (**RUD No. 15**) at premises of M/s Sneh Cold Storage & Warehouse, Vill-Wazirpur Saboli, Piau Maniyari-Narela Road, Distt.- Sonipat (Haryana) wherein Shri Munish Tyagi, Manager was present. During search of the premises, some documents were taken under panchnama. It was noticed that entries of specific trucks in the gate register were not reflecting in the firm's official inventory records. Both storekeeper and manager admitted these were goods sent by one "Himanshu or Tinu" (Mob. 8920287915) and that no e-way bills, invoices, or delivery challans were maintained. Goods were temporarily stored on telephonic instructions and removed within a day or two and all handling charges were received in cash and not recorded. Charges of loading or unloading of Rs. 13 (for Areca Nut) or Rs. 9 for Black Pepper along with warehousing charges of Rs. 10/Bag were paid in cash. Statement of Shri Munish Tyagi was also recorded u/s 108 of the Customs Act, 1962 (**RUD No. 15 colly**) wherein he stated that Himanshu@Tinu had never informed him origin of goods, however as informed by Driver, the goods were coming from Kandla, Gujarat.

2.15 Searches were conducted by officers of DRI at the residential premises of Shri Himanshu Purani at 79, Gujarat Vihar, Opp. Preet Vihar Petrol Pump, East Delhi-110092 vide panchnama dated 12.11.2022 (**RUD No. 16**) and 31, 2nd Floor, Gujarat Vihar, Opp. Preet Vihar Petrol Pump, East Delhi-110092 vide panchnama dated 12.11.2022 (**RUD No. 17**), wherein wife of Himanshu Purani was present and she informed that on the day of the search (12.11.2022), Himanshu had left home in the morning without informing his family. According to Neelam Purani, Himanshu was working as a commission agent dealing in goods like dry fruits and spices.

2.16 A search was conducted by officers of DRI Gandhidham on 12.11.2022 at the residential premises of Shri Pankaj K. Thakker at Bungalow at House No. 343, Plot No. 362 (G.H.B.), Ward 12C, Lilashah Nagar, Gandhidham where he was found present. A panchnama dated 12.11.2022 was drawn at the premises (**RUD No. 18**)

2.17 Statement of Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services, was recorded under Section 108 of the Customs Act, 1962 on 12.11.2022 (**RUD No. 19**) wherein he inter alia stated that:

- He is partner of M/s Krishna Shipping & Allied Services, Gandhidham.
- M/s Aditya Exports, is a unit in KASEZ which is owned by his brother-in-law Shri Naimish Sodha. This firm was having manufacturing and trading LOP (Letter of Permission) of Plastic agglomerate. The firm was not having business and Shri Sodha could not renew the said LOP due to personal issues. He wanted to sell the unit but without renewal he could not sell / transfer the unit. So, he helped him financially to renew the LOP. He was interested to sell the LOP of the unit and so he introduced one person named Shri Mehul Pujara who was in the business of plastic agglomerate.
- That his business friends suggested him to take warehouse for keeping the perishable goods due to introduction of faceless assessment in customs so he decided to facilitate his parties for perishable cargo in the warehouse of M/s Aditya Warehouse of M/s Aditya Exports to avoid detention-demurrage of containers.

- He stated that Shri Naimish Sodha is the partner only for name and for clearing old dues of M/s Aditya Exports, whereas Shri Mehul Pujara has nothing to do with the clearance of warehouse cargo and he just receive the rent.
- The Import - export work and clearances are looked after by him on behalf of M/s Aditya Exports.
- Shri Aman Verma (Mob: 00971525489791), a freight forwarder/broker in Dubai contacted him for warehousing of Betelnut/Areca nut and Black/White pepper at the warehouse of M/s Aditya Exports for export purpose on behalf of all the shipper/foreign suppliers viz. (i) M/s A2Z Gulf General Trading LLC (ii) M/s Rakayez General Trading LLC, (iii) Cosco Shipping and Warehousing (iv) Ace General Trading LLC, (v) Divine General Trading LLC, (vi) Technozone Genral Trading LLC, & (vii) Blue Rhine Overseas FZE LLC.
- Aman Verma contacted him (Pankaj Thakker) around May-2020 after getting his contact number from his local sources. He had never met Aman personally but as far as he know, Aman Verma was residing in Dubai (UAE). He don't know any further details about Shri Aman Verma.
- After negotiation with Aman, he agreed to provide warehousing and clearance services from KASEZ warehouse. Then Shri Aman Verma has send him the email id of the Shipper/foreign suppliers firms.
- After that he gave those email id of the Shipper/foreign suppliers to Shri Sanjeev Roy, Manager of M/s Aditya Exports to forward the draft agreement to them. Then Shri Sanjeev Roy forwarded the same to the Shipper/foreign suppliers. After that on receipt of the signed stamped agreement along with KYC, Shri Sanjeev Roy took printout of the agreement and after getting it signed either by Sanjeev or Shri Naimish Sodha, Sanjeev got the agreement notarized. After that the agreement was submitted to the KASEZ Customs Authorities for registration purpose.
- He submitted all the said agreements/contracts i.r.t. Technozone General Trading LLC, M/s Rakayez General Trading LLC & M/s Divine General Trading LLC for reference.
- Thereafter, Shipper/foreign suppliers send their import /warehouse documents viz. Invoice, Packing List, Country of Origin, Bill of lading, on email. Then Shri Sanjeev Roy forwarded the same from M/s. Aditya Exports mail I'd adityawarehousekasez@gmail.com to M/s. Krishna Shipping and Allied Services mail I'd i.e. import@krishnashipping.kdl to prepare the checklist of the warehouse Bills of entry, where his Import team prepared/created draft Bill of Entry for home consumption from the maker I'd and got the same verified with the foreign Shipper through Email. After conformation from the shipper, they filed and submitted the bill of entry for approval by M/s. Aditya Exports. Then after being approved the Bill of entry was filed with customs KASEZ for assessment through approver I'd (Dongle) of M/s. Aditya Exports on the NSDL portal.
- Thereafter, when the Import consignment reached KASEZ gate, the transporter contacted Shri Sanjeev Roy to complete the gate in formalities at KASEZ.
- After destuffing, empty containers moves out of KASEZ to shift the empty containers on truck nominated by the Shipper for export shipment. The details of the trucks are provided by the shipper on the mail I'd of M/s. Aditya Exports. The export documents are also provided by shipper on the mail I'd of Aditya Export. The same export documents are forwarded to Krishna Shipping's Mail I'd from Aditya mail I'd. Thereafter, his team prepares the Shipping Bill and send for the conformation to shipper. After conformation, his team send shipping bill by mail to Aditya's mail I'd to process the shipping bill from Customs KASEZ by Aditya's dongle.
- Shri Sanjeev Roy hand over assessed Shipping Bill, along with invoice, packing list, purchase order to the Driver of the trailer / vehicle carrying export containers. Along with the documents we gave the driver empty envelope mentioning address of M/s Aditya Warehouse to send the endorsed Shipping Bills as proof of export.
- Thereafter, the containers proceed for export to Bangladesh for delivery of goods. After that they receive courier in the envelope (given to the driver) containing Shipping Bill duly endorsed stamped and signed proof of export signed by Preventive officer, Superintendent of Customs (P) & Deputy Commissioner Customs the Land Customs Station, Mankachar, Dhubri, Assam. Then they submit the proof of export to KASEZ authority to complete the process of export. The driver then deposits the empty container in the designated container yard at Mundra.

- The envelope containing proof of exports documents signed & stamped by Customs is received through Shree Nandan Courier Limited from Karad, Maharashtra.
- He failed to provide any reply why proof of export was received from Maharashtra.
- No personnel were deputed by the shipper.
- He provided only unloading, loading, of cargo of Exports but the transportation was provided by the shipper for cargo of Exports.
- Aman Verma had arranged the transportation of containers for cargo of Exports on behalf of shipper.
- LDB container tracking details of container LCUU5022222 was shown to him which crossed Kutch/ Kandla SEZ on 19.05.2022 at 14:12:56 IST, 19.05.2022 at 20:05:06 IST, 19.05.2022 at 22:43:01 IST & 20.05.2022 at 15:17:31. The data shows movement of container had crossed the Jaipur/Daulatpura Toll Plaza (NH8), Rajasthan on 22.05.2022 at 22:43:17. Thereafter, it returned to Gujarat and has Crossed Junagadh/Bhalgam Toll Plaza (NH-14) Gujarat. After that till 29.07.2022 the container shows no movement outside Gujarat. He failed to provide any reply on this.
- On being asked about transporter M/s Royal Cargo Carriers which was non-existing, he failed to provide any reply.
- He failed to answer how the container LCUU5022222 & its seal was verified at LCS, Mankachar, Dhubri, Assam on 25.05.2022, when the container was not showing any movement towards LCS, Mankachar, Dhubri, Assam or Bangladesh as per LDB system data.

2.18 Statement of Shri Mehul Pujara, Partner of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 12.11.2022 (**RUD No. 20**) wherein he inter alia stated that he is partner in M/s Aditya Exports with 49% share. He further stated that:

- He did not know Shri Nimesh Sodha before the partnership in the firm M/s. Aditya Exports. Approx. 1.5 year ago, Shri Pankaj Thakker offered him to be the partner in the firm M/s. Aditya Exports of his Brother-in-law Shri Nimesh Sodha. He accepted offer of Shri Pankaj Thakker and the deal was finalized for the Rs. 39 Lakhs. He had made the payment of Rs. 3 or 3.5 Lakhs through online payment. He also paid the amount of Rs. 6 Lakh in cash to Shri Nimesh Sodha. Further, no amount against deal was paid by him. Shri Pankaj Thakker offered him that he would adjust the remaining amount from the profit of the firm.
- He did not remember the names of the importer/exporter which do import and export through M/s. Aditya Exports.
- All the work in M/s. Aditya Exports are being handled by Shri Pankaj Thakker.
- He had given his Digital Signature (DSC) to Shri Pankaj Thakker and Pankaj Thakker used the same as and when required.
- He has access of the email id of M/s. Aditya Exports. He regularly monitored the import/export activities through access of the said email-id.
- Shri Nimesh Sodha has 51% share in the partnership firm but he is not handling any work in M/s. Aditya Exports. All the work in M/s. Aditya Exports are being handled by Shri Pankaj Thakker totally on good faith.
- He had not tracked the goods which are being imported and exported by M/s. Aditya Exports. All the tracking were made by Shri Pankaj Thakker and his staff only.
- He stated that he did not have conversation with any shipper/foreign supplier and not aware with their all businesses. Shri Pankaj Thakkar used to Co-ordinate with shipper for import and export of the goods.
- Shri Pankaj Thakker assures him that he will handle all the customs related and cargo handling related paper work and hence they have not appointed any Customs Broker.
- He was not much aware with the import and re-export in the firm M/s. Aditya Exports. Most of the works were being handled by Shri Pankaj Thakker.
- He was not aware with terms and conditions or any agreement/contract regarding warehousing.
- The transporter for movement of the goods for Import & Export was arranged by Shri Pankaj Thakker. He was not aware with the transporter.
- He did not maintain any records related to Import/export or re-export of the goods at his firm M/s. Aditya Exports.
- All the business of the firm was being handled by Shri Pankaj Thakker.

- Shri Pankaj Thakker used to prepare the documents such as Invoice, Packing List etc.
- M/s. Krishna Shipping Agency never sends him or his partner any check list for import/export for approval. He had never given approval for import or export for filing Bills of Entry/Shipping Bills.
- He has never prepared Shipping Bills for export/re-export of the goods pertaining to M/s. Aditya Exports.
- He had never prepared the E-way Bills for the consignments related to M/s. Aditya Exports as all these works were being handled by Shri Pankaj Thakker.
- The delivery related all work were being done by Shri Pankaj Thakker.
- He had never physically verified the details vehicles/Trucks which were being used for transportation of the goods related to M/s. Aditya Exports, never monitored the movement of the containers/trucks goods meant for export/re-export of the goods related to his firm M/s. Aditya Exports,
- He had neither coordinated with any transporter nor deputed any staff to remain in contact with the transporter.
- He was not aware about where the trucks reached after loading of the goods. He had never received any export confirmation. Such documents were being handled by Shri Pankaj Thakker.
- He was not aware about where the goods meant for export were delivered. He never confirmed the delivery of the goods and the same was being handled by Shri Pankaj Thakker.

2.19 Statement of Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services, was again recorded under Section 108 of the Customs Act, 1962 on 13.11.2022 (**RUD No. 21**) wherein he inter alia stated that:

- He was doing business of Import-Export/ re-export of Areca Nut/Betel nut, pepper (Black/White) at M/s OWS Warehouse Services LLP, at Adani Port and SEZ, Mundra.
- The goods viz. betel nut, Pepper (Black/White) were detained by DRI at M/s Aditya Exports, warehouse was of M/s Divine General Trading LLC, UAE and he had informed Shri Aman Verma verbally.
- Transportation is provided by shipper and truck/vehicles details and drivers identity proof (Driving License/Aadhar card) are sent by Shipper to identify truck and driver easily in KASEZ parking.
- He noticed that fonts on registration certificate for Vehicle No. MH46BF1388 and the fonts of Registration No. MH46BF1388, Engine, No. Chassis No. does not match with the other letter & fonts of the Registration document.
- He perused the panchnama dated 12.11.2022 drawn at Killa No. 66/9/1, Bazidpur Saboli, Near Hanuman Dharam Kanta, District Sonapat, Haryana and also perused statement dated 12.11.2022 of Shri Ankur Gupta, Managing Director M/s Rishipal Gupta & Sons stating that they have received goods for the firm M/s Nishu Dry fruits and Spices Pvt. Ltd. came in containers mounted in trailers coming from Kandla SEZ, warehouse named M/s Aditya export.

2.20 Statement of Shri Mehul Pujara, Partner of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 13.11.2022 (**RUD No. 22**) wherein he inter alia stated that:

- All the bookings were being made through Shri Pankaj Thakker.
- Initially, Shri Pankaj Thakker used to send him the copies of agreement for his signature and he also received the copies of agreement. But later on, said practice was stopped and since last 06 months he has made no signature for the agreements on behalf of his firm M/s. Aditya Exports for warehousing of import/export goods.
- He had visited his warehouse of M/s. Aditya Exports, KASEZ 2-3 times at initially to get aware with the business activities being carried out in the warehouse. But later on, he never visited the said warehouse of M/s. Aditya Exports.
- All the arrangements related to transportation were handled by Shri Pankaj Thakker.
- On being shown images of same vehicles with different registration numbers, he confirmed that number has been changed but not aware who changed the number of the vehicle and for what purpose.
- The arrangement of transportation was being done by Shri Pankaj Thakker only.

- He was not aware about Aman Verma.
- On being shown a bunch of documents along with an envelope related to Shipping Bill No. 4007727 dated 13.05.2022 which were received from Karad, Maharashtra to firm M/s. Aditya Exports, he failed to provide any reply.

2.21 Search at office premises of M/s Krishna Shipping & Allied Services, 53/54A, Tanker Association Building, Transport Nagar, NH-8, Gandhidham : A search was conducted by officers of DRI Gandhidham on 14.11.2022 at the premises of M/s Krishna Shipping & Allied Services, 53/54A, Tanker Association Building, Transport Nagar, NH-8, Gandhidham. During the search conducted by DRI, some documents were withdrawn during panchnama dated 14.11.2022 (**RUD No. 23**)

2.22 Statement of Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services, was again recorded under Section 108 of the Customs Act, 1962 on 14.11.2022 (**RUD No. 24**) (under custodial remand) wherein he inter alia stated that:

- B/L, packing and invoice, COO were the documents they used to receive from their clients based at Dubai.
- They receive phytosanitary certificate, fumigation and COO in r.o. of edible imported goods and labels of FSSAI in the name of their firm M/s Aditya Exports are pasted on the consignments at the time of loading.
- For some consignments of Areca Nut/Black Peppers which were cleared for DTA, they had obtained certifications of FSSAI.
- He was aware about high duty structure/Tariff rate assessment on Areac Nuts.
- On being asked, why would any foreign based person/entity would incur the shipping, unloading, warehousing or loading charges, inspection, etc. instead of directly shipping these goods to the end customer, he failed to answer any proper reply.

2.23 Statement of Shri Mehul Pujara, Partner of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 14.11.2022 (**RUD No. 25**) (under custodial remand) wherein he inter alia stated that:

- Earlier Shri Nainiish Sodha was using common email id for the SEZ unit as well as for another firm outside SEZ. So, he created adityawarehousekasez@gmail.com solely for the SEZ unit.
- He along with Shri Sanjeev Roy, Shri Pankaj Thakker and his staff at M/s Krishna Shipping & Allied Services have access to e-mail id adityawarehousekasez@gmail.com.
- All the records related to import, export, GST, Income Tax are maintained in the office of M/s Krishna Shipping & Allied Services.
- Since, M/s Krishna Shipping & Allied Services is looking after all the work of Import-Export in M/s Aditya Exports, and Shri Pankaj Thakker has drafted the warehousing agreement between M/s Aditya Exports & UAE based Shipper firms viz. M/s Rakayez General Trading LLC, Divine General Trading LLC etc., M/s Krishna Shipping & Allied Services Pvt. Ltd. as the Custom Broker.

2.24 Statement of Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services, was again recorded under Section 108 of the Customs Act, 1962 on 15.11.2022 & 16.11.2022 (**RUD No. 26 Colly**) (under custodial remand) wherein he inter alia stated that:

- He used to coordinate with Shri Sanjeev Roy, who supervise the destuffing of goods at the time of import of containers of Betel Nut/Areca Nut and Black/White Pepper from UAE and further supervise the re-stuffing of said goods in the container at the time of export to Bangladesh.
- After gate out of the empty Import container, the containers were shifted to the trucks which are appointed for exports. Shifting was done in the parking lot which is situated at outside of KASEZ area with the help of hydra/forklift on the appointed said trucks/trailers.
- He had never physically witnessed the shifting of the containers from Import truck/trailers to the trucks which were appointed for exports and communicated to use email from the foreign shipper. Every time Shri Sanjeev Roy used to inform him about this shifting.
- After collecting cash payment from him, Shri Sanjeev Roy used to pay the charges to hydra/forklift operators in cash.
- The loading of the cargo in containers was carried out in the presence of the Custom officer who used to carry out the examination of the goods at the time of loading. Normal bottle seals were placed on the containers after completion of the

stuffing in the presence of the same Customs Officers from KASEZ. After the loading/ stuffing of containers Shri Sanjeev Roy completed other Customs formalities.

- He had seen the trucks at the time of loading many time when he used to go to the warehouse and also monitored on live CCTV camera.
- He never noticed any discrepancy in the Vehicle Number plates of the said trucks/Trailers which were appointed for exports during his physical visits.
- Shri Sanjeev has never discussed with him about such painted number plates/fake on the loaded Trucks/Trailers.
- He has personally informed Shri Aman Verma from shipper side about the Gate out of the Export cargo.
- The E-way bills were generated by transporter.
- On being asked about a person named Shri Manish Kumar Jain, he confirmed that he know Shri Manish Kumar Jain, but further details of him was not known to him.
- On being shown various images of trucks with two different registration number and previous statements of transporter, he stated that he had verified the identity of the vehicles with the Registration details given to him by the shipper.
- M/s Aditya Exports do not prepare E-way Bill and no one handle E-Way bill portal.
- A unique e-way bill numbers (EBN) were generated by the transporter but he does not remember who received the unique e-way bill number (EBN) when generated, as it was required as M/s Aditya Exports, was supplier side as per NSDL Portal.
- On perusing the Proof of Exports submitted by Deputy Commissioner of Customs (KASEZ), he stated that same were submitted by them to KASEZ authorities.
- He failed to offer any comments on signature on proof of exports, NLDS Container Data, data received from Wheelseye regarding movement of vehicles.

2.25 Statement of Shri Mehul Pujara, Partner of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 15.11.2022 & 16.11.2022 (**RUD No. 27 colly**) (under custodial remand) wherein he inter alia stated that:

- For Aditya Exports, Shri Sanjeev Roy used to contact him occasionally for some signatures if required in Unit's work and Shri Vijay who handles his GST work used to contact him for the OTP while filing monthly returns, which was received on his phone. Both the above persons were employed by Shri Pankaj Thakker, who used to supervise the destuffing of goods at the time of import of containers of Betel nut/ Areca nut and Black/White pepper from UAE and further supervise the re-stuffing of said goods in the container at the time of export to Bangladesh.
- During initial stages of commencement of work of Aditya Exports for signatures on the agreements and subsequently for addition of products in LOA, Sanjeev Roy had obtained his signatures. Once Sanjeev had sought authority letter in his name for signing on his behalf for day-to-day work of banking transactions as well as the Aditya Exports, KASEZ as directed by Shri Pankaj Thakker.
- He was not aware of his clients for whom he was providing warehousing services.
- All staff and procedures were handled by Shri Pankaj Thakker.
- He was aware of high duty structure on Areca Nuts & Black Peppers.
- He had full trust on Shri Pankaj Thakker.
- He was not aware of any discrepancy in number plates.
- On seeing the pictures of vehicles and number plates, he confirmed that trick of pasting fictitious number plates was applied.
- He confirmed that an attempt was made to hide the correct numbers on number plates.
- He confirmed that actual numbers appearing on e-way bills was different from those vehicles used for exports from KASEZ.
- After completion of Customs formalities at KASEZ Gate, Shri Sanjeev Roy used to hand over the assessed Shipping Bill, along with invoice, packing list, purchase order to the respective Drivers of the trailer / vehicle carrying their export containers. Along with the documents the driver were given the empty envelopes mentioning address of M/s Aditya Warehouse, KASEZ for submitting the endorsed Shipping Bills for furnishing the proof of exports.
- He was not able to submit reply why proof of exports was dispatched through Karad, Maharashtra.
- He does not know any Shipper or Shri Aman Verma who used to send them the documents for import and exports, who was their client known to Shri Pankaj Thakker.

- He was not aware on any transporter named M/s Royal Cargo Carriers.
- On being shown details regarding diversion of export goods, he failed to answer and submitted that Shri Pankaj Thakker or the respective transporters can only tell as why the goods bound for export to Bangladesh ended up within India and were not moved to the LCS, Dhubri, Assam or destination in Bangladesh.
- On being asked regarding non existing transporter, he failed to provide any reply.
- He affirmed that his unit has violated the rules and regulations of KASEZ.
- On being shown fake proof of exports, NLDS Container Data, data received from Wheelseye regarding movement of vehicles, he again affirmed that his unit has violated the rules and regulations of KASEZ.
- He confirmed that the bonded goods cleared for export should not have been cleared into DTA, as per the rules, regulations & Guidelines of KASEZ Act.

2.26 Statement of Shri R.K. Pillai, Import Department (Head) of M/s Krishna Shipping & Allied Services, Gandhidham, was recorded under Section 108 of the Customs Act, 1962 on 15.11.2022 (**RUD No. 28**) wherein he inter alia stated that:

- They file the export shipping bill on the basis of export invoice received from the Shipper. It also contains carrier's name to which all the export goods will move from KASEZ Gandhidham. The said details were received to the email IDs of M/s Aditya Exports, KASEZ Gandhidham as well as M/s Krishna Shipping & Allied Services.
- A person Shri Manish Kumar Jain (Mob No.+17788013543) stayed in touch with him regarding line charges, movement, delivery of the cargo and other misc. documents in respect of import and export of the goods on behalf of all clients.
- He couldn't question as his boss Shri Pankaj K. Thakker had given him clear directions to file documents whatever received from Shri Manish Kumar Jain and Shri Aman Verma.
- Shri Sanjeev Roy looked after the monitoring of how many goods are to loaded on which vehicle before getting clearance from KASEZ, Gandhidham.
- He used to report to Shri Pankaj Thakker.
- He observed that fonts of Registration No. MH46BF1388, Engine, No. Chasis No. does not match with the other letter & fonts of the Registration document received from shipper.

2.27 Statement of Shri Vijay S. Rathod, Accountant of M/s Krishna Shipping & Allied Services, Gandhidham, was recorded under Section 108 of the Customs Act, 1962 on 15.11.2022 (**RUD No. 29**) wherein he inter alia stated that:

- He only looked after the work related to accounts and use to prepare the report of M/s Aditya Exports for further forwarding the same to Shri Sameer Bhai Mehta, CA for filing the GST returns. All the work related to M/s Aditya Exports was looked by Shri Pankaj Thakker and Pankaj Thakker is the sole authority to take decision on behalf of M/s Aditya Exports.
- All the bills procedure in r/o M/s Aditya Exports were raised by M/s Krishna Shipping to M/s Aditya Exports and the same were forwarded to Dubai based Shipper.
- He does not remember the name of the shipper and the payments were received in M/s Aditya Exports bank accounts from Dubai based Shipper which was reimbursed to M/s Krishna Shipping for bill raised to M/s Aditya Exports.
- Shri Sanjeev Roy is the key person who handled all the work related to assessment and clearances of the goods imported at M/s Aditya Exports. Shri Sanjeev Roy is the only person who used to do all the crucial and confidential works for M/s Aditya Exports.

2.28 Statement of Shri Prajapati Nikunj Kumar Laxmanbhai, Employee of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 16.11.2022 (**RUD No. 30**) wherein he inter alia stated that:

- He met Shri Sanjeev Roy in March, 2022 wherein he offered a job for Rs.10,000/- per month.
- Shri Sanjeev Roy directed him to work on `KASEZ gate for M/s Aditya Exports, KASEZ. His work in KASEZ gate was to make entry of truck number, containers, goods, unit name, empty or loaded container, then to approach the customs for examination in case of import containers and for the DTA clearances his work was to approach Customs officer and to take posting. In the case of re-export, he used

to make entry in KASEZ gate system of truck number, containers, goods, unit name in the system and generate reference number, then he took that reference number to the person sitting in the gate for verification.

- He got all the details i.e. Vehicle No., Driver Contact No. from Shri Sanjeev Roy, Manager of M/s Aditya Exports, KASEZ in respect of entry and exit of consignments in the KASEZ gate.
- He noticed that some trucks/trailers which came to load the export consignments having manually written number plates. For this he enquired to Shri Sanjeev Roy but Sanjeev told him that this is not your part of job and don't ask this again.
- He told about his doubt regarding Vehicle Numbers and Number Plates to Shri Sanjeev Roy but he ignored him by saying that Shri Pankaj Thakker is fully aware of it and the painted number plates on the trucks are on his instructions.
- Shri Sanjeev further told him that it's not his part of job and don't ask this again.
- When he started working for M/s Aditya Exports on instructions of Shri Sanjeev Roy, Shri Deepak Maheshwari was also working for M/s Aditya Exports.
- He noticed that no vehicles having high security number plates were used for exports and only manually written number plates were used.

2.29 Statement of Shri Sanjeev Kumar Roy, Manager of M/s Aditya Exports, was recorded under Section 108 of the Customs Act, 1962 on 16.11.2022 (**RUD No. 31**) & 17.11.2022 (**RUD No. 32**) wherein he inter alia stated that

- From January 2022, Areca nut and Black pepper are mostly imported and warehoused in the warehouse for re-export purpose. The main suppliers are M/s Techno Zone General trading LLC, Dubai, M/s Divine General Trading FZE/LLC, Dubai and M/s. Rakayez General Trading LLC, Dubai.
- M/s Aditya export is owned by partners Shri Nimesh Sodha and Shri Mehul Pujara on paper but Shri Pankaj Thakker who is also brother-in-Law of Shri Nimesh Sodha is the actual person who handle and manage the working in M/s Aditya Exports. He has contacts in Dubai through which he arranged the foreign suppliers of Areca Nuts/Betel Nuts, Black Pepper and Dry Dates.
- He was working only the direction of Shri Pankaj Thakker.
- The transporters are coordinated by Shri Pankaj Thakker himself.
- He stated that mobile phone provided to him by Shri Pankaj Thakker for contacting drivers was taken from him by Shri Pankaj Thakker around 10th of July, 2022.
- Mobile phones of persons of import department of M/s Krishna Shipping & Allied Services were also taken back by Shri Pankaj Thakker.
- Most of times shifting of containers was taken place at the Ganesh Godown situated at Bhagwati Weighbridge. Ganesh Godown is owned by Shri Pankaj Thakker.
- He had informed about such painted forged/fake number plates on the loaded Trucks/Trailers to Shri Pankaj Thakker many times but every time he told him that its not his (Sanjeev) look out and do only what it has been asked to do.
- Shri Pankaj Thakker had directed him to send the white colored envelopes having address of Aditya Exports after putting it in the big green envelope alongwith the respective shipping bills and dispatch with the drivers of the trucks/Trailers which were appointed for exports.
- He had never handed over E-Way bills to the Drivers of the trucks/trailers appointed for Exports.
- He had asked Shri Pankaj Thakker that who will arrange the transportation for Export then he told him that it's none of his (Sanjeev) business.

2.30 Search was carried out at M/s Ganesh Godown, Plot No. 67 & 68, GIDC, Gandhidham under Panchnama dated 17.11.2022 (**RUD No. 33**). During the panchnama dated 17.11.2022, documents i.e. some commercial number plates, cheque books, AADHAR Cards and some old phones were found which were taken over for ongoing investigation.

2.31 Statement of Shri Jitesh Thacker, Supervisor of Ganesh Godown, was recorded under Section 108 of the Customs Act, 1962 on 17.11.2022 (**RUD No. 34**) wherein he inter alia stated that:

- Ganesh Godown is owned by Shri Karsanbhai Thakker, father of Shri Pankaj Thakker. The main work of Ganesh Godown to do the work of repairing of heavy vehicles, fork lift, hydra and cranes owned by Shri Karsanbhai Thakker and Shri Pankaj Thakker.

- They only repair the trucks, forklift, crane and Hydra owned by M/s Krishna Shipping Allied and Services.
- Shri Sanjeev often used to visit Ganesh Godown frequently and asked them for labour support for the work of M/s Aditya Exports.
- Shri Pankaj Thakker instructed them to help Shri Sanjeev Roy in every manner whenever Shri Sanjeev Roy asked. Therefore, he provided him (Sanjeev) labour as per the instruction of Shri Pankaj Thakker.
- They used to paint the number plate for the trucks or trailer owned by M/s Krishna Shipping.

2.32 Search was carried out at M/s Shree Nandan Courier Ltd., Karad, Maharashtra under Panchnama dated 24.11.2022. **(RUD No. 35)** During the panchnama dated 24.11.2022, it was gathered that the bookings of letters were done in various names without verifying the credentials of the sender. A booking deposit of Rs. 5,000/- was noticed on behalf of Aditya Exports which was done by Shri Harish Mohan Karande on instance of one person named Amit Pawar.

2.33 Search was carried out at M/s Leh Cold Storage, Sonipat, Haryana under Panchnama dated 07.12.2022 **(RUD No. 36)**. During the panchnama dated 07.12.2022, it was stated by Shri Akash, Storekeeper of M/s Leh Cold Storage Private Limited, Sonipat that it is owned by Director Shri Sandeep Aggarwal, who is in business of wholesale of Dry fruits & spices at Khari Baoli, New Delhi. He stated that M/s Leh Cold Storage Private Limited provide the storage facilities on chargeable basis. Shri Akash stated that they only provided the shifting facility for Supari two or three times for goods pertaining to M/s Nishu Dry Fruits & Spices Pvt. Ltd. which arrived at their cold storage. M/s Nishu contacted him and asked him only for shifting of Supari arrived in a container mounted on trailer to another lorry. Shri Akash stated that M/s Nishu used various numbers to contact him, he don't remember all the numbers but one of the numbers is Mob.8368132244 (*which pertains to Shri Mohit Goel*). Shri Akash also stated that they had not made any entry regarding the storage of Supari as they had only provided shifting facility from one trailer to other lorry. Further, Shri Akash stated that they had also received Kali Mirch pertaining to M/s Nishu for shifting. During the shifting of Kali Mirch, they have entered the details in their inward register as they kept the goods in their premise for around 4 or 5 hrs. and also issued gate pass for it.

2.34 Search was carried out at M/s Bajrang Cold Storage, Narela, Piao Manihari Road, Kundali, Haryana-131028 under Panchnama dated 08.12.2022 **(RUD No. 37)**. During the panchnama dated 08.12.2022, it was stated by Shri Sanjay, Storekeeper of M/s Bajrang Cold Storage that they had stored Supari and Kali Mirch pertaining to M/s Nishu Dry Fruits & Spices Pvt. Ltd. which used to come on a container mounted on trailer to another lorry. Shri Sanjay stated that M/s Nishu never stored their goods for more than two days. Shri Sanjay stated that Shri Mohit of M/s Mohit International used to contact him on behalf of M/s Nishu Dry Fruits & Spices Pvt. Ltd. through his mobile no. 8368132244.

2.35 Search was carried out at residential premises of Shri Manish Kumar Jain, at A-74, Swasthya Vihar, Delhi-110092 under Panchnama dated 10.12.2022 **(RUD No. 38)**. During the panchnama dated 10.12.2022, it was noticed that Shri Manish Kumar Jain was disowned by their family from all movable and immovable assets since 17.05.2014.

2.36 Statement of Shri Ankur Gupta, Proprietor of M/s Kanha Cold Storage, a unit of M/s Rishipal Gupta & Sons, 66/9/1-9/2, Wazidpur Saboli, Kundli, Sonapat (Haryana) was again recorded under Section 108 of the Customs Act, 1962 on 14.12.2022 **(RUD No. 39)** wherein he inter alia stated that:

- He is Proprietor of M/s. Kanha Cold Storage, a Unit of M/s. Rishipal Gupta and Sons and are engaged in the business of providing warehousing/cold storage services.
- He stated that no formal Agreement/Contract is entered between his firm and the said clients.
- They maintain Inward and Outward register for making entry at the time of arrival of goods and a receipt is also prepared inventorying the entry of goods into warehouse/godown. At the time of clearance of goods, gate pass is prepared, exit entry is also made in the register. When entire consignment of a particular client is cleared from the godown, bills are raised by them to the clients.
- On being asked who were other persons approaching them in r.o. M/s Nishu Dry Fruits and Spices Pvt. Ltd. he stated that sometimes one person namely Shri

Shyam (Mb. No. 9354562960 & 8882188168), sometimes one Sonu (Mb. No. 9868168029), sometimes persons calling from Mb. No. 9999960620 and sometimes the caller used to call from landline no. 01141554439 for work relating to M/s. Nishu Dry Fruits and Spices Pvt. Ltd.

- On being asked from where the consignments of goods Supari/Areca Nuts/Betel Nuts and Black Pepper/White Pepper stored/warehoused by M/s. Nishu Dry Fruits and Spices Pvt. Ltd., etc. were brought for warehousing at their premises, he stated that he had gathered that those consignments mainly used to come from M/s. Aditya Exports, Kandla/Gandhidham, Gujarat.
- On being asked to provide the contact nos. of the drivers who used to bring the goods into their warehouse for storage, he stated that the same were not available with him.
- He stated that sometimes the trucks/vehicles did not enter to his godown/warehouse and the goods were shifted to the vehicle/truck of the buyer outside his godown.
- In case of direct supply without offloading the goods in his godown, the parties made payment of loading/unloading directly to labor contractors and they did not receive any amount in such case. He stated that those parties were their regular clients so to continue business relations with them, they did not insist them to make payment and allowed them to shift the goods from one vehicle to another without offloading the goods in their godown.
- The concerned parties used to inform them that they need only few hours for parking the loaded vehicle before shifting goods to another vehicle.
- On being asked where the goods (Supari and Black Pepper) pertaining to M/s. Nishu Dry Fruits and Spices Pvt. Ltd. were delivered after clearing from his warehouse, he stated that as per the e-way bills provided to them, the goods were dispatched to Khari Baoli, Delhi and South West Delhi.

2.37 Statement of Shri Sanjay Gupta, Director of M/s Sneh Quality Spices Pvt. Ltd., 6654/11, New Gadodia Market, Khari Baoli, Delhi-6, was recorded under Section 108 of the Customs Act, 1962 on 15.12.2022 (**RUD No. 40**) wherein he inter alia stated that:

- He is Director of M/s. Sneh Quality Spices Pvt. Ltd. which is engaged in the business of Trading of spices mainly Cumin Seeds, Turmeric, Fennel Seeds, Black Pepper, etc. and also providing warehousing/cold storage services.
- They were not making entry of all the vehicles in their inward register as some their clients were asking for temporary arrangements/storage; that sometimes goods were shifted from vehicle to vehicle so entries were not made in registers.
- He stated that he was doing business with one person named Shri Himanshu telephonically and Shri Himanshu told him that goods were imported goods and were being brought from Gujarat after Customs clearance. He stated that there was no agreement/contract with Shri Himanshu for unloading/storage of goods received from him. Shri Himanshu further instructed to clear the same in the name of Shri Tinu, Shri Ram Babu, Shyam Babu etc. Accordingly, the entry of clearance/outward of these goods were mentioned in their diary.
- On being asked about two sets of documents resumed during panchnama dated 12.11.2022 showing supply of 27200 KG and 26800 KG Areca Nuts from M/s Parth Global Impex, Delhi to M/s S.K. Trading, Nagpur, he stated that the said consignments pertains to one person named Shri Deepak Gupta who posed himself as buyer of goods from Shri Himanshu; that Shri Deepak sent an e-way bill through Whatsapp to his manager Shri Munesh Tyagi for taking printout of the e-way bill for supply of Supari (Areca Nuts).
- He further stated that he used to receive payments in cash from Shri Himanshu through his drivers.

2.38 Further, searches carried out at the office premises of M/s. S.K. Trading, Nagpur vide panchnama dated 05.12.2022 (**RUD No. 41**) and related transporter M/s. Vikrant Roadways, Nagpur vide panchnama dated 14.12.2022 (**RUD No. 42**) resulted in recovery of transport documents showing supply of 256.960 MT Areca nuts in the name of supplier M/s. Parth Global Impex, Delhi to M/s. S.K. Trading, Nagpur as per following details:-

TABLE - A

DATE	LR BILTY NO.	VEHICLE NO.	NO. OF BAGS	QTY. (KG)	DRIVER NAME
11.05.2022	8893	HR 73 R 5596	450	27000	SURESH
11.05.2022	8894	HR 73 R 2075	453	27180	SEHJAD KHAN
13.05.2022	8915	RJ 09 GB 7551	438	26180	RAVI MEENA
14.05.2022	8927	HR 73R 4494	337	26960	SUNDER SINGH
15.05.2022	8939	RJ 11 GB 7391	338	27040	AVTAR SINGH
16.05.2022	8940	HR 73 A 9791	442	26520	YOGESH
21.05.2022	9042	MH 40 AK 1430	187	14960	JAHUL KHAN
25.05.2022	9078	RJ 09 GB 8962	335	26800	SHOBARAN
26.05.2022	9083	HR 73 A 9791	340	27200	YOGESH
29.05.2022	9114	HR 73 B 4043	339	27120	KUNDAN SINGH
		Total	3659	256960	

2.39 Statement of Shri Shailendra Shyamlal Kamwani, Prop. of M/s. S.K. Trading, Nagpur was recorded under Section 108 of the Customs Act, 1962 on 05.12.2022 (**RUD No. 43**) wherein he interalia stated that supply of Areca nut was done by Shri Sovit Jain. Shri Sovit Jain had told him that the firm M/s. Parth Global Impex belonged to him (Sovit Jain). He stated that he was in the impression that Areca Nuts were transported from the principal place of business of M/s Parth Global Impex i.e. Delhi.

2.40 Statement of Shri Shivnath Singh Parmar, Prop. of transporter firm M/s. Vikrant Roadways was recorded under Section 108 of the Customs Act, 1962 on 15.12.2022 (**RUD No. 44**) wherein he interalia stated that he had transported the Areca nuts in the name of supplier M/s. Parth Global Impex, Delhi to M/s. S.K. Trading, Nagpur as per directions of Shri Sovit Jain. He stated that he transported the consignments on commission basis as his own vehicles were not available at Delhi at that time and he was also not aware that movement of goods started from Sonipat instead of Delhi.

2.41 On the basis of evidences gathered during investigation which suggested illegal supply of 256.960 MT Areca nuts from Delhi to Nagpur showing name of M/s. Parth Global Impex as supplier, search was carried out at the premises of the M/s. Parth Global Impex, Delhi under Panchnama dated 28.01.2023 (**RUD No. 45**) whereunder 1521 bags of Areca nuts having net weight 98595.25 KG, were found without having any legitimate document of purchase, stock register etc. Accordingly, these 1521 bags of Areca nuts were detained under Panchnama/Detention Memo dated 28.01.2023.

2.42 Search was also carried out at the residence premises of Shri Deepak Gupta under Panchnama dated 17.02.2023 (**RUD No. 46**) wherein Deepak was not present and his phone was also found not reachable. Father of Shri Deepak Gupta informed that they were in the business of trading of spices on commission basis in the Khari Baoli area of New Delhi. Statement of Shri Deepak Gupta was recorded under Section 108 of the Customs Act, 1962 on 03.03.2023 (**RUD No. 47**) wherein he interalia stated that he was

in the business of sales brokerage. He stated that he had worked in year 2022 in relation to sale of Supari (Areca Nuts) from a cold storage/warehouse of M/s Sneh Quality Spices Pvt. Ltd., Kundli; that one person named Himanshu known to him approached him to find out buyers for purchasing Supari (Areca Nuts) in bulk; that he (Deepak) was in touch with one person named Sovit Jain who was one of the major buyers of Supari in Khari Baoli and contacted him for the goods to be sold by Himanshu. He stated that Sovit introduced himself to manager of M/s Sneh Quality Spices Pvt. Ltd. as representative of buyer of goods stored by Shri Himanshu. He stated that Shri Himanshu and Shri Sovit Jain negotiated the rates and finalized the deal with Rs. 1.5 per KG commission for him. He stated that he was not aware about the source of the Areca Nuts which was sold by Shri Himanshu to Shri Sovit Jain. The goods sold by Shri Himanshu to Shri Sovit Jain was dispatched from Delhi to Nagpur in the name of M/s Parth Global Impex, Delhi (Consignor) and M/s S.K. Trading, Nagpur (Consignee). He further stated that he was not aware of the whereabouts of M/s Parth Global Impex, Delhi, M/s S.K. Trading, Nagpur, details of transporter, vehicle no., etc.

2.43 Statement of Shri Shyam Sunder Sharma, Director of M/s. Nishu Dry fruits and Spices Pvt. Ltd, 2328, 2nd Floor, Gali Hinga Beg, Tilak Bazar, Khari Baoli, Delhi-06, was recorded under Section 108 of the Customs Act, 1962 on 16.12.2022 (**RUD No. 48**) wherein he inter alia stated that:

- He used to import Black Pepper in his company and sale thereof but he has not done sale-purchase of Supari/ Areca nuts/Betelnuts ever in his personal capacity or in his company.
- His company had never taken delivery of any goods at/from M/s Kanha Cold Storage, Kundli, Sonapat (Haryana).
- On being shown the documents pertaining to M/s Kanha Cold Storage, Sonapat for party wise and vehicle wise in-out details of Supari (Areca nuts/Betelnuts) and Kali Mirch for the FY 2021-22 and 2022-23 and Bill of supply issued along with sample copy of e-way bills, he stated that those goods were not pertaining to him or his company but the same were pertaining to Shri Mohit Goel (Mb. No. 8368132244) who run a firm M/s. Mohit International at 1041-1042, Gandhi Gali, Khari Baoli, Delhi-06.
- He further stated that one person named Ankur alias Sonu is operating a firm in the name of M/s Bajinath Vijay Kumar in Gadodia Market, Khari Baoli, Delhi Shri Ankur is financier of Shri Mohit Goel.
- He stated that Shri Ankur alias Sonu is known to him from the market as his (Ankur's) firm is big wholesaler and well-known trader of spices in the Khari Baoli, Delhi.
- Shri Mohit Goel was working as commission agent in respect of imports of Black pepper made by his company. Shri Mohit Goyal was aware about address, IEC, GSTIN of his company which he used without his knowledge.
- He stated that Shri Mohit Goel did not informed him about use of his company's name and storing and he did not even inform him for storing/selling Supari (Areca nuts/Betelnuts) and Kali Mirch (Black Pepper) in the name of his company.
- He further stated that when he came to know about booking of case by DRI, he had asked Shri Mohit Goel telephonically as why did he do so and whose goods were stored in the said warehouse in the name of his company. In response, Shri Mohit Goel told him that the goods were pertaining to him but he did not suggest anyone to use his company's name in the records of M/s. Kanha Cold Storage as owner/buyer of the goods. Mohit Goel also told him that he was trying to solve the matter through his Dubai based supplier but, in the meanwhile, DRI arrested the Customs Broker due to which the matter could not be resolved and after DRI search at premises of M/s. Kanha Cold Store, Shri Mohit Goel left India and flew to Dubai.

2.44 Statement of Shri Atul Goel, Director of M/s. Bajrang Cold Storage, a unit of M/s. Neelam Cold Storage Pvt. Ltd., Narela Piao, Manihari Road, Kundli, Sonapat-131028 (Haryana), was recorded under Section 108 of the Customs Act, 1962 on 22.12.2022 (**RUD No. 49**) wherein he inter alia stated that:

- He is Director of M/s. Bajrang Cold Storage, a unit of M/s. Neelam Cold Storage Pvt. Ltd.
- The storage of Supari, White Pepper and Kali Mirch (Black Pepper) in the name of M/s. Nishu Dry Fruits & Spices Pvt. Ltd. was done in the FY 2022-23 and in the FY 2021-22, apart from Kali Mirch, Melon seeds, Walnuts (Akhrot), Javitri (Mace), and Shikakai were also stored and cleared from their warehouse in the name of M/s. Nishu Dryfruits and Spices Pvt. Ltd.

- On being asked the name of person pertaining to M/s. Nishu Dryfruits and Spices Pvt. Ltd. who used to contact him or his staff regarding storage and clearance of Supari (Areca nuts/ Betelnuts), Kali Mirch (Black Pepper), White Pepper and other goods at his godown, he stated that one Shri Mohit Goel (Mb. No. 8368132244) who run a firm M/s. Mohit International at 1041-1042, Gandhi Gali, Khari Baoli, Delhi-06 (GSTIN - 07AMBPA015182Z4) is the person behind dealing with all consignment stored/cleared at his godown in the name of M/s. Nishu Dryfruits and Spices Pvt. Ltd.
- He stated that the name of consignee was recorded by him as per order by Shri Mohit Goel.
- He stated that Shri Mohit Goel was doing trading/sale/purchase of Supari (Areca nuts/ Betelnuts) and Kali Mirch (Black Pepper) etc. also for a firm named M/s. Total Trading Solutions.
- He stated that Shri Mohit Goel used to give him payment in cash in respect of goods stored/cleared by him in the name of all above mentioned companies i.e. M/s. Nishu Dryfruits and Spices Pvt. Ltd., M/s Mohit International and M/s. Total Trading Solutions.

2.45 Statement of Shri Ankur Gupta, Son of Shri Vijay Kumar Gupta, R/o- 24/33, First Floor, Shakti Nagar, Malka Ganj, New Delhi - 110007, was recorded under Section 108 of the Customs Act, 1962 on 19.01.2023 (**RUD No. 50**) wherein he inter alia stated that:

- His father Shri Vijay Kumar Gupta (Mb. No. 9810335803) is in the business of sale-purchase of spices in the name of M/s. Bajinath Vijaykumar, 147-8, First Floor, Gadodia Market, Khari Baoli, Delhi.
- On being further asked about his connection/business relations with Shri Mohit Goel of Delhi, he stated that father of Shri Mohit Goel, Shri Ajay Goel was running a firm M/s. Harish Trading Company, and this firm was in the business of sale-purchase of spices and dry fruits and his father Vijay Kumar Gupta used to lend/finance money to Shri Ajay Goel.
- Shri Mohit Goel told him that he was running a company in the name of M/s. Nishu Dryfruits Pvt. Ltd. and he was importing black pepper and Areca Nuts/Betel Nuts. Shri Mohit asked him to arrange any cold storage /warehouse near Delhi for storage of imported goods and to arrange supply of imported goods.
- As per directions of Shri Mohit Goel, he used to call Shri Rinku of M/s. Kanha Cold Storage, Kundli, Sonapat in relation to storage of imported goods. He had done placing orders for storage of goods and clearance thereof from M/s. Kanha Cold Storage for Shri Mohit Goel and M/s. Nishu Dryfruits Pvt. Ltd. Subsequently, Shri Mohit Goel himself used to coordinate with Kanha Cold Storage.
- As per instructions of Shri Mohit Goel, the goods were sent to one Shri Billu Palledar who used to further deliver the goods to the buyers about whom he was not aware.
- On seeing the documents pertaining to M/s. Kanha Cold Storage, regarding huge quantity of Supari (Areca nuts/ Betelnuts) and Kali Mirch (Black Pepper) shown as pertaining to M/s. Nishu Dryfruits and Spices Pvt. Ltd., which were stored at warehouse of M/s. Kanha Cold Storage, Sonapat and also shown as cleared to M/s. Nishu Dry fruits and Spices Pvt. Ltd. and others from time to time, he stated that those goods were pertaining to Shri Mohit Goel.
- He stated that Shri Mohit Goel himself used to arrange transporters, vehicles and hence the records of the vehicle nos., drivers and transporters were not maintained and available with him.

2.46 Search was carried out at residence of Shri Mohit Goel, Top Floor, 282 Goels, Tagore Park Extension, Part 1, Model Town, North West Delhi-110009 under Panchnama dated 28.01.2023 (**RUD No. 51**). During the panchnama dated 28.01.2023, it was found that it was a rented premise, further Ms. Nivida Goel, wife of Shri Mohit Goel was available during search at the premises while Shri Mohit Goel has already ran away from the premises in morning. Further, cash amount of Rs. 60,00,000/- (Rs. Sixty Lakhs only) was found in one blue color duffel bag which was related to some unaccounted business transactions as informed by Ms. Nivida Goel as the same was told to her by Shri Mohit Goel who instructed her to hide the bag. The unaccounted cash as per details as mentioned in Annexure-A to the Panchnama dated 28.01.2023 was seized under reasonable belief that it was generated by Shri Mohit Goel through some unaccounted business transactions related to betel nuts/spices. A search was also conducted at premises of M/s Mohit International, 1041-1043, Pvt Shop No. 6, Kahri Baoli, Delhi vide panchnama dated 28.01.2023, however no responsible person arrived at premises.

Hence, the premises was initially sealed vide Panchnama dated 28.01.2023 (**RUD No. 52**).

2.47 Statement of Ms. Nivida Goel, Proprietor of M/s Mohit International, Wife of Shri Mohit Goel, R/o- 282 Goels, Tagore Park Extension, Part 1, Model Town, North West Delhi-110009, was recorded under Section 108 of the Customs Act, 1962 on 28.01.2023 (**RUD No. 53**) & 29.01.2023 (**RUD No. 54**) wherein she inter alia stated that:

- M/s Mohit international is involved in the business of import of dry fruits, spices etc. but she was not aware about the exact nature of the business as though the firm was registered on her name, all business-related transactions and decisions were done/made by her husband Mohit Goel.
- She was not aware about the present whereabouts of her husband. She tried to ask him the same over phone but he refused to share his details.
- She again tried to contact him on phone but on every attempt his mobile phone was found to be switched off.
- She further produced Cash-in-hand statement authenticated by her Chartered Accountant as per which the Cash on hand was Rs. 4,13,646/-.
- She was not aware about the in-depth detail of the trading activity of the firm.
- She was not aware about whereabouts/location of any warehouse/godown related to her firm.
- On being asked regarding M/s Nishu Dry fruits & Spices Pvt. Ltd. she stated that the firm was used for invoicing purpose by her husband and most of the invoices were issued by her husband in name of that firm.
- With reference to statement of Shri Shyam Sunder Sharma, Director of M/s. Nishu Dry fruits and Spices Pvt. Ltd., recorded on 16.12.2022, she stated that previously imports were affected by the name of firm M/ s Nishu Dry fruits & Spices Pvt. Ltd for which 1% commission was paid by her husband.
- When questioned about related persons and entities, she expressed her inability to identify any such affiliations.

2.48 Search was carried out at Warehouse/Cold Storage Premises of M/s. M.C. Agro Cold Store P. Ltd., C-19, Greater Kundali Indus. Area, Narela Piao Manihari Road, Kundali Sonapat, Haryana-131001 under Panchnama dated 02.02.2023 (**RUD No. 55**). During the panchnama dated 02.02.2023, records such as stock ledgers, delivery challans, and goods receipts were examined. It was noticed that the firm did not maintain gate-in/out registers or vehicle entry logs; they relied on stock entries and customer goods receipts. Officers reviewed e-way bills and related records but vehicle numbers couldn't be verified from their records.

2.49 Search was carried out at Warehouse/Cold Storage Premises of M/s. Leh Cold Storage Pvt. Ltd., Plot no. 390, Food Park Rai, Sonipat, Haryana- 131029 under Panchnama dated 03.02.2023 (**RUD No. 56**). During the panchnama dated 03.02.2023, stock reports of Black Pepper and Areca Nuts/Betel Nuts were produced for verification, which were found to be of Indian origin and stored for specific merchants. Search revealed various items including spices, pulses, Ayurvedic herbs, and 70 bags of black pepper and 7 bags of small Areca Nuts referred also as "Chhota Supari." Shri Sandeep Aggarwal, Managing Director of M/s Leh Cold Storage acknowledged having handled Areca Nuts and Black Pepper consignments in the past for M/s Nishu Herbs but denied such storage currently. It was noticed that original invoices and e-way bills were not retained on premises and returned to clients after entry into the system.

2.50 Statement of Shri Sandeep Aggarwal, Director of M/s. Leh Cold Storage Pvt. Ltd. Plot no. 390, Food Park Rai, Sonipat, Haryana- 131029, was recorded under Section 108 of the Customs Act, 1962 on 03.02.2023 (**RUD No. 57**) wherein he inter alia stated that:

- He was Managing Director of M/s. Leh Cold Storage Pvt. Ltd.
- Four to five consignments which were all in name of Nishu Herbs and Spices (07ORCPS8477J1ZO), who are also dry fruit and spices bulk trader based at Delhi had contacted Mr. Akash Singh of our staff for allowing them the crossing of their goods from container to other trucks and was allowed on realization of storage and handling charges by their accountant Mr. Aakash Singh.
- He stated that the staff members have issued such delivery Challans as with the lot number showing "O/S" which is short form for OUTSIDE SUPPLY as those goods were not registered in their stock books.
- The amounts given to them for the crossings were around 20 Rs per bag (10 Rs storage per bag for month or part of month and 10 Rs labour charges).

2.51 Search was carried out at Cold Storage Premises of M/s. Shree Sidhbali Cold Storage, PIOU Maniyari Road, Kundali, Dist- Sonipat, Haryana-131001 under Panchnama dated 04.02.2023 (**RUD No. 58**). During the panchnama dated 04.02.2023, Shri Akash Sharma alias Nikhil who was present who handled manual accounting work as well as works as storekeeper of the cold storage. Also, partners of the firm Shri Satnarayanji, Shri Rajeshji @ Bauji and Shri Sanjayji Agrawal were present. The ColdMan software revealed past storage of black pepper and areca nuts by Delhi-based firms such as M/s Nishu Dryfruits, M/s Mohit International, and M/s Madanmohan Ramkishan. Shri Mohit Goel, was identified as the contact person for M/s Nishu Dryfruits and M/s Mohit International. His number (8368132244) was shared by the cold storage partner, Shri Rajesh Agrawal.

2.52 Statement of Shri Akash Sharma alias Nikhil, Accountant/Storekeeper of M/s. Shree Sidhbali Cold Storage, PIOU Maniyari Road, Kundali, Dist- Sonipat, Haryana-131001, was recorded under Section 108 of the Customs Act, 1962 on 04.02.2023 (**RUD No. 59**) wherein he inter alia stated that:

- He manages stock registers, inward records, gate passes, and delivery challans. He stated that he doesn't handle e-way bills or banking activities and directions are received via an exclusive company phone through calls and WhatsApp messages.
- He agreed with the panchnama and records where he identified the entries related to Areca Nuts and Black Pepper and got the prints thereof and put his dated signatures.
- He stated that for the persons associated with firms, he confirmed that M/s Baijnath Vijaykumar was sending and purchasing the goods of M/s Nishu Dry fruits and the person saved in phone under that name Baijnath Vijaykumar for number 9999960620 was handling the delivery of Nishu Dry Fruits. Similarly, 9818332577 Ankur was handling the dealing with M/s Madanmohan Ramkishan.
- As for number saved ad Mohit International, the person Mohit used to call from 8368132244 used to deposit his goods and ordered for delivery.

2.53 Search was carried out at shop of M/s. Bishamber Nath Basantlal, 6654/5, New Gadodia Market, Khari Baoli, Delhi, under Panchnama dated 06.02.2023 (**RUD No. 60**). During the panchnama dated 06.02.2023, Shri Naveen Goel, Partner of the firm was present. During search cash worth Rs.13.25 lakh was found at the premises and shown to be recorded in their cash register. Two firms were found associated: M/s Bishamber Nath Basantlal and M/s Kanha Impex (proprietary firm of his son Sagar). Some documents were also resumed during search. Search was also carried out on residence of Shri Naveen Goel, Partner of M/s Bishamber Nath Basantlal vide panchnama dated 07.02.2023 drawn at House No. 4/44, 6 Roop Nagar, Near Kamla Nagar, North Delhi-110007 (**RUD No. 61**) wherein Smt. Ruchika Goel, wife of Shri Naveen Goel was present. Some documents were resumed during search.

2.54 Statement of Shri Naveen Goel, Partner of M/s. Bishamber Nath Basantlal, Shop No. 6654/5, New Gadodia Market, Khari Baoli, Delhi-110006, was recorded under Section 108 of the Customs Act, 1962 on 06/07.02.2023 (**RUD No. 62**) wherein he inter alia stated that:

- He was purchasing the goods traded by his firms like copra from Karnataka based firms and Makhana was sourced from Bihar. Further, for the black pepper they had sourced their goods traded from Karnataka.
- Their Storage capacity in godown was 1500-1700 bags of Copra (each bag 25 kg) which is around 36-40 MT. Beyond that, they had stored their goods at Kundli based Cold Storages like Suboli Cold Storage and Sneh Cold Storage.
- Sh. Himanshu Gujarati was directly handling the storage and clearances from cold storages for Black Pepper. He was delivering them the goods at Khari Baeli by generating e-way bills, but no documents related to sale was being issued to them.
- Initially Shri Himanshu had offered him goods without bills on cash by promising A Grade imported quality, however when based on his customers' demands he had enquired him for bills, Shri Himanshu offered fake bills in name of non-existent firms.
- He had purchased the black pepper at rate of Rs. 500 to Rs. 525/Kgs and cleared in market at the rates of Rs. 505 to Rs. 530/kgs to his customers.
- Shri Himanshu used to inform before forwarding the number of bags which were being supplied at night.

- He (Naveen) arranged for labourers and movement from Khari Baoli to their godowns upon arrival of trucks at Khari Baoli.
- Around 40 to 50 MT of Black Pepper was purchased without bills in aforesaid manner for which Rs. 1.75 Crores was paid to Himanshu in cash.
- He stated that foreign origin goods are better in quality and profit margin was good due to which he engaged himself in that trading.
- Himanshu had told him that goods were arriving from Kandla SEZ.
- His firm has no connections with UAE based companies i.e. M/s Rakayez General Trading LLC, M/s Divine General Trading LLC and M/s Technozone General Trading LLC.
- Himanshu had informed him that goods were being arranged through Shri Pankaj Thakker of Gujarat.
- He purchased the goods from Shri Himanshu without bill therefore paid him in cash for each and every purchase from him. Shri Himanshu used to provide him the details of the person to whom the payments were to be made in cash.
- On being shown the copies of pages pertaining to diary resumed under panchnama dated 12.11.2022 drawn at cold storage/warehouse of M/s Sneh Quality Spices Pvt. Ltd. having printed dates 19.07.2022 to 02.08.2022, the diary was containing name "Tinu" which was Naveen himself as stated by Shri Sanjay Gupta, he confirmed the entries.
- Shri Naveen Goel alias Tinu stated that as per the diary entries, the quantity of Black Pepper/White pepper in total 16151 Thailly of 25 Kg, was total 403.775 MT which were cleared to him from M/s Sneh Cold Storage; further as per these entries, total 1436 bags of Supari in 60 and 80 kg bags (total weight 113.66MT) were cleared to him. However, he added that he remembered purchase of only 40-50 MT of black pepper from Shri Himanshu without bills. On being asked to provide any evidence in support of his claim, he stated that he had not maintained or preserved any associated records and thus was not in a position to submit any evidence in this regard.
- He was aware that goods supplied to him by Shri Himanshu were illegally imported without paying customs duties.

2.55 Statement of Shri Sandeep Aggarwal, Director of M/s. Leh Cold Storage Pvt. Ltd. Plot no. 390, Food Park Rai, Sonipat, Haryana- 131029, was recorded under Section 108 of the Customs Act, 1962 on 11.02.2023 (**RUD No. 63**) wherein he inter alia stated that:

- In the beginning of 2022, he had approved orders of shifting of imported goods from supplier's vehicle to buyer's vehicle at their warehouse premises, received from one person who posed himself as Nishu (Mb. No. 8368132244) to his employee Shri Aakash Singh. He allowed his premises to be used in shifting/crossing of goods from one vehicle to another and due to the same, the records were not maintained at their cold store/warehouse and hence exact details of such shifting were not readily available with him.
- He came to know that such shifting/crossing of imported goods from bottle sealed containers to buyers' vehicle had taken place at various times i.e. more than 4-5 times.
- All the Areca Nuts/Betel Nuts shifted in year 2022 pertained to Shri Nishu (Mb. No. 8368132244)
- It was discovered that entries in gate registers were manipulated or erased under instructions from Nishu, to avoid detection and Shri Sandeep Aggarwal admitted to allowing such alterations out of fear of being implicated in the investigation.

2.56 Statement of Shri Aakash Singh, Data Entry Operator of M/s. Leh Cold Storage Pvt. Ltd. Plot no. 390, Food Park Rai, Sonipat, Haryana- 131029, was recorded under Section 108 of the Customs Act, 1962 on 10.02.2023 (**RUD No. 64**) wherein he inter alia stated that:

- First, they receive call from the client who desires to store goods, who gives them details of goods, qty., vehicle no., driver name/no., name of party etc. They allow the vehicle after making entry in inward register and preparing cold storage receipt on the basis of details available in the documents brought by the vehicle driver with him.
- Sometimes if the client wants to clear part quantity immediately or within 4-5 hours from arrival of vehicle at Cold Store, they ask them to shift that particular quantity to the vehicle of buyer without making entry thereof to cold store to avoid cold store charges. In such a case of shifting of goods from the vehicle bringing the goods to the buyers' vehicle, entry of such goods is not done every time in the Inward and outward Registers

- He stated that after getting checked with his records in the case of M/s. Nishu Dryfruits and Spices Pvt. Ltd. and M/s. Nishu Herbs and Dryfruits Pvt. Ltd., he came to know that shifting of goods took place more than two or three times.
- The person who placed orders for shifting of imported goods in respect of M/s. Nishu Dryfruits and Spices Pvt. Ltd. and M/s. Nishu Herbs and Dryfruits Pvt. Ltd. told his name as Nishu (Mb. No. 8368132244) who also told him that his consignments of imported goods were coming from Gujarat and he wanted to shift the imported goods from the vehicle bringing goods to the vehicle of their buyers.
- He provided details of entry of Supari pertaining to Nishu in Inward and Outward register which were crossed/deleted and attempted to be changed as per instructions of Nishu.
- He stated that due to consequences of DRI investigation, he deleted chat/conversations with Shri Nishu (Mb No. 8368132244)

2.57 Statement of Shri Aakash Singh, Data Entry Operator of M/s. Leh Cold Storage Pvt. Ltd. Plot no. 390, Food Park Rai, Sonipat, Haryana- 131029, was again recorded under Section 108 of the Customs Act, 1962 on 11.02.2023 (**RUD No. 65**) wherein he inter alia stated that:

- He reaffirmed his previous statement dated 10.02.2023 and identified additional entries in the Outward Register (2021–2023) linked to Shri Nishu.
- Based on instructions from Shri Nishu and with consent from Director Shri Sandeep Aggarwal, he manipulated register entries by replacing "Black Pepper" with "Jadi Buti" and "M/s. Nishu Herbs" with "M/s. Global Herbs."
- Several gate passes and challans reflected large quantities of Black Pepper and Supari cleared in the name of Nishu-affiliated firms, which were not included in earlier tables. He tabulated the entries pertaining to the said Shri Nishu (Mb No. 8368132244) reflected in the challan/Gate Pass Books resumed from his company's office premises under Panchnama dated 07.12.2022.

2.58 Statement of Shri Rajesh Kumar, Partner of M/s. Shree Sidhballi Cold Storage, PIOUS Maniyari Road, Kundali, Dist- Sonipat, Haryana-131001, was recorded under Section 108 of the Customs Act, 1962 on 17.02.2023 (**RUD No. 66**) and 18.02.2023 (**RUD No. 67**) wherein he inter alia stated that:

- Shri Aakash Sharma alias Nikhil is the supervisor and looks after overall business activities of the cold storage.
- He finalizes the rates and deal of storing goods as his cold storage after obtaining approval from him or his brother Shri Sanjay Kumar.
- That no formal Agreement/Contract is entered between his firm and his clients and rates are done verbally
- That Shri Mohit Goel was known to him through market dealings at Khari Baoli, and coordinated the warehousing of goods under the names of the above two firms. Specifically, a consignment of 500 Katta of Kali Mirch (Black Pepper), each weighing 25 kg, was received at M/s. Shree Sidhballi Cold Storage on 19.02.2022 on behalf of M/s. Nishu Dryfruits and Spices, arriving via vehicle RJ 14 GK 5097 from M/s. Kanha Cold Storage. Another lot of 300 Katta, weighing 30 kg each, was received for M/s. Mohit International on 15.10.2022.
- He confirmed that the 500 Katta received for Nishu Dryfruits were later cleared to M/s. Bajinath Vijay Kumar via vehicle DL 1 MA 0921, while the 300 Katta intended for Mohit International were moved using multiple vehicles—HR 69D 1505, HR 55 AK 7535, and DL 01 MA 0580. He disclosed that Mohit Goel typically made payments in cash for these transactions.
- He denied any knowledge of individuals such as Shyam Sunder Sharma, Himanshu Purani, or others allegedly linked to Nishu Dryfruits and Spices, asserting that only Mohit Goel had communicated on their behalf.
- On being shown the Inward/Outward registers resumed by DRI officers under Panchnama dated 04.02.2023, he submitted that weight of per Katta was 50 kgs as per Register whereas as per his statement, weight per bag was wrongly mentioned as 30 kgs.
- That Shri Mohit Goel had informed him that Kali Mirch was imported goods.

2.59 Statement of Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services, was again recorded under Section 108 of the Customs Act, 1962 on 18.04.2023 (**RUD No. 68**) wherein he inter alia stated that:

- Shri Naimish Sodha and Shri Mehul Pujara are two partners in M/s Aditya Exports. Shri Naimish Sodha is the partner only for name and for clearing old

dues of M/s Aditya Exports. Shri Pankaj Thakker stated that Shri Mehul Pujara had nothing to do with the clearance of warehouse cargo and he (Mehul) just received the rent. The Import - Export work and clearances are looked after by him (Pankaj) on behalf of M/s Aditya Exports.

- He was not aware about present location and whereabouts of Shri Aman Verma (Mob No. 00971525489791)
- He was not aware of any transporters viz. Shri Rakesh Chogule, Paresh Daripkar, Shrikant Munde, Harshad Khandalkar, Mahesh Sharma and Abdullah.
- He was not aware about Shri Navin Goel alias Tinu, Ram Babu, Shyam Babu, Shri Himanshu Purani, Shri Sovit Jain, Shri Manish Kumar Jain, Shri Shailendra Shyamlal Kamwani, Shri Pramod Mourya, Shri Pradeep Mourya and Shri Mohit Goel as none of them was known to him.

2.60 Search was also carried out at the residence premises of Shri Sovit Jain under Panchnama dated 13.06.2023 (**RUD No. 69**) wherein incriminating documents, kachcha slips showing supply of Areca Nuts were resumed. Shri Sovit Jain was not present during the search and on being called for by the visiting officers, he assured to join the search proceedings within 30 minutes but he did not appear.

2.61 A search was conducted by officers of DRI on 14.08.2023 at the premises of M/s Mohit International, 1041-1043, Shop No. 6, Ground Floor, Gandhi Gali, Fetehpuri, Delhi-110006. During the search conducted by DRI, some details were withdrawn vide panchnama dated 14.08.2023 related to sundry debtors, stock summary, etc. (**RUD No. 70**)

2.62 Statement of Shri Mohit Goel, R/o A-124, Upper Ground Floor, Derawal Nagar, GTB Nagar, PO-GTB Nagar, Dist-North West Delhi-110009, was recorded under Section 108 of the Customs Act, 1962 on 22.08.2024 (**RUD No. 71**) and on 23.08.2024 (**RUD No. 72**) wherein he inter alia stated that:

- He operates as a commission agent under the proprietorship firm M/s Mohit International, registered in his wife's name. For fifteen years, he has brokered spice transactions in Delhi's Khari Baoli market, a trade in which his father participated for 50 years.
- He imports cassia, cloves, mace, long pepper, and black pepper from Indonesia, Sri Lanka, and Madagascar via Nhava Sheva port, storing them in Khari Baoli and Kundli godowns before local sale.
- He attended the Gulfood trade fair in 2022 to expand his network, where he met multiple contacts. Upon return in February–March 2022, he was approached by Mr Devender Kumar, representing M/s Cuthbert Ocean LLP and Cuthbert Winner LLP, who offered black pepper consignments. He received invoices from both Cuthbert firms but had no prior knowledge of M/s Aditya Exports until the DRI investigation began. Subsequently, he learned that consignments cleared from KASEZ were sold by Mr Devender Kumar.
- He did not cooperate with the DRI search on 28 January 2023 due to fear of arrest and sought anticipatory bail. During his statement, he was shown two statements of Mr Ankur Gupta (dated 12 November and 14 December 2022) from Kanha Cold Storage, where his mobile number appears alongside black pepper consignments for Cuthbert Winner LLP.
- He admitted some consignments lacked bills and were supplied by Cuthbert Winner LLP via Devender Kumar and the same were also not stored in Kanha Cold Storage and were supplied directly to buyers.
- He was shown statements of Mr Aakash Singh (10 and 11 February 2023), but he denied ever calling Aakash under the guise of M/s Nishu.
- He stated that Mr Sandeep Aggarwal, Director of Leh Cold Storage, was involved in record alterations by his employee, suggesting possible collusion in areca nuts duty-evasion with Mr Devender Kumar, Mr Himanshu Purani, or Mr Manish Jain.
- He was shown the 22 December 2022 statement of Mr Atul Goel of Bajrang Cold Storage and admitted storing clove stems but denied directives to store goods for Nishu Dryfruits.
- He denied running or directing Nishu Dryfruits operations, explaining that Shyam Sunder Sharma's firm issues invoices on a commission basis for multiple clients.
- He stated that Shri Ankur Gupta alias Sonu is his financier in business of broker/commissioning agent.
- He was shown the 16th December 2022 statement of Shyam Sunder Sharma, but Mohit denied ordering any storage of Nishu consignments at Kanha Cold Storage, and explained that Sonu (Mr Ankur) handled such orders directly.

- He theorized that his involvement in brokering Devender Kumar's consignments caused others to misattribute operations to him.
- He acknowledged that Devender Kumar and Himanshu Purani were associate of Mr Manish Jain.
- He stated he is unaware of Himanshu Purani's whereabouts but knows Mr Manish Jain resides in Dubai and runs multiple spice businesses.
- He explained that cash recovered from his home during the 2023 search represented unbilled black pepper cash sales supplied by Mr. Devender Kumar.

2.63 Statement of Shri Ankur Gupta, Son of Shri Vijay Kumar Gupta, R/o- 24/33, First Floor, Shakti Nagar, Malka Ganj, New Delhi - 110007, was again recorded under Section 108 of the Customs Act, 1962 on 24.12.2024 (**RUD No. 73**) wherein he inter alia stated that:

- He was not aware that Shri Shyam Sunder Sharma is Owner/Director of M/s Nishu Dryfruits Pvt. Ltd. He still confirmed that Shri Mohit Goel told him that he (Mohit) is running a company named M/s Nishu Dryfruits Pvt. Ltd.
- He was giving directions to Shri Rinku on the directions of Shri Mohit Goel; that M/s Kanha Cold Storage was known to him and his goods were kept in that cold storage; that after some time of storage, Shri Mohit Goel used to deal with M/s Kanha Cold Storage directly.
- He had called only Rinku 8 to 10 times for the consignment stored for Shri Mohit Goel and no other person of M/s Kanha Cold Storage was in contact with him.
- On being asked about huge commission charges promised by Shri Mohit Goel, he failed to provide any satisfactory reply.
- He has no trade relations with Shri Shyam Sunder Sharma
- He was not aware about Devender Kumar, Manish Jain, Pankaj Thakker and Aditya Exports.

2.64 Statement of Shri Atul Goel, Director of M/s. Bajrang Cold Storage, a unit of M/s. Neelam Cold Storage Pvt. Ltd., Narela Piao, Manihari Road, Kundli, Sonapat-131028 (Haryana), was again recorded under Section 108 of the Customs Act, 1962 on 26.12.2024 (**RUD No. 74**) wherein he inter alia stated that:

- He stated that the stocks as mentioned in his earlier statement dated 22.12.2022 regarding the balance qty. available in his warehouse in respect of M/s. Nishu Dryfruits and Spices Pvt. Ltd., M/s. Mohit International and M/s. Total Trading Solutions; that in M/s. Nishu Dryfruits and Spices Pvt. Ltd., 38 Bags of Akhrot (Walnut) and in M/s. Total Trading Solutions, 70 Bags of Oakmoss were balance stock still as on date.
- On being asked whether he checked any credential of Directors of M/s. Nishu Dryfruits and Spices Pvt. Ltd. which are generally available online on open portal, he submitted that he had not checked anything online as he knew Shri Mohit Goel since long.
- On being asked about Shri Shyam Sunder Sharma, he stated that he came to know him after the case being booked by DRI and also came to know that Shri Shyam Sunder Sharma is Director of M/s Nishu Dryfruits and Spices Pvt. Ltd.
- He was not aware of any Cuthbert Winner LLP and Shri Devender Kumar of M/s Cuthbert Winner LLP,
- He was not aware of any Shri Manish Kumar Jain, Shri Pankaj Thakker or Aditya Exports.

2.65 Statement of Shri Shyam Sunder Sharma, Director of M/s. Nishu Dry fruits and Spices Pvt. Ltd, 2328, 2nd Floor, Gali Hinga Beg, Tilak Bazar, Khari Baoli, Delhi-06, was recorded under Section 108 of the Customs Act, 1962 on 27.12.2024 (**RUD No. 75**) wherein he inter alia stated that:

- Till August, 2022, he was importing spices; that said imports were done in the name of M/s Nishu Dryfruits and Spices Pvt. Ltd.
- Shri Mohit Goel was helping various persons of the Khari Baoli market in imports including him and he had taken help of Shri Mohit Goel for importing spices in the name of his company.
- Some consignments pertaining to Shri Mohit Goel were also imported in the name of his company M/s Nishu Dryfruits and Spices Pvt. Ltd. As he was helping in imports as well as importing in the name of his company, documents pertaining to M/s Nishu Dryfruits and Spices Pvt. Ltd. were available with him. Also, ID and password related to e-way bill for company M/s Nishu Dryfruits and Spices Pvt. Ltd. was available with Shri Mohit Goel.

- As earlier stated, his documents including GSTIN/E-way bill ID and password was available with Shri Mohit Goel and was used without his knowledge.
- Mohit Goel had not informed him for storing Areca Nuts (Supari) and Black Pepper (Kali Mirch) in the name of his company.
- Shri Mohit Goel and Shri Ankur alias Sonu both were involved in storage and clearance of Supari & Kali Mirch in the name of M/s Nishu Dryfruits and Spices Pvt. Ltd.

3. Other investigation and documentary evidences:

3.1 The imported goods were shown exported to Bangladesh through LCS Mankachar, whereas, enquiries carried out with LCS Mankachar, under Customs Division, Dhubri revealed that no such exports of goods pertaining to M/s Aditya Exports had ever occurred from the said LCS. From letter F. No. 32/DRI/MISC/FOLLOW-UP/GZU/2022 dated 30.08.2022, (RUD No. 76 colly) DRI Guwahati Zonal unit in response to DRI Gandhidham letter dated 02.08.2022, it was found that fake export documents by putting fake stamp of non-existing customs officers at LCS Mankachar, Dhubri, Assam were created as evidence of export. The name of Customs officers for whom signature were made on export documents, were fake and/or not posted at LCS Mankachar, Dhubri, Assam. During the course of investigation, it was reported by DRI, Guwahati & Customs LCS, Mankachar that no exporter by the name M/s Aditya Exports was found and no Indian firm exporting goods to the declared buyers viz. M/s. Sumec Trade International, Dhaka, Bangladesh and M/s GM Trading, Dhaka, Bangladesh was found. Vide Letter dated DRI/HQ/Pol/XIIC-03/RZ/2023 dated 10.08.2023, it was informed that CIID, Bangladesh Customs confirmed that no such entity was found existing at given addresses i.e. M/s. Sumec Trade International, M/s Iqbal Traders and M/s GM Trading, all shown of Dhaka, Bangladesh. (RUD No. 76 colly) Some of the shipping bills having fake stamps & signatures along with envelopes (sent from Karad, Maharashtra having address and sender name pre-written) used for sending those fake proof of exports are appended below:

Request No: 25200591145

SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS

Original
Page No. 1 of 1

Exporter: ADITYA EXPORTS, Shed No 85-88, CPWD Type Sec- 1
KASEZ GANDHIDHAM,
GANDHIDHAM Super, India 370220
GSTIN: 24AAFFA5429C12B24

Invoice No & Date: RG-8008/2022
DT: 18/02/2022
BIN No/IRBI Code No: AFFF429C

Consignee Details:
RAKAYEZ GENERAL TRADING L.L.C POST BOX NO.
KOTIKA DUBAI UNITED ARAB EMIRATES.
Buyer Details:
G M TRADING, 30, BANGABANDHU AVENUE, HUSSAIN CHAMBER FIFTH
FLOOR DHAKA, Bangladesh.

Export Trade Control: Free Export
Under para 2.11 of Foreign Trade
Policy 2015-2020 Read with rule 46
SEZ Rules 2006
SEZ Cargo
Kandla Special Economic Zone
(NKKOLB)
Supply meant for Export by SEZ
Entity under Bond or Letter of
Undertaking without Payment of
Integrated Tax
LQA No.: KASEZ20A15082002-03

IT export under: ☐ Deferred Credit
☐ Joint Venture
☐ Rupee Credit
☒ Others
SEZ CUSTODIAN EXPORT

Custom House Agent: SELF
LIC No:

Pre-Carriage By:
BY ROAD

Place of Receipt By Pre-Carrier:

Vessel/Flight No: Land

Rotation No:

Port of Loading:
Kandla SEZ / Gandhinagar
Country of Destination:
Bangladesh (BD)

Port of Discharge:
Dhaka

Statistical Code & Description of Goods &
Com Scheme Code.

Quantity

Value FOB in INR

1

1142 BAGS

1142 BAGS
CAU8012005, 40
152819 & 152820,
18/02/2022

0041190
BLACK PEPPER

28.500000
MTS

5761180.83

Net Weight: 28500KGS
Gross Weight: 28537.200KGS
Total FOB Value in Words: -
(Rupees Thirty Seven Lakh Sixty One Thousand One Hundred and Eighty One Only)

Analysis of Export Value	Currency	Amount in specified currency	Amount in INR	Full export value OR Where not ascertainable the value which exporter expects to receive on the sale of goods
FOB value	USD	50587.4	3761181	
Freight		0	0	Currency: USD 50587.5
Insurance		0	0	
Commission		0	0	Amount in INR: Net Realisable 3761181
Discount		0	0	
Other Deductions		0	0	
Packing Charges	USD	0	0	

WE HAVE IMPORTED THIS CARGO AGAINST BOE NO. 1001960-14-22-2022 1X40 PCL CAU8012001 (SEAL NO 152819 & 152820) PO NO: PG0512121

TD: 25.12.2021

Declaration: I/we declare that all particulars given herein are true and correct.
(We also attach the declaration(s) under double No.(s).
(We certify that the above declared goods meant for export have been packed & sealed in my presence
Public Notice No. _____ dated _____
(We certify that the above declared goods meant for export have been packed & sealed in my presence
as per statutory requirement under SEZ Act 2005 & SEZ Rule 2006

This SB Form is Digitally Signed & Submitted by
NAIMISH HIMATLAL SOOHA on behalf of SEZ Entity
This SB Form is Assessed & Digitally Signed by
SUDHIR PADAVY, SEZ Authorised Officer on
18/02/2022

SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS

DOCUMENT SUBMITTED

1 Invoice ☐
2 Packing List ☐
3 GR Form ☐
4 Annexure Form ☐
5 ETC Licence ☐
6 Indent ☐
7 Acceptance of Contract ☐
8 Letter of Credit ☐
9 IEC Certificate ☐
10 Post Trade Documents ☐
11 Any Other (Specify) ☐

Vanfed container no. CAIU 8012000 and sent to India
- booked to India

Naresh Bundel
Preventive Officer
LCS Mankachar, Dhubri

Signature

Virender Kumar Choudhary
Superintendent of Customs (P)
LCS Mankachar, Dhubri

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Page 2 of 4

Request ID: 25220057184

SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS

Original
Page No. 1/1

Exporters: ADITYA EXPORTS, Shed No 85-88, CPWD Type Sec - 1
KASEZ Gandhinagar,
GANDHINAGAR, Gurgaon, India, 370230
GSTIN: 24AAFFA429C12R(24)

Invoice No & Date: RG-88727022
DT: 18/02/2022

SB No & Date: 4002842
18/02/2022

Import-Export Code No: 3798000212

Consignee Details: RAKHAT GENERAL TRADING L.L.C. POST BOX NO:
80864, DUBAI, UNITED ARAB EMIRATES.

Q/Cert No & Date:

BIN No./RBI Code No: AAFFA429C

State of Origin of goods: Gujarat (24)

Buyer Details: USAL TRADERS, OLD DHAKA, RN 421, DHAKA, Bangladesh.

Export Trade Control: Free Export
under para 2.01 of Foreign Trade
Policy 2015-2020 Read with rule 48 of
SEZ Rules 2005.

SEZ Cargo
Kandla Special Economic Zone
(INXDL6)

Supply meant for Export by SEZ
Entity under Bond or Letter of
Undertaking without Payment of
Integrated Tax
LOA No.: KASEZ/A/18092002-03

Type of Shipment: ☐ Outright Sale
☐ Consignment Export
☒ Others
SEZ CUSTODIAN EXPORT

Custom House Agent: SELF L/C No:

Pre-Carriage By: BY ROAD

Place of Receipt By Pre-Carrier:

Vessel/Flight No: Land

Rotation No:

Port of Loading: Kandla SEZ / Gandhinagar

Nature of Contract: ☐ CIF ☐ CF ☐ C1 ☒ FOB

Port of Discharge: Dhaka

Country of Destination: Bangladesh (BD)

Exchange Rate US 14 of CA: 74.35

Currency of Invoice: USD

S.No	Marks & Nos.	No. & Kind of Pgs. Container Nos.	Statistical Code & Description of Goods & EXIM Scheme Code.	Quantity	Value FOB in INR
1	1138 BAGS	1138 BGS WHLU5473970, 40, 152813 & 152814, 17/02/2022	0904190 BLACK PEPPER (ORIGIN BRAZIL)	22.50000 MTS	2634778.13
2			0904190 WHITE PEPPER (ORIGIN VIETNAM)	5.85000 MTS	817943.89

Net Weight: 28450KGS
Gross Weight: 28818.800KGS
Total FOB Value in Words: -
Rupees Thirty Five Lakh Fifty Two Thousand Seven Hundred and Twenty Two Only)

Analysis of Export Value	Currency	Amount in specified Currency	Amount in INR
FOB value	USD	47783.75	3552722
Freight		0	0
Insurance		0	0
Commission		0	0
Discount		0	0
Other Deductions		0	0
Packing Charges	USD	0	0

Full export value OR Where not ascertainable the
value which exporter expects to receive on the
sale of goods.

Currency: USD 47783.75

Amount in INR: Net Realizable 3552722

ME HAVE IMPORTED THIS CARGO AGAINST BOE NO. 1001880-14.02.2022 1X40 FCL WHLU5473970 (SEAL NO 152813 & 152814) PO NO: P00942021
DT: 24.12.2021

Declaration: I/we declare that all particulars given herein are true and correct.
(I/we also attach the declaration(s) under clause No.18)

Public Notice No. _____ dated: _____

I/we certify that the above declared goods meant for export have been packed & sealed in my presence
as per statutory requirement under SEZ Act 2005 & SEZ Rule 2005.

This SB Form is Digitally Signed & Submitted by
NANISH HIMATLAL SOOHA on behalf of SEZ Entity

This SB Form is Assessed & Digitally Signed by
SUDHR YADAV, SEZ Authorized Officer on
18/02/2022

02/22/2022

Page 2 of 4

SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS

Original

DOCUMENT SUBMITTED

1 Invoice ☐
2 Packing List ☐
3 GR Form ☐
4 Authorisation Form ☐
5 ETC Licence ☐
6 Indent ☐
7 Acceptance of Contract ☐
8 Letter of Credit ☐
9 CC Certificate ☐
10 Port Trust Documents ☐
11 Any Other (Specify) ☐

Verified container No WHLU 5473970 and seal No 152814
forwarded to intent

N Bundel
26/02/22
Naresh Bundel
Preventive Officer
LCS Mankachar, Dhuri

Seep/DC
V Kumar
26/02/22
Virender Kumar Choudhary
विदेन्द्र कुमार चौधरी
Superintendent of Customs (P)
LCS Mankachar, Dhuri

02/22/2022

Page 1 of 4

Request ID: 252200578700

SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS

Original
Page No. 3/3

Exporters: ADITYA EXPORTS, Shed No 85-88, CPWD Type Sec - 1
KASEZ Gandhinagar,
GANDHINAGAR, Gurgaon, India, 370230
GSTIN: 24AAFFA429C12R(24)

Invoice No & Date: RG-88727022
DT: 18/02/2022

SB No & Date: 4002842
18/02/2022

Import-Export Code No: 3798000212

Consignee Details: RAKHAT GENERAL TRADING L.L.C. POST BOX NO:
80864, DUBAI, UNITED ARAB EMIRATES.

Q/Cert No & Date:

BIN No./RBI Code No: AAFFA429C

State of Origin of goods: Gujarat (24)

Buyer Details: USAL TRADERS, OLD DHAKA, RN 421, DHAKA, Bangladesh.

Export Trade Control: Free Export
under para 2.01 of Foreign Trade
Policy 2015-2020 Read with rule 48 of
SEZ Rules 2005.

SEZ Cargo
Kandla Special Economic Zone
(INXDL6)

Supply meant for Export by SEZ
Entity under Bond or Letter of
Undertaking without Payment of
Integrated Tax
LOA No.: KASEZ/A/18092002-03

Type of Shipment: ☐ Outright Sale
☐ Consignment Export
☒ Others
SEZ CUSTODIAN EXPORT

Custom House Agent: SELF L/C No:

Pre-Carriage By: BY ROAD

Place of Receipt By Pre-Carrier:

Vessel/Flight No: Land

Rotation No:

Port of Loading: Kandla SEZ / Gandhinagar

Nature of Contract: ☐ CIF ☐ CF ☐ C1 ☒ FOB

Port of Discharge: Dhaka

Country of Destination: Bangladesh (BD)

Exchange Rate US 14 of CA: 74.35

Currency of Invoice: USD

S.No	Marks & Nos.	No. & Kind of Pgs. Container Nos.	Statistical Code & Description of Goods & EXIM Scheme Code.	Quantity	Value FOB in INR
1	1140 BAGS	1140 BGS WHLU5474123, 40, 152813 & 152815, 17/02/2022	0904190 BLACK PEPPER (ORIGIN VIETNAM)	26.00000 MTS	3431232.5
2			0904190 WHITE PEPPER (ORIGIN VIETNAM)	2.50000 MTS	368865.63

Net Weight: 28850KGS
Gross Weight: 29218.800KGS
Total FOB Value in Words: -
Rupees Thirty Eight Lakh Three Thousand Nine Hundred and Forty Three Only)

Analysis of Export Value	Currency	Amount in specified Currency	Amount in INR
FOB value	USD	51337.5	3818943
Freight		0	0
Insurance		0	0
Commission		0	0
Discount		0	0
Other Deductions		0	0
Packing Charges	USD	0	0

Full export value OR Where not ascertainable the
value which exporter expects to receive on the
sale of goods.

Currency: USD 51337.5

Amount in INR: Net Realizable 3818943

ME HAVE IMPORTED THIS CARGO AGAINST BOE NO. 1001880-14.02.2022 1X40 FCL WHLU5475123 (SEAL NO 152801 & 152806) PO NO: P00941422
DT: 25.12.2021

Declaration: I/we declare that all particulars given herein are true and correct.
(I/we also attach the declaration(s) under clause No.18)

Public Notice No. _____ dated: _____

I/we certify that the above declared goods meant for export have been packed & sealed in my presence
as per statutory requirement under SEZ Act 2005 & SEZ Rule 2005.

This SB Form is Digitally Signed & Submitted by
NANISH HIMATLAL SOOHA on behalf of SEZ Entity

This SB Form is Assessed & Digitally Signed by
SUDHR YADAV, SEZ Authorized Officer on
18/02/2022

02/22/2022

Page 2 of 4

SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS

Original

DOCUMENT SUBMITTED

1 Invoice ☐
2 Packing List ☐
3 GR Form ☐
4 Authorisation Form ☐
5 ETC Licence ☐
6 Indent ☐
7 Acceptance of Contract ☐
8 Letter of Credit ☐
9 CC Certificate ☐
10 Port Trust Documents ☐
11 Any Other (Specify) ☐


Verified container no WHLU 5475123 and seal No 152806
forwarded to intent

N Bundel
26/02/22
Naresh Bundel
Preventive Officer
LCS Mankachar, Dhuri

Seep/DC
V Kumar
26/02/22
Virender Kumar Choudhary
विदेन्द्र कुमार चौधरी
Superintendent of Customs (P)
LCS Mankachar, Dhuri

02/22/2022

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SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS					
Request Id: 25220075453				Page No: 0011	
Exporter: ADITYA EXPORTS, Shed No 85-88, CPWD Type Sec - 1 KASEZ Gachindham, GANDHIHAM, Gajral, India 370203 GSTIN: 24AAFA0429C12B(N)			Invoice No & Date: IQ-8607/2022 DT: 18/02/2022 SE No & Date: AD02848 18/02/2022		SB No & Date: AD02848 18/02/2022
Consignee Details: RAKAYEZ GENERAL TRADING L.L.C POST BOX NO. 50554 DUBAI UNITED ARAB EMIRATES Buyer Details: SUNG TRADING INTERNATIONAL, 120A, MUHTHELHI EA, GROUND FLOOR, DHAKA Bangladesh.			Import-Export Code No: 3780000212 Bin No/RB Code No: AAXFA429C Status of Origin of Goods: Suijant (24)		Import under: <input type="checkbox"/> Deferred Credit <input type="checkbox"/> Joint Ventures <input type="checkbox"/> Rupee Credit <input checked="" type="checkbox"/> Others
Custom House Agent: SELF LIC No:			Export Trade Control: Free Export Under para 2.1 of foreign Trade Policy 2015-2020 Read with rule 48 of SEZ Rules 2006. SEZ Cargo: Kanda Special Economic Zone (NKMDLE) Supply meant for Export by SEZ Entity under Bond or Letter of Underwriting without Payment of Integrated Tax LOA No.: -KASEZ/18/09/2022-03		RB's Approval/Cit No. & Date: Type of Shipment: <input type="checkbox"/> Durgant Sale <input type="checkbox"/> Consignment Export <input type="checkbox"/> Others SEZ CUSTOMER EXPORT
Pre-Carriage By: ROAD Vessel/Flight No: Land			Place of Receipt By Pre-Carrier: Rotation No: Port of Loading: Bangladesh (BD) Gachindham		Nature of Contract: <input type="checkbox"/> CF <input type="checkbox"/> OF <input type="checkbox"/> CI <input type="checkbox"/> FOB
Port of Discharge: Dhaka			Country of Destination: Bangladesh (BD)		Exchange Rate US \$4 of CA: 74.35 Currency of Invoice: USD
S.No	Marks & Nos.	No. & Kind of Pkg. Container Nos.	Statistical Code & Description of Goods & EXIM Scheme Code.	Quantity	Value-FOB in INR
1	1140 BAGS	140-BGS INLUS141554/ 40, 152818 & 152812, 17002022	09041190 BLACK PEPPER	28.50000 MTS	3781186.83
Net Weight: 28500KGS Gross Weight: 28628.600KGS Total FOB Value in US Dollars: (Rupees Thirty Seven Lakh Sixty One Thousand One Hundred and Eighty One Only)					
Analysis of Export Value		Currency	Amount in specified currency	Amount in INR	
FOB value		USD	55897.5	3781181	Full export value OR Where not ascertainable the value which exporter expects to receive on the sale of goods Currency: USD 55897.5 Amount in INR: Net Realisable 3781181
Freight			0	0	
Insurance			0	0	
Commission			0	0	
Discount			0	0	
Other Deductions			0	0	
Packing Charges		USD	0	0	
WE HAVE IMPORTED THIS CARGO AGAINST BOE NO. 1001980-14-02/22 14/0 POL INR/US141554 (SEAL NO 152818 & 152812) PO NO 14/01/21/02 D Declaration: I/we declare that all particulars given herein are true and correct. We also attach the declaration/s in under clause No (s). Public Notice No. _____ dated _____. We certify that the above declared goods meant for export have been packed & sealed in my presence as per statutory requirement under SEZ Act 2005 & SEZ Rule 2006.					
This SB Form is Digitally Signed & Submitted by NAMISH HMATLAL SODHA on behalf of SEZ Entity SIGNED BY: YADAV, SEZ Authorised Officer on 18/02/2022					

SHIPPING BILL FOR EXPORT OF DUTY FREE GOODS

DOCUMENTS SUBMITTED

1 Invoice ☐

2 Packing List ☐

3 GR Form ☐

4 AIRWAYBILL Form ☐

5 ETC Licence ☐

6 Index ☐

7 Acceptance of Contract ☐

8 Letter of Credit ☐

9 QC Certificate ☐

10 Port Trust Documents ☐

11 Any Other Specify ☐



Vamfred cantonment NO INKU 614/564 and serial No 1528/12
forwarded to District

Naresh Bundel
28/02/22
Naresh Bundel
Preventive Officer
LCS Mankachar, Dhubri

Sgt/Oc
V Kumar
26/02/22
Virender Kumar Choudhary
विन्द्रे कुमार चौधरी
Superintendent of Customs (P)
LCS Mankachar, Dhubri



<http://onlinenadmi.ca/in/ChippingRill/CRPrintForm.asp?PrintQuantity=11000&> 02/27/2022

<https://corporate.adm.co.in/Client-Details/Client-Details.aspx?ClientID=110000>

76. Aditya Exports
Shed No-85-88 CPWD Type, Sec-1
Rusez Grandhidham Cijarat
India 370230
MOR. No. 9824159902



Gujarat

T0,
ADITYA EXPORTS
SPED NO.1-85-88, CPND TYPE, SEC-1,
KASEL GANDHIDHAM, GANDHIDHAM,
GUJARAT, INDIA, 370230
MOB: 9824159902



GUJARAT

To,
ADITYA EXPORTS,
SHED NO. 1-85-88, CPWD TYPE,
SEC-3, KASEZ GANDHIDHAM,
GANDHIDHAM GUJARAT, INDIA, 370230
9824159902

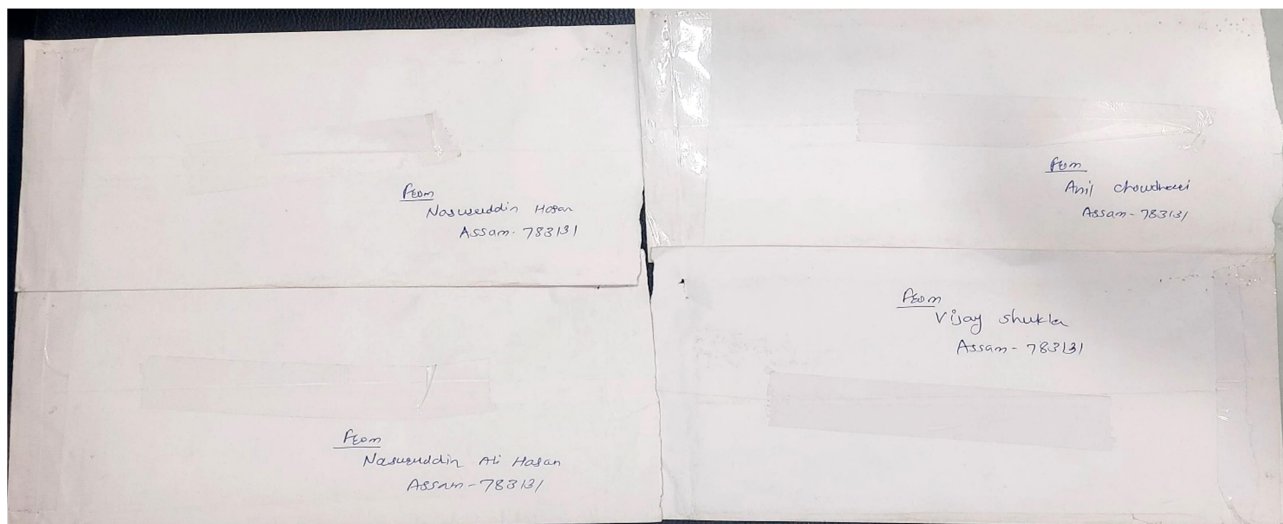


GUJARAT

TO,
ADITYA EXPORTS,
SHEED NO.1-85-88, CPWD TYPE, SEC-1,
KASEZ GANDHIDHAM, GANDHIDHAM,
GUJARAT, INDIA, 370130
MOB:- 9824159902



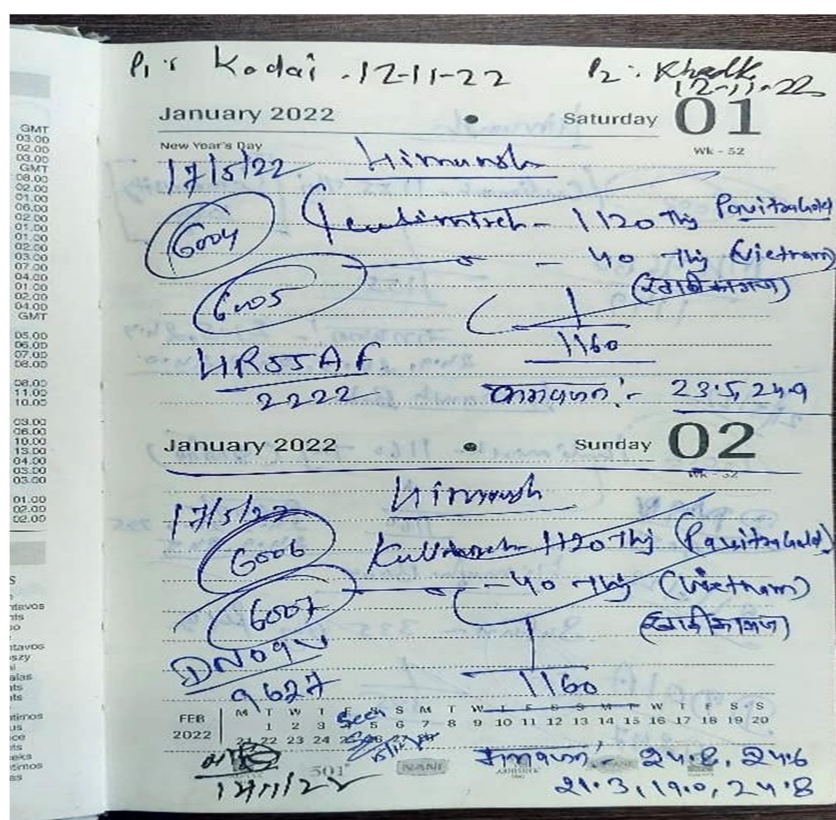
GYARAT

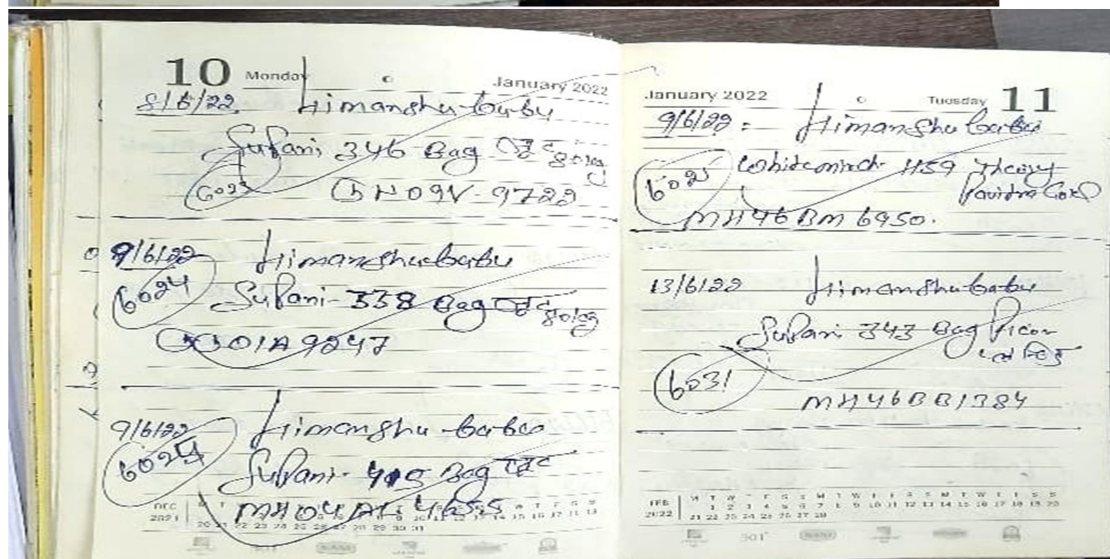
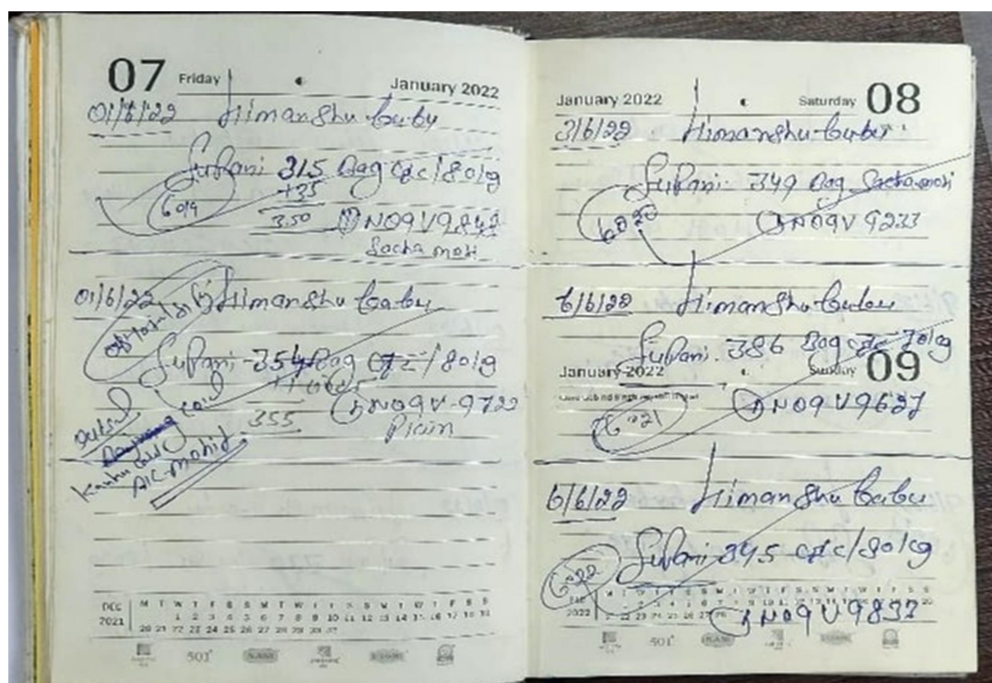


A search was tried to be conducted at premises of transporter shown in the case of exports by M/s Aditya Exports. Vide letter F. No. DRI/MZU/D/Misc-01/2016 (Pt.I) dated 03.08.2022, DRI Mumbai submitted that M/s Royal Cargo Carriers was non-existing. A search was conducted by officers of DRI on 14.06.2023 at the premises of M/s VRC Logistics Pvt. Ltd., J-1/37, Perfect House DLF, Phase-11, Gurgaon. **(RUD No. 77)**

3.2 On analyzing toll data and details of e-way bills related to M/s Aditya Exports, it was observed that several DN No. trucks were being continuously used in transportation and e-way bills were generated. Details of tolls were received for some of the containers used for transportation vide e-mail dated NICDC Logistics Data Services Limited (NLDS) vide e-mail dated 23.08.2022 **(RUD No. 78)** which suggested that containers never went on the route to Mankachar LCS, Assam. Further, GPS details of routes of vehicles were also received from Tech Wheelseye vide e-mail dated 07.09.2022 from which it was gathered that vehicles were destined to Cold Storages near Sonipat. **(RUD No. 79)**. During the search conducted by DRI, some details were withdrawn vide panchnama dated 14.06.2023 related to the transportation facility provided by M/s VRC Logistics Pvt. Ltd.

3.3 During searches conducted by officers of DRI vide panchnama dated 12.11.2022 at premises of M/s Sneh Cold Storage & Warehouse, Vill-Wazirpur Saboli, Piau Maniyari-Narela Road, Distt.- Sonipat (Haryana), a diary was recovered against which some entries clearly reflected vehicle numbers and names such as Himanshu Babu, Shaym Babu, Kanha Cold A/c Mohit alongwith cargo details. Some of the images from Diary are reproduced below:





3.4 One of the vehicles used for diversion of goods in the domestic market was found as DN09V9722. It was noticed that said vehicle was related to Shri Abdullah Aizullah Khan (National Cargo Movers), House No. 1251 at Kilavani Naka, Dreamland Cinema Road, Silvassa, Dadar & Nagar Haveli. The vehicle was found parked near Jawaharlal Nehru Port Authority premises. The said Vehicle DN09V9722 was detained under Panchnama and Detention Memo (**RUD No. 80**) dated 05.09.2022 and handed over for safe custody to Head of operation, Examination Yard, Centralized Parking Plaza. However, the same was released vide letter dated 16.02.2023 (**RUD No. 81**)

3.5 Vide Panchnama dated 01.02.2023 drawn at office of DRI DZU, the notes seized from residential premises of Shri Mohit Goel were deposited in Government account. As 4 notes of Rs. 500 denomination were found multipiece/fake, credit was only given to Rs. 59,98,000/- (**RUD No. 82**). During investigation, it was confirmed that the said amount was found to be sale proceeds of smuggled goods. Shri Mohit Goel also himself confirmed that cash recovered from his home during the search represents unbilled black pepper cash sales. The said amount of Rs. 59,98,000/- is liable for confiscation under Section 121 of the Customs Act, 1962 as it is confirmed that the amount are sale proceeds of smuggled goods. (**RUD No. 82**).

3.6 An analysis of the agreements executed by M/s Aditya Exports with the following foreign entities—(i) Mr. Sakhar Hasan Khalil representing M/s Techno Zone General Trading LLC, P.O. Box 97755, Dubai, UAE; (ii) M/s Rakayez General Trading LLC, P.O. Box 501834, Dubai, UAE; and (iii) Mr. Md. Zahidul Islam representing M/s Divine General Trading-EZE/LLC, A-0024-311, Flamingo Villas, Ajman Media City Free Zone (AMCFZ), Ajman, UAE (**RUD No. 83 colly**).—revealed that no individuals associated with these foreign entities were ever in contact with any representative of M/s Aditya Exports. Furthermore, Shri Pankaj K. Thakker was unable to provide the whereabouts or contact numbers of the foreign signatories, despite these details purportedly being documented in the KYC section of the agreements.

It is also observed that Clause XX of all the agreements made with overseas entities expressly stated that “all inbound and outbound transportation of containers and loading/unloading of cargo pertaining to imports, exports, and DTA clearances shall be undertaken by Aditya Exports' authorized transporter at the cost of the consignee.” However, the conditions outlined in the agreement were blatantly disregarded as inbound as well as outbound transportation was to be arranged by M/s Aditya Exports while during investigation, it has been stated by Shri Pankaj K. Thakker and his team that transportation was being arranged by overseas entities. This clearly reflects that the agreements suffered from inadequate KYC compliance and a fundamental breach of contractual terms. The details of imports made by M/s Aditya Exports in the name of all three foreign entities are as per given below table:

Name of Foreign Entity	Areca Nuts/Betel Nuts	Black Pepper/White Pepper
M/s Techno Zone General Trading LLC	1 BE – 105.7 MTS	1 BE – 28 MTS
M/s Divine General Trading-FZE/LLC	28 BEs – 3364.03 MTS	26 BEs – 1791.9 MTS
M/s Rakayez General Trading LLC	8 BEs – 521.844 MTS	20 BEs – 940.675 MTS

3.7 Summons were also issued to all three foreign entities mentioned above, however, all three entities, vide identical e-mails dated 24.12.2022 replied to said summons. It was observed that the pattern of signatures observed in the agreements executed with M/s Aditya Exports and the reply e-mails received from these foreign entities clearly suggest the use of pre-stamped, scanned signatures. This uniformity raises concerns regarding the authenticity and genuineness of the communications exchanged, as well as the intent behind such documentation.

3.8 Vide letter F.No. KASEZ-Pn10Misc/12/2022-SEZ-KANDLA dated 10.09.2022, KASEZ authorities provided certified copies of all Customs transactions—Export and DTA—as received from NSDL (**RUD No. 84**). System-generated Gate Register entries showing vehicle movements and cargo details were attached.

3.9 Vide letter F. No. KASEZ-Pn10Misc/12/2022-SEZ-KANDLA dated 15.06.2023, KASEZ authorities provided certified copies of Proof of Exports which was submitted by M/s Aditya Exports to KASEZ and also the Examination Reports (**RUD No.85**). It was clarified that SEZ export procedures under Rule 45 and 46 of SEZ Rules, 2006 do not mandate formal monitoring of proof of exports.

3.10 The LOA addition dated 09.11.2022, explicitly says that in case of ‘Betel Nuts/Areca Nuts’ falling under HS Code 080280 and Black Pepper, etc., falling under HS Code 090411 must follow CIF value of Rs. 251/- per kg or more and Rs. 500/- per kgs respectively. However, in both cases, LOA conditions were violated and said goods were imported at much lower price without following MIP (**RUD No. 86**)

3.11 Panchnama dated 17/18/19/20.08.2022 was drawn at the Cyber Forensic Laboratory, DRI Mumbai Zonal Unit for hard disk retrieved from premises of M/s Aditya Exports and M/s Krishna Shipping & Allied Services. Panchnama dated 13/14/15.02.2023 was drawn the Cyber Forensic Laboratory, DRI Mumbai Zonal Unit (**RUD No. 87**). The mobile and hard disk analysis data suggested that all documentation work related to M/s Aditya Exports was being handled by M/s Krishna Shipping & Allied Services at their office. As during the statements of employees of M/s Aditya Exports and M/s Krishna Shipping & Allied Services along with statements of Shri Pankaj K. Thakker, the same has already been confirmed, no separate documentation is being attached.

4. Response against Summons:

4.1 Initially summons dated 28.07.2022 was issued to Shri Pankaj Thakker, Shri Mehul Pujara and Shri Naimish Sodha asking for appearance on 29.07.2022, however vide e-mail dated 28.07.2022, Shri Mehul Pujara submitted vide e-mail dated 28.07.2022 that he was out of town in a business trip for 10 to 15 days. Shri Pankaj K Thakker

submitted vide e-mail dated 29.07.2022 that he not in position to attend the said summons due to his physical health condition. Shri Naimish Sodha vide e-mail dated 29.07.2022 submitted that he is having viral fever and cold and asked for 4-5 days extension. **(RUD No. 88 colly)**.

4.2 Summons dated 13.08.2022 was issued to Shri Pankaj Thakker and Shri Mehul Pujara asking for appearance on 17.08.2022 and 18.08.2022 respectively, however vide e-mail dated 16.08.2022, their advocate submitted that his clients Shri Pankaj Thakker and Shri Mehul Pujara may be allowed to appear in person along with their advocate **(RUD No. 89 colly)** The sequence and timing of these submissions strongly suggest a deliberate attempt to avoid inquiry proceedings at a critical juncture when the case had just been registered. Their coordinated absence underscores their collective involvement in the conspiracy. Despite multiple opportunities, the individuals failed to present themselves before the DRI, reflecting a sustained and calculated effort to evade the investigative process. It also clearly establishes that they were well aware about the diversion of goods.

4.3 Summons dated 16.09.2022 were issued to (i) M/s Techno Zone General Trading LLC, Post Box No. 97755, Dubai, United Arab Emirates, (ii) M/s Rakayez General Trading LLC, Post Box No. 501834, Dubai, United Arab Emirates and (iii) M/s Divine General Trading-EZE/LLC, A-0024-311, Flamingo Villas, Ajman Media City Free Zone (AMCFZ), Ajman, United Arab Emirates for appearance through the Director/Partner/Authorised Person on 04.10.2022, 03.10.2022 and 05.10.2022 respectively. **(RUD No. 90 colly)**. Summons dated 07.12.2022 were again issued to (i) M/s Techno Zone General Trading LLC, Post Box No. 97755, Dubai, United Arab Emirates, (ii) M/s Rakayez General Trading LLC, Post Box No. 501834, Dubai, United Arab Emirates and (iii) M/s Divine General Trading-EZE/LLC, A-0024-311, Flamingo Villas, Ajman Media City Free Zone (AMCFZ), Ajman, United Arab Emirates for appearance through the Director/Partner/Authorised Person on 20.12.2022. However, all three entities, vide identical e-mails dated 24.12.2022 **(RUD No. 91 colly)**, submitted that the issuance of summons was in contravention of the procedure laid down under Indian law, specifically citing the Code of Criminal Procedure, 1973. They contended that being foreign entities, they do not fall under the jurisdiction of the Directorate of Revenue Intelligence (DRI), and hence, the summons were invalid and unenforceable.

4.4 Summons were also issued to (i) M/s Iqbal Traders, Bangladesh, (ii) M/s G.M. Trading, Bangladesh and M/s Sumec Trade International, Bangladesh, however no reply was received as earlier mentioned, that said entities were nonexistent. **(RUD No. 92)**

4.5 Summons dated 07.12.2022 was issued to Shri Manish Kumar Jain at address House No. A-74, Swasthya Vihar, Delhi-110092 for appearance on 17.12.2022. Summons dated 07.12.2022 were issued to Shri Rakes Devdas Chogule, S/o Devdas Chogule, Room No. 06, Building No. 7, KL-6A Association, Sector-1E, Near McDonalds, Kalamboli Node, Raigarh, Maharashtra-410216, Shri Shrikant Munde, House No. 272, Shivkar Gav, Panvel, Raigarh, Maharashtra-410206 and Harshad Khandalkar, C Wing, 105, Sunflower CHS, Plot No. 226 at Old Panvel, Near Rupali Cinema, Raigarh, Maharashtra asking for appearance on 14.12.2022, 19.12.2022 and 19.12.2022 respectively but all returned undelivered. Summons issued to Shri Harshad Khandalkar returned with remarks 'Unclaimed' while others returned with 'Left' **(RUD No. 93 colly)**.

4.6 Summons dated 22.03.2023, 05.04.2023, 16.05.2023, 25.05.2023, 06.06.2023, 23.06.2023 **(RUD No. 94 colly)** were issued to Proprietor of M/s Parth Global Impex to clarify the supply of offending 256.960 MT Areca nuts showing themselves supplier and to comply with the Summons. But except giving grounds of ill-health and merely providing documents having incorrect material particulars, nothing was clarified /complied with by M/s Parth Global Impex. Shri Sovit Jain, (Resident of A-1/296B, Lawrence Road, Keshav Puram, Delhi-110035) who played role of mediator was also issued Summons dated 11.01.2023, 13.06.2023 & 23.06.2023 **(RUD No. 95)** but he also did not appear for recording his statement before the investigating officers of DRI.

4.7 Summons dated 13.11.2022 was issued to Shri Himanshu Purani asking for appearance on 16.11.2022 which was served through Neelam Purani, wife of Shri Himanshu Purani but he failed to appear against said summons. Again, Summons was issued on 07.12.2022 for appearance on 12.12.2022, but he again failed to appear. Again, Summons were issued on 11.01.2023 for appearance on 17.01.2023, Summons

dated 20.01.2023 for appearance on 07.02.2023, Summons dated 09.02.2023 for appearance on 10.02.2023 but he again failed to appear. **(RUD No. 96 colly)**.

4.8 Summons dated 28.01.2023 was issued to Shri Mohit Goel asking for appearance on 29.01.2023 at DRI Delhi Office which was served through Nivida Goel, wife of Shri Mohit Goel but he failed to appear against said summons. Again, Summons was issued on 30.01.2023 for appearance on 31.01.2023 at DRI Delhi Office, but he again failed to appear. Again, Summons was issued on 11.01.2023 for appearance on 17.01.2023, and summons dated 20.01.2023 for appearance on 07.02.2023 but he again failed to appear. **(RUD No. 97 colly)**

5. Arrests :

(i) Shri Pankaj Karsanbhai Thakker and Shri Mehul Pujara were arrested on 13.11.2022 and both the accused were presented before Additional Chief Judicial Magistrate, Gandhidham on 14.11.2022. Shri Pankaj Karsanbhai Thakker and Shri Mehul Pujara were granted bail by Additional Sessions Judge vide order dated 29.11.2022 in the Cr. Misc. (Reg.) Bail Application No. 622/202 and 623/2022 respectively. Further applications were filed in Hon'ble High Court of Gujarat for cancellation of bail Shri Pankaj Karsanbhai Thakker and Shri Mehul Pujara vide Cr. Misc. Application No. 14465 of 2023 and Cr. Misc. Application No. 17556 of 2023 respectively, which is pending before Hon'ble High Court of Gujarat.

(ii) Shri Naveen Goel alias Tinu was arrested on 07.02.2023 at Delhi on the grounds that out of total goods diverted by M/s Aditya Exports valued at Rs. 218 Crores around Rs. 27.99 Crores and customs duty implication of Rs. 25.58 crores out of Rs. 231 crores pertain to Shri Naveen Goel. He was produced before Additional Chief Judicial Magistrate, Gandhidham on 08.02.2023 (from transit remand from Delhi). Shri Naveen Goel was granted bail by Additional Sessions Judge vide order dated 17.02.2023 in the Cr. Misc. (Reg.) Bail Application No. 99/2023.

(iii) Anticipatory Bail to Shri Mohit Goel: Shri Mohit Goel filed Anticipatory Bail Application before Hon'ble Patiala House Court, New Delhi vide application No. 186/2023. Anticipatory bail was granted to Shri Mohit Goel vide order dated 08.02.2023. A petition was filed the High Court of Delhi challenging aforesaid order dated 08.02.2023 which was further dismissed vide order dated 02.09.2024 of Hon'ble High Court of Delhi after Shri Mohit Goel joined the investigation.

(iv) Anticipatory Bail to Shri Himanshu Purani: Shri Himanshu Purani filed Anticipatory Bail Application before Hon'ble Sessions Judge vide application No. 615/2022 which was rejected vide order dated 31.01.2023 and was asked to appear before DRI within 7 days.

6. Extension under Section 110(2) of the Customs Act, 1962 for issuance of Show cause Notice:

Vide letter F.No. GEN/ADJ/COMM/275/2024-Adjn-O/o- Commr-Cus-Kandla dated 10.07.2024 issued by Deputy Commissioner (Adj.), it was informed that Custom House Kandla, the Commissioner of Customs, Custom House Kandla has granted extension of one year from 25.07.2024 for issuance of SCN under the provisions of Section 28BB of the Customs Act, 1962. **(RUD No. 98)**

7. TO SUM UP: -

7.1 Acting upon a specific intelligence of evasion of Customs Duty by way of diversion of imported goods from Kandla Special Economic Zone (KASEZ) to Domestic Tariff Area (DTA) in guise of export to Bangladesh, a case was initiated against M/s. Aditya Exports, Gandhidham under provisions of Customs Act, 1962 read with SEZ Act, 2005 and Rules framed thereunder. The intelligence received suggested that Arecanuts/Betel Nuts and Black Pepper/White Pepper were imported duty free and warehoused in KASEZ Unit M/s. Aditya Exports for the purpose of export to Dhaka, Bangladesh; that after clearance from KASEZ, the imported goods were being diverted to domestic market instead of being exported. M/s Aditya Exports, Gandhidham was issued Letter of Approval (LOA) by the competent authority of KASEZ for Duty free warehousing imported goods. As per provisions of SEZ Act, 2005 and Rules framed thereunder, Customs Duty was payable on clearance of imported goods to Domestic Tariff Area (DTA) and no Customs Duty was payable if the goods are exported/re-exported from KASEZ.

7.2 Investigation revealed that M/s Aditya Exports, Gandhidham had entered into contracts/agreements with overseas companies viz. M/s Rakayez General Trading LLC,

M/s Divine General Trading LLC, M/s. Technozone General Trading LLC etc. for warehousing the imported goods. Investigation revealed that the declared Partners of M/s Aditya Exports were Shri Mehul Pujara and Shri Naimish Sodha whereas entire activities were monitored and controlled by Shri Pankaj Karsanbhai Thakkar who was engaged in the business of Customs Clearance as Partner of Customs Broker firm M/s. Krishna Shipping and Allied Services. M/s Aditya Exports warehoused the imported Arecanuts/Betelnuts, Black/White pepper by filing warehousing Bills of Entry and subsequently filed Shipping Bills for export of such imported goods on behalf of some overseas companies. The imported goods were shown exported to Bangladesh through LCS Mankachar, whereas, enquiries carried out with LCS Mankachar, under Customs Division, Dhubri revealed that no such exports of goods pertaining to M/s Aditya Exports had ever occurred from the said LCS; that fake export documents by putting fake stamp of non-existing customs officers at LCS Mankachar, Dhubri, Assam were created as evidence of export. The name of Customs officers for whom signature were made on export documents, were fake and/or not posted at LCS Mankachar, Dhubri, Assam. During the course of investigation, it was reported by DRI, Guwahati & Customs LCS, Mankachar that no exporter by the name M/s Aditya Exports was found and no Indian firm exporting goods to the declared buyers viz. M/s. Sumec Trade International, Dhaka, Bangladesh and M/s GM Trading, Dhaka, Bangladesh was found.

7.3 Investigation further revealed that as per well hatched conspiracy, the goods were first imported duty free in KASEZ, de-stuffed in warehouse of M/s. Aditya Exports and later on, the same were taken out of the SEZ in trucks having fake number plates for export. After coming out of SEZ gate the actual number plates of the trucks were used. As per the GPS data of such trucks, it was revealed that there was no movement of goods beyond Sonipat (Haryana). The data obtained from NICDC Logistics Data Services (NLDS) for movement of export containers, also indicated movement of containers crossing tolls of Rajasthan and going upto Sonipat (Haryana) and returning back from there. No movement of containers was shown towards LCS, Mankachar (Assam). Searches carried out at multiple locations across India resulted in recovery of incriminating documents evidencing diversion of goods and portraying role of various other persons involved therein.

7.4 During the course of investigation, Shri Pankaj Thakker himself admitted that he and his team was handling the work related to loading, unloading, storage of goods in warehouse of M/s. Aditya Exports, KASEZ, Gandhidham and also do documentation work pertaining to import, export and DTA clearance of M/s. Aditya Exports. He also stated that though his name was not appearing on registration documents of M/s. Aditya Exports, he was managing the operations of M/s. Aditya Exports himself and through his team.

7.5 It was noticed during investigation that after getting the shipping bills assessed, Shri Pankaj Thakker used to hand over the documents such as Shipping Bill, invoice, packing list etc. to the drivers of the trailer/vehicle carrying export containers; that along with the documents, he used to give the driver empty envelope mentioning address of M/s Aditya Exports' Warehouse to send the endorsed Shipping Bills as proof of export. Investigation further revealed that such envelopes containing proof of export documents having forged signature & stamped of Customs officers were received by them through Shree Nandan Courier Limited from Karad, Maharashtra. These bogus/fake proof of export for the consignments of M/s. Aditya Exports were submitted to KASEZ Customs authorities as per directions of Shri Pankaj Thakker.

7.6 On the base of toll data, data received from NICDC Logistics Data Services Limited (NLDS) and Wheelseye vehicle GPS tracking, investigation was extended to various cold storage owners, some of the buyers of goods, sale agents, transporters, drivers of vehicles used also confirmed that after clearance of subject goods from KASEZ, the same were offloaded at cold storages in Kundli, Sonipat (Haryana) area and sold in Delhi, Nagpur etc. and no goods were exported. Search conducted at M/s Kanha Cold Storage and statement of Shri Ankur Gupta confirmed that containers mounted on trailer arrived at their cold storage from Kandla SEZ warehouse named M/s Aditya Exports.

7.7 Similarly, searches conducted at cold storage/warehouses of M/s Leh Cold Storage, M/s Bajrang Cold Storage and M/s Sneh Quality Spices Pvt. Ltd., confirmed that containers mounted on trailers arrived at their premises and shifting of goods from one vehicle to another was being done on instructions from various persons which included Shri Mohit Goel (Mb No. 8368132244, posed himself as 'Nishu') and Shri Himanshu

Purani. Statements revealed that Naveen Goel alias Tinu, Mohit Goel, Himanshu Purani were main persons who were knowingly dealing with the smuggled goods. During investigation name of Shri Manish Kumar Jain was unearthed. Manish Kumar Jain was residing in UAE has an important role in devising the entire scam. Investigation was carried out by way of searches at the available residential address of Shri Manish Kumar Jain but during the search his family members informed that he was disowned by their family from all movable and immovable properties and personal relations with Manish Kumar Jain. He did not join the investigation proceedings in spite of repeatedly summoned by the officers. Despite exhaustive inquiries, no information has been obtained regarding Shri Aman Verma, and his current whereabouts remain unknown. It thus appears that “Shri Aman Verma” is a fabricated identity unconnected to any foreign entity. This alias appears to have been deliberately employed by Shri Manish Kumar Jain and Shri Pankaj K. Thakker with the intent to mislead the investigation conducted by the DRI.

7.8 Shri Mohit Goel operated as a commission agent and was actively involved in arranging, and trading Areca Nuts and Black Pepper consignments originating from KASEZ, shown as exports but diverted to DTA. Despite being summoned, he evaded appearance and was granted anticipatory bail later. Rs. 60 lakh in unaccounted cash was recovered from his residence which was linked to sales of diverted goods. Shri Naveen Goel alias Tinu played a crucial role in receiving and clearing diverted black pepper and supari consignments from cold storages in Kundli/Sonipat. Entries from recovered diaries and inward/outward registers confirmed his direct involvement in handling approximately 403.775 MT of Black Pepper and 113.660 MT of Supari. He procured goods from Shri Himanshu Purani against cash, without bills or documentation, and deliberately destroyed transactional records fearing exposure. Shri Himanshu Purani was a key operative in arranging and diverting duty-free goods, particularly Areca Nuts and Black Pepper, from M/s Aditya Exports into the domestic market. He liaised with multiple buyers—including Shri Mohit Goel and Shri Naveen Goel alias Tinu—and coordinated logistics, delivery schedules, and informal cash settlements. Statements from cold storage managers confirmed that goods were stored or shifted under his telephonic instructions. He failed to appear before authorities despite repeated summons. Shri Sovit Jain was identified as a sales broker and buyer in Khari Baoli, who participated in the downstream procurement and distribution of diverted Areca Nuts. He procured goods from Shri Himanshu Purani.

7.9 The investigation uncovered that the entire logistics chain facilitating the diversion of duty-free imported goods into the Domestic Tariff Area (DTA) was meticulously manipulated using fake and non-existent transport entities. Vehicle numbers and transport details declared in documents were fictitious and did not correspond to any legitimately operating transporters. These forged identities were strategically used to mask the true movement of goods, allowing consignments cleared from KASEZ to be routed to various cold storages and markets across the country. It is evident that this large-scale evasion network was masterminded by Shri Pankaj Karsanbhai Thakker, who executed and controlled the entire supply chain, from filing falsified documents to orchestrating fake courier transactions and staging counterfeit proof of export. Further, statements and documentary trails point to the involvement of Shri Manish Kumar Jain, a UAE-based associate, who played a pivotal role in conceptualizing the import-diversion strategy and mobilizing buyers, intermediaries, and shell firms. Despite repeated summons, Shri Manish Kumar Jain failed to cooperate with the investigation and was reported to have been disowned by his family, distancing themselves from his personal and business dealings. Together, Shri Pankaj Karsanbhai Thakker and Shri Manish Kumar Jain engineered a multi-jurisdictional smuggling operation involving forged customs documentation, misrepresented buyers, unauthorized clearances, and deliberate suppression of records.

7.10 On the basis of evidences gathered during investigation, which suggested illegal supply of 256.960 MT Areca nuts from Delhi to Nagpur showing name of M/s. Parth Global Impex as supplier, search was carried out at the premises of the M/s. Parth Global Impex, Delhi under Panchnama dated 28.01.2023. Further, there was reason to believe that the subject detained goods were offending in nature and the same were part of the consignments cleared from KASEZ, Gandhidham to DTA without payment of Duty in guise of export to Bangladesh. Thus, the detained 1521 bags of Areca nuts having net weight 98595.25 KG valued at around Rs. 3,65,78,838/- @Rs. 371/- per kgs, detained vide Detention Memo/Panchnama dated 28.01.2023 being liable for confiscation under Section 111(m), 111(j) and 111(o) of Customs Act., 1962, were placed under seizure

under the proviso to Section 110(1) of the Customs Act, 1962 vide seizure memo dated 06.07.2023. A SCN F. No. GEN/ADJ/ADC/121/2024-Adjn-O/o Commr-Cus- kandla dated 24.01.2024 has already been issued proposing confiscation of the seized goods. **(RUD No. 99)**

7.11 Further, it was informed by Joint Development Commissioner vide letter dated KASEZ/IA/1909/2002-03/Vol.I-413 dated 06.11.2023 that a show cause notice dated 22.05.2023 to M/s Aditya Exports has been issued under provisions of Section 14, read with Section 11 and Section 13 of the F.T. (D&R) Act, 1992 (22 of 1992) as made applicable vide Rule 54(2) of the SEZ Rules, 2006.

7.12 The present SCN covers diversion of goods meant for exports into DTA while another case was also investigated by DRI Ludhiana in the matter of M/s Aditya Exports which covered undervaluation and mis-declaration of goods cleared into DTA.

8. Confiscation of goods diverted into DTA meant for exports :

8.1 It is evident from the preceding discussion that the impugned goods were cleared from Kandla SEZ by M/s. Aditya Exports under the guise of export to Bangladesh. However, the Shipping Bills filed by the said firm contained mis-declarations regarding both the buyers and the country of destination. Subsequent to the purported export, M/s. Aditya Exports submitted Shipping Bills bearing falsified endorsements of export, including bearing counterfeit stamps purportedly affixed by fictitious Customs officials at LCS Mankachar, Dhubri, Assam. These documents were presented before the authorities at Kandla SEZ as purported proof of export. Upon inquiry, LCS Mankachar authorities confirmed that no containerized cargo is handled at the said location, and export operations are conducted solely via open trucks. Furthermore, from April 2021 to the date of reporting by LCS Mankachar (27.08.2022), only Boulder Stones had been exported from the location. This irrefutably establishes that the subject goods were never exported through LCS Mankachar. Similarly, verification conducted through the Customs overseas network revealed that the buyer entities listed in Dhaka, Bangladesh do not exist. Investigations extended across multiple stakeholders—including the warehouse of M/s. Aditya Exports at KASEZ, cold storage facilities in Delhi (NCR), alleged buyer firms, and associated transporters—corroborated that the goods cleared under various Shipping Bills were never exported from India, but were instead diverted into the domestic market.

8.2 In view of the above facts, the impugned goods, as detailed in **Annexure-A** (For Areca Nuts/Betel Nuts covered under CTH 08028010 & 08028020) and **Annexure B** (For Black Pepper/White Pepper) to the Show Cause Notice, were removed from a customs area without the permission of the proper officer and/or contrary to the terms of such permission and thus the same are held to be liable for confiscation under **Section 111(j)** of the Customs Act. The goods imported by them were unloaded from the conveyance without supervision of the proper officer in DTA which resulted in contravention of provisions of Section 34 of Customs Act, 1962 and thus the same are held to be liable for confiscation under **Section 111(h)** of the Customs Act, 1962. M/s Aditya Exports did not file Bill of Entry while removing the goods from Kandla SEZ to DTA and thus the goods so cleared by them are held to be liable for confiscation under **Section 111(l)** of the Customs Act, 1962.

The goods were imported and cleared from Customs to domestic area without complying with the statutory requirement of FSSAI. Standards of areca nuts are prescribed under sub regulation 2.3.55 of Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011 and also in Chapter 2 of Food Safety & Standards (Contaminants, Toxins & Residues) Regulations 2011. Accordingly, import consignments of betel/areca nuts must undergo 100% sampling and testing prior to clearance. Similarly, standards of Black Pepper/White Pepper are also prescribed under Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011.

Further, the Import policy of ITC (HS) for CTH 08028010/ 08028020 of Customs Tariff Act, says that import is Free if CIF value is Rs. 351/- or above per Kilogram. In the subject case, the goods were imported below MIP. Further, MIP conditions are not applicable for imports by units in the SEZ, subject to the condition that **no DTA sale is allowed**. Also, the 'Black Pepper/White Pepper' illegally cleared into DTA were prohibited as MIP was applicable on imports as well as while clearing the same into DTA. As earlier stated, the goods were cleared into DTA after being falsely shown as exported to Bangladesh, violating the Special Economic Zones Act, 2005 and Rules and orders made

there-under. Thus, the offending goods as mentioned in **Annexure-A** and **Annexure-B** are also liable for confiscation under **Section 111(d)** and **Section 111(o)** of the Customs Act, 1962.

8.3. Further, the Shipping Bills and other related documents submitted by M/s Aditya Exports were containing forged/manipulated details of buyers and country of destination for the goods cleared for export from Kandla SEZ. In view of the above facts, the impugned goods, as detailed in Annexure-A and Annexure-B and to this Show Cause Notice, entered for exportation did not correspond in respect of material particulars (details of buyer and country of destination) with the Shipping Bills under this Act and thereby the same are liable for confiscation under **Section 113 (i)** of the Customs Act, 1962. The impugned goods covered under Shipping Bills filed by M/s Aditya Exports (as detailed in Annexure-A and Annexure-B attached to this Show Cause Notice) cleared for exportation but not exported deliberately with fraudulent intention of evasion of Customs Duty and the same were unloaded without the permission of the proper officer. Accordingly, such goods are also liable for confiscation under **Section 113 (k)** of Customs Act, 1962.

8.4 Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, 'Areca Nuts' covered under CTH 080280 are assessed as per Tariff value (US Dollars Per Metric Tonne). The value of goods covered under **Annexure-A** for Areca Nuts/Betel Nuts has been determined as per Tariff value and US Dollars rate applicable on the date of Let Export Order (Reference Section 30 of the SEZ Act, 2005). In case of Black Pepper/White Pepper, value of goods has been ascertained on the basis of MIP applicable to reflect compliance with the stipulated threshold. Thus, the total value of goods covered under **Annexure-A** to the notice comes to **Rs. 183,31,47,295/-** for **3983.5 MTS** of goods (Areca Nuts/Betel Nuts). However, Areca nuts having net weight 98595.25 kgs, valued at Rs. 3,65,78,838/- (Rs. Three Crores Sixty-Five Lakhs Seventy-Eight Thousand Eight Hundred and Thirty-Eight Only) (part of 3983.5 MTs of total cargo illicitly diverted to DTA into India) seized from the premises of M/s Parth Global Impex is available for confiscation for which SCN dated 24.01.2024 has already been issued. Further, the total value of goods covered under **Annexure-B** to the notice comes to **Rs. 138,30,48,075/-** for **2760.575 MTS** of goods (Black Pepper/White Pepper). The total value of goods imported and diverted into DTA without payment of applicable duties comes to **Rs. 321,61,95,370/-**.

9. Demand of Duty:-

9.1. As per the conditions laid down under the legal provisions of Special Economic Zone Act and Rules made thereunder in respect of removal of goods in the Domestic Tariff Area, it is provided that a unit may sell goods and services in the Domestic Tariff area on payment of Customs duties under Section 30 of the SEZ Act, 2005 read with Rule 47 of SEZ Rules, 2006, as applicable to the import of similar goods into India, under the provisions of the Foreign Trade Policy. The DTA sale is subject to restrictions/prohibitions under ITC(HS) of any other law applicable in respect of import of like goods into India, unless exempted otherwise. The Section 30 of SEZ Act, 2005 provides for levy of Customs Duty equivalent to the import duty on the goods cleared from SEZ To DTA. Since the Customs Duty is leviable on import of goods under Section 12 of Customs Act, 1962, it implies that the duty in case of DTA sale of goods from SEZ to DTA is chargeable under Section 12 of the Customs Act, 1962. As apparent from the facts discussed in foregoing paras, M/s Aditya Exports have cleared the subject goods imported without payment of duty, from Kandla SEZ to DTA and failed in making payment of appropriate Customs Duty, M/s Aditya Exports have thus violated the provisions Customs Tariff Act, 1975, Section 12 and various other provisions of Customs Act, 1962 read with of Section 30 of the SEZ Act, 2005 and Rule 47 of SEZ Rules, 2006.

9.2. It is evident that in the instant case the impugned goods were initially imported duty free at Kandla SEZ and subsequently diverted to DTA under the guise of exportation to Bangladesh without discharging any Customs duty as required under Section 30 of SEZ Act, 2005 read with Rule 47 of SEZ Rules, 2006, Section 12 of Customs Act, 1962 and Customs Tariff Act, 1975. Further, in order to show them as genuine and regular exports the fraudsters / conspirators used to produce photocopies of few Shipping Bills having forged endorsements of exportation through Land Customs Station, Makachar, before the Customs authorities in Kandla SEZ, as proof of export. It was the DRI enquiries also extended to the Land Customs Station, Mankachar and across multiple stakeholders—including the warehouse of M/s. Aditya Exports at

KASEZ, cold storage facilities in Delhi (NCR), alleged buyer firms, and associated transporters which had unearthed the modus-operandi and revealed that the subject goods were never exported but were diverted to DTA. The act of producing photocopies of Shipping Bills as proof of export having fake/forged endorsements of exportation clearly shows fraud, mis-declaration, and willful act of evasion of duty on the part of M/s Aditya Exports and its Partners, Shri Pankaj Karsanbhai Thakker and other fraudsters/conspirators. In their investigation, it has been proved that the goods were being diverted to DTA, which is equivalent to import into India (DTA) from SEZ, without payment of duty. M/s Aditya EXports were fully aware of diversion of goods in DTA but conspired, suppressed and colluded through fraud and mis-declaration and evaded huge amount of Customs Duty to the tune of **Rs. 320,38,08,797/-** (total of customs duties as mentioned in Annexure-A and Annexure-B to this notice).

9.3 M/s Aditya Exports acted as the principal importer, while Shri Pankaj Karsanbhai Thakker acting on behalf of M/s Aditya Exports masterminded the fraudulent modus operandi in collusion with various other individuals. The operations ranging from import, warehousing, and purported export were orchestrated under the facade of legitimate trade, concealing a wider conspiracy. In terms of Section 2(26) and Section 2(20) of the Customs Act, 1962, M/s Aditya Exports clearly fall within the statutory definitions of 'importer' and 'exporter', respectively. Accordingly, the liability to pay the appropriate Customs Duty rests squarely upon M/s Aditya Exports.

9.4. Further, the SEZ Unit M/s Aditya Exports has executed a Bond-cum-Legal Undertaking (BCLUT) in Form H under Rule 22 of the SEZ Rules, 2006. In accordance with conditions numbered 4, 9, 10, and 11 of the said undertaking, the Unit has undertaken to pay duty on pilfered goods during transit of pilferage during Transit/goods sold in DTA/reverse the duty benefits availed under Rule 25 of the SEZ Rules, 2006. The undertaking also includes a binding obligation not to dispose the goods into DTA except as permitted under the SEZ Act, 2005 and the rules framed thereunder. As per the Letter of Approval (LOA) issued to the Unit, supply or sale of goods in the DTA is to be conducted strictly in accordance with the provisions of the SEZ Act, 2005. M/s Aditya Exports, being an importer and SEZ Unit, were liable to pay the entire Customs duty to be demanded under the provisions of Customs Act, 1962 and as discussed in this notice.

9.5. Had DRI not initiated investigation against the M/s Aditya Exports and fraudsters /conspirators and in the instant matter, this scandal of duty evasion by way of fraudulent export would have continued indefinitely. Considering the deliberate act of fraud, forgery, possible collusion, wilful mis-statements, suppression of material facts and diversion of goods meant for exportation out of India, the extended period of demand under Section 28 (4) of the Customs Act, 1962 is attracted in the instant case and the Customs duty amounting to **Rs. 320,38,08,797/-** (total of customs duties as mentioned in Annexure-A and Annexure-B to this notice) is liable to be demanded and recovered along with interest from M/s Aditya Exports under Section 28(4) of the Customs Act, 1962 read with Section 28AA of the said Act.

10. Relevant Legal provision

10.1 Relevant provisions of the Customs Act, 1962:

Section 2(39) "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under section 111 or section 113;

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

.....

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

(a) collusion; or

(b) any wilful mis-statement; or

(c) suppression of facts,

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

Section 34. Goods not to be unloaded or loaded except under supervision of customs officer. -

Imported goods shall not be unloaded from, and export goods shall not be loaded on, any conveyance except under the supervision of the proper officer:

Section 111. Confiscation of improperly imported goods, etc. - The following goods brought from a place outside India shall be liable to confiscation: -

.....

(d) any goods which are imported or attempted to be imported or are brought within the Indian customs waters for the purpose of being imported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

.....

(h) any dutiable or prohibited goods unloaded or attempted to be unloaded in contravention of the provisions of section 33 or section 34;

.....

(j) any dutiable or prohibited goods removed or attempted to be removed from a customs area or a warehouse without the permission of the proper officer or contrary to the terms of such permission;

.....

(l) any dutiable or prohibited goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

.....

(o) any goods exempted, subject to any condition, from duty or any prohibition in respect of the import thereof under this Act or any other law for the time being in force, in respect of which the condition is not observed unless the non-observance of the condition was sanctioned by the proper officer;

Section 113. Confiscation of goods attempted to be improperly exported, etc. -

The following export goods shall be liable to confiscation:-

.....

(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;

.....

(k) any goods cleared for exportation which are not loaded for exportation on account of any wilful act, negligence or default of the exporter, his agent or employee, or which after having been loaded for exportation are unloaded without the permission of the proper officer;

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:

Section 114. Penalty for attempt to export goods improperly, etc. -

Any person 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 113, or abets the doing or omission of such an act, 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 three times the value of the goods as declared by the exporter or the value as determined under this Act, 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 any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.

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.

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

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

10.2 Relevant provisions of the SEZ Act, 2005:

Section 30. 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, 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.

10.3 Relevant provisions of the SEZ Rules, 2006:

Rule 25. Where an entrepreneur or Developer does not utilize the goods or services on which exemptions, drawbacks, cess and concessions have been availed for the authorized operations or unable to duly account for the same, the entrepreneur or the Developer, as the case may be, shall refund an amount equal to the benefits of exemptions, drawback, cess and concessions availed without prejudice to any other action under the relevant provisions of the Customs Act, 1962, the Customs Tariff Act, 1975, the Central Excise Act, 1944, the Central Excise Tariff Act, 1985, the Central Goods and Services Tax Act, 2017 (12 of 2017), Integrated Goods and Services Tax Act, 2017 (13 of 2017), State Goods and Services Tax Acts, Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) and the enactments specified in the First Schedule to the Act, as the case may be:

Rule 48. Procedure for Sale in Domestic Tariff Area-

(1) Domestic Tariff Area buyer shall file Bill of Entry for home consumption giving therein complete description of the goods and/or services namely, make and model number and serial number and specification along with invoice and packing list with the Authorised Officers:

11. Roles of various Individuals/Firms/Companies :

11.1 M/s Aditya Exports (IEC: 3798000212), Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230: M/s Aditya Exports, Gandhidham had entered into contracts/agreements with overseas companies viz. M/s Rakayez General Trading LLC, M/s Divine General Trading LLC, M/s. Technozone General Trading LLC etc. for warehousing the imported goods. Investigations revealed that while the officially declared partners of M/s Aditya Exports were Shri Mehul Pujara and Shri Naimish Sodha, the operations were in fact orchestrated and controlled by Shri Pankaj Karsanbhai Thakkar—an individual actively engaged in Customs Clearance as a partner in the Customs Broker firm M/s Krishna Shipping and Allied Services. Further, it was established that M/s Aditya Exports entered into overseas entities without verifying their existence or complying with mandatory KYC norms, thereby surrendering critical due diligence obligations. Shri Pankaj Karsanbhai Thakker subsequently admitted before investigating authorities that he and his team managed every logistical and regulatory aspect. Imported Arecanuts/Betel Nuts, Black Pepper and White Pepper were loaded onto vehicles bearing counterfeit number plates; after passing the SEZ exit checkpoint under false pretenses, these goods were delivered into DTA. Analysis of NICDC Logistics Data Services records and GPS tracking conclusively demonstrated that no consignment proceeded toward LCS Mankachar, Dhubri, Assam, as purported in Shipping Bills bearing forged stamps and signatures of non-existent customs officers. Envelopes containing these fraudulent endorsements were received from Karad, Maharashtra and

submitted to KASEZ Customs as apparent proof of export. M/s Aditya Exports failed to file the requisite Bills of Entry upon clearance into the Domestic Tariff Area (DTA), in direct contravention of Section 28(4) of the Customs Act, 1962, and deliberately misdeclared material facts—buyer identities, country of destination and total consignment value to evade statutory duty liability. M/s Aditya Exports, being an importer and SEZ Unit, are liable to pay the entire Customs duty to be demanded under Section 28(4) of Customs Act, 1962 and as discussed in this notice. M/s. Aditya Exports by way of fraud, collusion, suppression of facts, willful mis-statement had committed various counts of violations of Customs Act, 1962, Customs Tariff Act, 1975, CVR, 2007 etc. as narrated in foregoing paras in respect of imports; in respect of sale/purchase of offending goods in violation of provisions of Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011, Import policy of ITC (HS) for CTH 080280 of Customs Tariff Act, 1975, provisions relating to unloading of imported goods from conveyance without supervision of proper officer, provisions relating to export clearance of goods from Customs without order of proper officer, and/or contrary to the terms of such permission, violation of conditions of LoA/Bond cum Legal Undertaking etc.; and thereby rendering the subject goods liable to confiscation under Section 111(d), Section 111(h), Section 111(j), Section 111(l) and Section 111(o) of Customs Act, 1962. M/s. Aditya Exports cleared the said goods for exportation but not exported deliberately with fraudulent intention of evasion of Customs Duty and the same were unloaded without the permission of the proper officer within DTA in India. Further M/s Aditya Exports were required to file Bill of Entry while clearing the goods from SEZ which they had deliberately avoided. Accordingly, M/s. Aditya Exports have rendered such goods liable for confiscation under Section **113 (k)** of Customs Act, 1962. In the instant case, M/s. Aditya Exports fraudulently prepared the export documents having entered incorrect particulars with respect to details of buyer, country of destination etc., mis-declared the material facts in Shipping Bills with a view to wrongfully and fraudulently evade their Duty liability as the same were actually to be cleared in DTA; policy compliance relating to FSSAI for what they were otherwise required to discharge on clearance of the duty free imported goods to DTA, and thus they have rendered the goods (as detailed in Annexure-A and Annexure-B attached to this Show Cause Notice) having assessable value of **Rs. 321,61,95,370/-**, liable to confiscation under Section **113(i)** of the Customs Act, 1962. As narrated above, it is apparent that M/s. Aditya Exports have deliberately and fraudulently sold the duty-free imported goods in DTA without making payment of applicable Customs Duty and evaded the duty and thereby rendered the goods liable for confiscation. Since the subject amount of duty was evaded by M/s. Aditya Exports by way of fraud, suppression of facts and willful mis-statement, M/s. Aditya Exports are liable to penalty under **Section 114A** of the Customs Act, 1962. Since, M/s. Aditya Exports knowingly and intentionally made/signed/used the shipping bills and other related document which were forged, false or incorrect, in material particular, for the purposes of evading the Customs Duty, therefore M/s. Aditya Exports shall also be liable to penalty under **Section 114AA** of the Customs Act, 1962.

11.2 Shri Mehul Pujara, Partner of M/s. Aditya Exports (IEC: 3798000212), Shed No. 85–88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230, had entered into contracts/agreements with overseas companies viz. M/s. Rakayez General Trading LLC, M/s. Divine General Trading LLC, M/s. Technozone General Trading LLC, etc., for warehousing imported goods. Shri Mehul Pujara had provided his Digital Signature Certificate (DSC) to Shri Pankaj Thakker, which was utilized by the latter as and when required. Shri Mehul Pujara had access to the email ID of M/s. Aditya Exports and monitored its import/export activities through said access. However, he did not track the movement of goods imported and exported by M/s. Aditya Exports, which was solely handled by Shri Pankaj Thakker and his staff. Despite being a partner in M/s. Aditya Exports, Shri Mehul Pujara had no direct communication with any shipper or foreign supplier. All coordination for import and export of goods was undertaken by Shri Pankaj Thakker. Shri Mehul Pujara has emerged as a key figure in the substantial evasion of customs duty through the diversion of duty-free imported goods—viz. Areca Nuts/Betel Nuts and Black/White Pepper—cleared under the name of M/s. Aditya Exports, a KASEZ warehouse unit, into the domestic market. Investigation has revealed that consignments of Areca Nuts/Betel Nuts and Black/White Pepper were illicitly cleared from KASEZ using bogus export and transportation documents, falsely showing export of goods to Bangladesh. These consignments were moved through vehicles bearing fake number plates hand-painted for concealment, accompanied by fraudulent Shipping Bills containing incorrect material particulars. After exiting the KASEZ gate, the fake number plates were replaced with genuine ones, and the goods were offloaded at Kundli, Sonipat near Delhi for sale in the domestic market—without any actual export taking place.

It has been uncovered that Shri Mehul Pujara was actively involved with the smuggling network and, along with other associates, employed a unique modus operandi to evade duties applicable on Areca Nuts/Betel Nuts and Black/White Pepper. As narrated above, it is evident that Shri Mehul Pujara, Partner of M/s. Aditya Exports, by engaging in fraud, collusion, suppression of facts, and willful misstatement, has committed multiple violations under the Customs Act, 1962, the Customs Tariff Act, 1975, CVR, 2007, etc., with regard to imports. Additionally, the sale and purchase of offending goods violated provisions of the Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011; the Import Policy under ITC (HS) for CTH 080280 of the Customs Tariff Act, 1975; conditions relating to unloading of imported goods without supervision by the proper officer; and clearance of exports without obtaining an order from the proper officer or in contravention of such permission; and also violated the terms of LoA/Bond-cum-Legal Undertaking. Accordingly, the subject goods stand liable to confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962.

Due to these acts of commission and omission, Shri Naimish H. Sodha is liable to penalty under **Sections 112(a) and 112(b)** of the Customs Act, 1962. In this case, the company fraudulently prepared export documents by entering incorrect particulars related to buyer and country of destination and mis-declared key facts in Shipping Bills to evade duty liability on goods actually cleared to DTA. Furthermore, they failed to ensure FSSAI compliance for the clearance of duty-free imported goods to DTA, thus rendering the goods (as detailed in Annexure-A and Annexure-B attached to this Show Cause Notice), declared to be valued at **Rs. 321,61,95,370/-**, liable to confiscation under **Sections 113(i) and 113(k)** of the Customs Act, 1962. By the aforementioned acts, Shri Mehul Pujara has also become liable to penalty under **Sections 114(i)** of the Customs Act, 1962.

Further, since Shri Mehul Pujara knowingly and intentionally made, signed, and used forged, false, or materially incorrect shipping bills and related documents to evade customs duty, he is also liable for penalty under **Section 114AA** of the Customs Act, 1962. Furthermore, Shri Mehul Pujara deliberately ignored successive DRI summons and avoided personal attendance, thereby obstructing the investigation. Accordingly, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.3 Shri Naimish Himatlal Sodha, Partner of M/s. Aditya Exports (IEC: 3798000212), Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230, had entered into contracts/agreements with overseas companies viz. M/s. Rakayez General Trading LLC, M/s. Divine General Trading LLC, M/s. Technozone General Trading LLC, etc., for warehousing imported goods. Despite being a partner in M/s. Aditya Exports, Shri Naimish H. Sodha had stated that he had no direct communication with any shipper or foreign supplier and was not conversant with their business transactions. The failure to undertake KYC compliance was not incidental, but an act of willful negligence, enabling unauthorized persons—primarily his relative, Shri Pankaj Thakker—to carry out business functions under the banner of M/s. Aditya Exports. All coordination for import and export of goods was undertaken by Shri Pankaj Thakker who was relative of Shri Naimish H. Sodha. Shri Naimish H. Sodha has emerged as a key figure in the substantial evasion of customs duty through the diversion of duty-free imported goods—viz. Areca Nuts/Betel Nuts and Black/White Pepper—cleared under the name of M/s. Aditya Exports, a KASEZ warehouse unit, into the domestic market. Investigations have revealed that Shri Sodha played a pivotal role in a complex smuggling syndicate that diverted duty-free goods—including Areca Nuts/Betel Nuts and Black/White Pepper—imported under the warehouse unit M/s. Aditya Exports, into the domestic market. The operation was marked by systematic manipulation, including the misuse of warehousing provisions and coordinated acts of concealment, fraud, and suppression of facts.

It has been uncovered that Shri Naimish H. Sodha was actively involved with the smuggling network and, along with other associates, employed a unique modus operandi to evade duties applicable on Areca Nuts/Betel Nuts and Black/White Pepper. Evidence confirms that Shri Sodha not only abetted but actively participated in the execution of this unlawful enterprise, thereby breaching multiple statutory mandates. As narrated above, it is evident that Shri Naimish H. Sodha, Partner of M/s. Aditya Exports, by engaging in fraud, collusion, suppression of facts, and willful misstatement, has committed multiple violations under the Customs Act, 1962, the Customs Tariff Act, 1975, CVR, 2007, etc., with regard to imports. Additionally, the sale and purchase of offending goods violated provisions of the Food Safety and Standards (Food Products

Standards and Food Additives) Regulations, 2011; the Import Policy under ITC (HS) for CTH 080280 of the Customs Tariff Act, 1975; conditions relating to unloading of imported goods without supervision by the proper officer; and clearance of exports without obtaining an order from the proper officer or in contravention of such permission; and also violated the terms of LoA/Bond-cum-Legal Undertaking. Accordingly, the subject goods stand liable to confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962.

Due to these acts of commission and omission, Shri Naimish H. Sodha is liable to penalty under **Sections 112(a) and 112(b)** of the Customs Act, 1962. In this case, the company fraudulently prepared export documents by entering incorrect particulars related to buyer and country of destination and mis-declared key facts in Shipping Bills to evade duty liability on goods actually cleared to DTA. Furthermore, they failed to ensure FSSAI compliance for the clearance of duty-free imported goods to DTA, thus rendering the goods (as detailed in Annexure-A and Annexure-B attached to this Show Cause Notice), declared to be valued at **Rs. 321,61,95,370/-**, liable to confiscation under **Sections 113(i) and 113(k)** of the Customs Act, 1962. By the aforementioned acts, Shri Naimish H. Sodha has also become liable to penalty under **Sections 114(i)** of the Customs Act, 1962.

Further, since Shri Naimish H. Sodha knowingly and intentionally made, signed, and used forged, false, or materially incorrect shipping bills and related documents to evade customs duty, he is also liable for penalty under **Section 114AA** of the Customs Act, 1962.

11.4 Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services: M/s Aditya Exports, Gandhidham had entered into agreements with various overseas entities, including M/s Rakayez General Trading LLC, M/s Divine General Trading LLC, and M/s Technozone General Trading LLC, for warehousing imported goods facilitated through Shri Pankaj Karsanbhai Thakker. Though the officially recorded partners of M/s Aditya Exports were Shri Mehul Pujara and Shri Naimish H. Sodha, investigations revealed that the actual operations were being orchestrated and supervised by Shri Pankaj Thakker—a partner in the Customs Broker firm M/s Krishna Shipping & Allied Services and a key figure in the customs clearance process. Shri Thakker admitted before investigating authorities that he and his team oversaw all regulatory and logistical functions, including the loading and unloading of imported Arecanuts, Betel Nuts, Black Pepper, and White Pepper. These goods were transported on vehicles bearing counterfeit number plates, bypassed the SEZ exit checkpoint under deceptive pretexts, and were ultimately diverted into the Domestic Tariff Area (DTA). From investigation, it is clear that vehicles with fake number plates were in knowledge of Shri Pankaj K. Thakker. Analysis of NICDC Logistics Data Services and GPS tracking corroborated that no consignment was routed to LCS Mankachar, Dhubri, Assam, as falsely declared in the shipping bills. These shipping bills contained forged stamps and signatures attributed to fictitious Customs officers. Envelopes bearing these fraudulent endorsements were dispatched from Karad, Maharashtra and submitted to KASEZ Customs as fabricated proof of export. During interrogation, Shri Pankaj Thakker acknowledged that his team was responsible for managing the warehouse operations of M/s Aditya Exports at KASEZ, Gandhidham, as well as preparing all documentation related to import, export, and DTA clearance. Though his name was not reflected in the firm's registration records, he effectively controlled its day-to-day affairs.

Further inquiry revealed that after getting shipping bills assessed, Shri Pankaj Thakker handed over the necessary documents—such as shipping bills, invoices, and packing lists—to drivers of the transport vehicles. He also provided them with empty envelopes pre-labeled with the warehouse address of M/s Aditya Exports, instructing them to send back the endorsed shipping bills as proof of export. These documents, bearing forged Customs officer endorsements, were received via Shree Nandan Courier Limited from Karad, Maharashtra and submitted to KASEZ Customs following Shri Pankaj Thakker's explicit directions.

It is thus evident that Shri Pankaj K. Thakker, through deliberate fraud, collusion, suppression of facts, and willful misstatement, has violated provisions of the Customs Act, 1962; the Customs Tariff Act, 1975; the Customs Valuation Rules, 2007; and several allied regulations. Additionally, the illegal sale and purchase of the goods contravened the Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011; the Import Policy under ITC (HS) for CTH 080280; and procedural requirements regarding supervised unloading and clearance by the proper officer.

Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Pankaj Thakker is liable for penalty under **Sections 112(a) and 112(b)** of the Customs Act, 1962 for abetting the improper import and diversion of duty-free goods into DTA.

Moreover, Shri Pankaj Thakker knowingly mis-declared particulars concerning the buyer and destination country in the shipping bills and evaded customs duty, thereby rendering the goods, valued at Rs. 321,61,95,370/- (as detailed in Annexures A and B), liable to confiscation under Sections 113(i) and 113(k) of the Customs Act, 1962.

Given that Shri Pankaj Thakker knowingly prepared, signed, and utilized forged and materially false shipping bills to facilitate duty evasion, he is also liable for penalty under **Sections 114(i) and 114AA of the Customs Act, 1962**. Furthermore, Shri Pankaj K. Thakker deliberately ignored successive DRI summons and avoided personal attendance, thereby obstructing the investigation. Accordingly, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.5 Shri Sanjeev Kumar Roy, Manager of M/s Aditya Exports: M/s Aditya Exports, Gandhidham had entered into agreements with various overseas entities, including M/s Rakayez General Trading LLC, M/s Divine General Trading LLC, and M/s Technozone General Trading LLC, for warehousing imported goods facilitated through Shri Sanjeev Kumar Roy as Authorised Signatory of M/s Aditya Exports. Though the officially recorded partners of M/s Aditya Exports were Shri Mehul Pujara and Shri Naimish H. Sodha, investigations revealed that Shri Sanjeev Kumar Roy was working under instructions of Shri Pankaj Thakker. Shri Sanjeev Kumar Roy was looking after all operations including the loading and unloading of imported Arecanuts, Betel Nuts, Black Pepper, and White Pepper. These goods were transported on vehicles bearing counterfeit number plates, bypassed the SEZ exit checkpoint under deceptive pretexts, and were ultimately diverted into the Domestic Tariff Area (DTA). From investigation, it is clear that vehicles with fake number plates were in knowledge of Shri Sanjeev Kumar Roy as ex-employees of M/s Aditya Exports confirmed in their statement. During interrogation, Shri Pankaj Thakker acknowledged that his team including Shri Sanjeev Kumar Roy was responsible for managing the warehouse operations of M/s Aditya Exports at KASEZ, Gandhidham, as well as preparing all documentation related to import, export, and DTA clearance.

It is thus evident that Shri Sanjeev Kumar Roy, through deliberate fraud, collusion, suppression of facts, and willful misstatement, has violated provisions of the Customs Act, 1962; the Customs Tariff Act, 1975; the Customs Valuation Rules, 2007; and several allied regulations. Additionally, the illegal sale and purchase of the goods contravened the Food Safety and Standards (Food Products Standards and Food Additives) Regulations, 2011; the Import Policy under ITC (HS) for CTH 080280; and procedural requirements regarding supervised unloading and clearance by the proper officer.

Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Sanjeev Kumar Roy is liable for penalty under **Sections 112(a) and 112(b)** of the Customs Act, 1962 for abetting the improper import and diversion of duty-free goods into DTA.

Moreover, Shri Sanjeev Kumar Roy knowingly mis-declared particulars concerning the buyer and destination country in the shipping bills and evaded customs duty, thereby rendering the goods, valued at Rs. 321,61,95,370/- (as detailed in Annexures A and B), liable to confiscation under Sections 113(i) and 113(k) of the Customs Act, 1962.

Given that Shri Sanjeev Kumar Roy knowingly prepared, signed, and utilized forged and materially false shipping bills to facilitate duty evasion, he is also liable for penalty under **Section 114(i) and Section 114AA** of the Customs Act, 1962.

11.6 Shri Naveen Goel alias Tinu, Son of Late Shri Basant Lal Goel, R/o: 4/44, 6, Roop Nagar, Near Kamla Nagar, North Delhi 110007 : During a search operation conducted on 12.11.2022 at M/s Sneh Quality Spices Pvt. Ltd., DRI recovered Inward-Outward Registers and a Diary containing detailed records of goods received and cleared. Shri Sanjay Gupta, Director of M/s Sneh Quality Spices Pvt. Ltd., explained in his statement dated 15.12.2022 that imported Arecanuts/Betel Nuts/Supari and Black Pepper were delivered to the warehouse by one Shri Himanshu and subsequently cleared under the instructions of individuals including Shri Naveen Goel alias Tinu and others. Entries in the Diary confirmed that Shri Naveen Goel alias Tinu had placed calls to the warehouse manager. Based on the diary entries and supporting investigation records, it was established that the quantity cleared to Shri Naveen Goel alias Tinu consisted of

approximately 403.775 MT of Black Pepper and 113.660 MT of Arecanuts/Betel Nuts/Supari. In his statements recorded u/s 108 of the Customs Act, 1962, Shri Naveen Goel alias Tinu admitted to having procured subject goods from Shri Himanshu against cash, without valid bills, under the pretext of receiving 'A' grade imported quality. Shri Naveen Goel alias Tinu further conceded to having dealt with goods diverted from SEZ to DTA, specifically those sourced from M/s Aditya Exports in KASEZ, Kandla. He failed to furnish any evidence in support of his claim that only 40-50 MT of Black Pepper were procured, and declined to provide information relating to transporters, vehicle numbers, or associates involved in the movement and sale of such goods.

It is evident from the above that Shri Naveen Goel alias Tinu, Partner of M/s Bishambharnath Basantlal, knowingly engaged in the unauthorized clearance of duty-free imported goods into DTA without requisite documentation, thereby violating provisions of the Customs Act, 1962, and allied regulatory frameworks. His actions contributed to the clandestine circulation of goods liable to Customs Duty and demonstrated clear intent to evade legal obligations. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Naveen Goel alias Tinu is liable for penalty under **Section 112(b) of the Customs Act, 1962**. Significantly, when asked to produce any digital records (including chats or voice communications with cold storage representatives or Shri Himanshu), Shri Naveen Goel alias Tinu admitted to having deleted such exchanges fearing legal consequences stemming from his involvement in the diversion of duty-free imported goods into the DTA. This deliberate destruction of material evidence has impeded the investigative process and highlights his knowledge of and participation in customs duty evasion. For such act, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.7 Shri Mohit Goel, Proprietor of M/s Mohit International: Investigation revealed on the basis of facts and evidences that after clearance from the SEZ unit at Gandhidham, the goods meant for export were diverted to domestic tariff area where Shri Mohit Goel was the main person who was looking after storage, sale, transportation of the offending goods. During the search carried out at the residential premises, unaccounted cash of Rs. 60 lakh was recovered. In her statement, Smt. Nivida Goel, wife of Shri Mohit Goel and Proprietor of a firm M/s. Mohit International stated that the said cash was pertaining to the sale of areca nuts/betel nuts. Shri Mohit Goel, was found to have a facilitative role in the circulation of imported spices, particularly black pepper. Evidence linked his mobile number to shipments listed under Cuthbert Winner LLP at Kanha Cold Storage. His business dealings came under scrutiny following his association with Mr Devender Kumar, who offered consignments diverted from M/s Aditya Exports at KASEZ.

It is evident from the above that Shri Mohit Goel, knowingly engaged in the unauthorized clearance of duty-free imported goods into DTA without requisite documentation, thereby violating provisions of the Customs Act, 1962, and allied regulatory frameworks. His actions contributed to the clandestine circulation of goods liable to Customs Duty and demonstrated clear intent to evade legal obligations. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Mohit Goel is liable for penalty under **Section 112(b)** of the Customs Act, 1962. Summons dated 28.01.2023 was issued to Shri Mohit Goel asking for appearance on 29.01.2023 at DRI Delhi Office which was served through Nivida Goel, wife of Shri Mohit Goel but he failed to appear against said summons. Again, Summons was issued on 30.01.2023 for appearance on 31.01.2023 at DRI Delhi Office, but he again failed to appear. This deliberate nonappearance against summons issued to Shri Mohit Goel has impeded the investigative process and highlights his knowledge of and participation in customs duty evasion. For such act, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.8 Shri Manish Kumar Jain: During investigation name of Shri Manish Kumar Jain was unearthed. Manish Kumar Jain, currently residing in UAE has an important role in devising the entire scam. Investigation was carried out by way of searches at the available residential address of Shri Manish Kumar Jain situated at A74, Swasthaya Vihar, Delhi, India-110092 but during the search his family members informed that he was disowned by their family from all movable and immovable properties and personal relations with Manish Kumar Jain. He did not join the investigation proceedings in spite of repeatedly summoned by the officers. It was confirmed from evidences gathered and various statements including statement of Shri R.K. Pillai, Import Department (Head) of M/s Krishna Shipping & Allied Services, Gandhidham who confirmed that Shri Manish

Kumar Jain (Mob No.+17788013543) stayed in touch with him regarding line charges, movement, delivery of the cargo and other misc. documents in respect of import and export of the goods on behalf of all clients. Shri Manish Kumar Jain is a COFEPOSA absconder and is associated with DTA buyers of M/s Aditya Exports i.e. M/s Cuthbert Winner LLP and M/s Cuthbert Oceans LLP. Shri Manish Kumar Jain and Shri Pankaj Karsanbhai Thakker executed and controlled the entire supply chain, from filing falsified documents to orchestrating fake courier transactions and staging counterfeit proof of export. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Manish Kumar Jain is liable for penalty under **Sections 112(a) and 112(b)** of the Customs Act, 1962 for abetting the improper import and diversion of duty-free goods into DTA.

Moreover, Shri Manish Kumar Jain in active connivance with Shri Pankaj K. Thakker mis-declared particulars concerning the buyer and destination country in the shipping bills and evaded customs duty, thereby rendering the goods, valued at Rs. 321,61,95,370/- (as detailed in Annexures A and B), liable to confiscation under Sections 113(i) and 113(k) of the Customs Act, 1962.

From above, it is evident that Shri Manish Kumar Jain was involved in preparation of forged and materially false shipping bills to facilitate duty evasion, he is also liable for penalty under **Section 114(i) and Section 114AA of the Customs Act, 1962**. Furthermore, Shri Manish Kumar Jain deliberately ignored successive DRI summons and avoided personal attendance, thereby obstructing the investigation. Accordingly, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.9 Shri Himanshu Purani S/o Mukesh Purani : During the investigation, searches at M/s Sneh Quality Spices revealed that Shri Himanshu Purani was the principal coordinator in diverting duty-free Areca nuts and Black Pepper from Kandla SEZ into the Domestic Tariff Area. He supplied these consignments, cleared through M/s Aditya Exports, to cold storage operators. Statement of Shri Naveen Goel alias Tinu, the Partner of the firm was recorded, wherein he interalia stated that Shri Himanshu offered him supply of goods (arecanut and black peppers) without bills on cash by promising 'A' grade imported quality. Shri Naveen Goel alias Tinu further deposed in his statement that Shri Himanshu used to sell him imported black pepper and areca nut (supari) which were arranged from Gujarat which he got cleared from M/s Aditya Exports in Kandla SEZ, arranging hand-to-hand cash payments without any invoices. When his residence was searched on 12.11.2022, he had already fled and even after calling many times by his family members, he did not join the search proceedings. Despite repeated court-ordered summons, has persistently failed to present himself before DRI officers. Shri Himanshu Purani is one of the associates of Shri Manish Kumar Jain and he promised 'A'-grade imported quality at discounted rates and organized the entire logistics chain, from SEZ clearance to local distribution.

Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Himanshu Purani is liable for penalty under **Sections 112(a) and 112(b)** of the Act for abetting the improper import and diversion of duty-free goods into DTA.

Moreover, Shri Himanshu Purani in active connivance with Shri Pankaj K. Thakker mis-declared particulars concerning the buyer and destination country in the shipping bills and evaded customs duty, thereby rendering the goods, valued at Rs. 321,61,95,370/- (as detailed in Annexures A and B), liable to confiscation under Sections 113(i) and 113(k) of the Customs Act, 1962.

From above, it is evident that Shri Himanshu Purani was involved in preparation of forged and materially false shipping bills to facilitate duty evasion, he is also liable for penalty under **Sections 114(i) and Section 114AA of the Customs Act, 1962**. Furthermore, Shri Himanshu Purani deliberately ignored successive DRI summons and avoided personal attendance, thereby obstructing the investigation. Accordingly, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.10 Shri Sovit Jain: Shri Sovit Jain was identified as a sales broker and buyer in Khari Baoli, who participated in the downstream procurement and distribution of diverted Areca Nuts. He procured goods from Shri Himanshu Purani. Sovit introduced himself to manager of M/s Sneh Quality Spices Pvt. Ltd. as representative of buyer of goods stored by Shri Himanshu. Shri Sovit Jain played role of mediator. He was also issued Summons dated 11.01.2023, 13.06.2023 & 23.06.2023 but he did not appear for recording his statement before the investigating officers of DRI. It is evident from the

above that Shri Sovit Jain, knowingly engaged in the unauthorized clearance of duty-free imported goods into DTA without requisite documentation, thereby violating provisions of the Customs Act, 1962, and allied regulatory frameworks. His actions contributed to the clandestine circulation of goods liable to Customs Duty and demonstrated clear intent to evade legal obligations. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Sovit Jain is liable for penalty under **Section 112(b)** of the Customs Act, 1962. Sovit Jain failed to appear against summons issued to him. This deliberate nonappearance against summons issued to Shri Sovit Jain has impeded the investigative process and highlights his knowledge of and participation in customs duty evasion. For such act, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.11 Shri Ankur Gupta alias Sonu, Son of Shri Vijay Kumar Gupta: Ankur Gupta alias Sonu played a critical role in coordinating logistics and warehousing on behalf of Shri Mohit Goel. He was financier of Mohit Goel. He maintained contact with cold storage operators like Kanha Cold Storage and facilitated informal communication for storage and shifting of illicit goods originating from SEZ consignments. His mobile number surfaced in multiple records tied to diverted cargo, and statement recorded confirmed his role in placing cold storage orders and assisting in vehicle arrangements for the supply of smuggled Areca Nuts and Pepper. While Ankur did not directly handle documentation or transport, his influence helped bypass regulatory scrutiny by creating operational buffers between key actors and their illegal consignments. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Ankur Gupta is liable for penalty under **Section 112(b)** of the Customs Act, 1962.

11.12 Shri Shyam Sunder Sharma: Though officially listed as the director of M/s Nishu Dry Fruits, Shri Shyam Sunder Sharma distanced himself from the operational aspects linked to the diversion of Areca Nuts and Black Pepper. He admitted that imports were made in the name of his firm but later revealed that invoices and e-way bills were being generated and used without his knowledge. Key digital credentials of his firm were in possession of Shri Mohit Goel and Ankur alias Sonu, who coordinated the warehousing, clearance, and onward movement of goods. Shri Shyam Sunder Sharma's firm was routinely listed as consignee on falsified documents tied to DTA diversions, and his credentials enabled seamless circulation of prohibited goods within India. While he claimed ignorance, his involvement—through both negligence and facilitation—was instrumental in legitimizing the paper trail for the smuggled consignments. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Shyam Sunder Sharma is liable for penalty under **Section 112(b)** of the Customs Act, 1962.

11.13 Shri Rakesh Devdas Chogule: Shri Rakesh Chogale operated as a transport coordinator who rented out multiple trailers from individuals like Mahesh Sharma of Evergreen Cargo Carrier and managed the logistics for M/s Aditya Exports. He was directly involved in procuring and assigning vehicles used in the diversion of imported goods from KASEZ into DTA under the false pretext of export. Despite being entrusted with operational control, Rakesh failed to account for their usage and tampered with FasTag and GPS data which were originally fixed in the vehicles, thereby actively abetting duty evasion. His actions contributed to the clandestine circulation of goods liable to Customs Duty and demonstrated clear intent to evade legal obligations. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Rakesh Chogale is liable for penalty under **Section 112(b)** of the Customs Act, 1962. Shri Rakesh Chogale failed to appear against summons issued to him. This deliberate nonappearance against summons issued to Shri Rakesh Chogale has impeded the investigative process and highlights his knowledge of and participation in customs duty evasion. For such act, he is liable for penalty under **Section 117** of the Customs Act, 1962.

11.14 Shri Shrikant Munde: He was an associate of Rakesh in the transport sector, Shrikant Munde served as an enabler in sourcing trailers for diversion activities. Though his name surfaced prominently in statement records, his physical whereabouts could not be traced during investigation, and summons sent to his registered address returned undelivered. His involvement, however, is corroborated through rental linkages and

communication records tying him to vehicles that were used in clearing goods into DTA under fraudulent identities. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Shrikant Munde is liable for penalty under **Section 112(b)** of the Customs Act, 1962. Shri Shrikant Munde failed to appear against summons issued to him. This deliberate nonappearance against summons issued to Shri Shri Shrikant Munde has impeded the investigative process and highlights his knowledge of and participation in customs duty evasion. For such act, he is also liable for penalty under **Section 117** of the Customs Act, 1962.

11.15 Shri Harshad Khandalkar: He was part of the logistics chain linked to Rakesh Chogale. He facilitated FasTag replacements and operational handling of vehicles used in the clearance of goods under fake registration numbers. Despite repeated attempts, Harshad evaded the investigative process, with summons returned 'unclaimed', indicating deliberate avoidance. His role, although indirect, was pivotal in the manipulation of digital tolling and tracking data that enabled diversion of cargo out of SEZ zones without scrutiny. Accordingly, the impugned goods are liable for confiscation under Sections 111(d), 111(h), 111(j), 111(l), and 111(o) of the Customs Act, 1962. By virtue of the aforementioned violations, Shri Shrikant Munde is liable for penalty under **Section 112(b)** of the Customs Act, 1962. Shri Shrikant Munde failed to appear against summons issued to him. This deliberate non-appearance against summons issued to Shri Shrikant Munde has impeded the investigative process and highlights his knowledge of and participation in customs duty evasion. For such act, he is also liable for penalty under **Section 117** of the Customs Act, 1962.

12. Now, therefore,

12.1 M/s Aditya Exports (IEC: 3798000212), having address as 'Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230', are hereby called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why:-

(i) the 3983.5 MTS of 'Split Areca Nuts/Split Betel Nuts/Whole Betel Nuts', collectively valued at **Rs. 183,31,47,295/- (Rupees One Hundred Eighty-Three Crore Thirty-One Lakh Forty-Seven Thousand Two Hundred Ninety-Five only)**, as detailed in **Annexure-A** to this Show Cause Notice, purportedly cleared for exportation out of India but illicitly diverted to DTA to India, during the period from January, 2022, onwards should not be confiscated under Section 111(d), 111(h), 111(j), 111(l), 111(o), 113(i) and 113(k) of the Customs Act, 1962. However, Areca nuts having net weight 98595.25 kgs, valued at Rs. 3,65,78,838/- (Rs. Three Crores Sixty-Five Lakhs Seventy-Eight Thousand Eight Hundred and Thirty-Eight Only) (part of 3983.5 MTs of total cargo illicitly diverted to DTA into India) seized from the premises of M/s Parth Global Impex is available for confiscation for which SCN dated 24.01.2024 has already been issued.

(ii) the 2760.575 MTS 'Black Pepper/White Pepper', collectively valued at **Rs. 138,30,48,075/- (Rupees One Hundred Thirty-Eight Crore Thirty Lakh Forty-Eight Thousand Seventy-Five only)**, as detailed in **Annexure-B** to this Show Cause Notice, purportedly cleared for exportation out of India but illicitly diverted to DTA into India, during the period from January, 2022, onwards should not be confiscated under Section 111(d), 111(h), 111(j), 111(l), 111(o), 113(i) and 113(k) of the Customs Act, 1962.

(iii) the total Customs duty amounting to **Rs. 320,38,08,797/- (Rupees Three Hundred Twenty Crore Thirty-Eight Lakh Eight Thousand Seven Hundred Ninety-Seven only)** chargeable on the said offended goods removed/diverted in to DTA (as shown in enclosed **Annexure-A and Annexure B**) should not be demanded and recovered under Section 28 (4) of Customs Act, 1962.

(iv) interest at appropriate rate should not be demanded and recovered on the duty demanded at (ii) above under Section 28AA of the Customs Act, 1962.

(v) penalty should not be imposed upon them under Sections 114A and 114AA separately, of the Customs Act, 1962.

(vi) The amount of Rs. 59,98,000/- (Rupees Fifty-Nine Lakhs Ninety-Eight Thousand only) recovered from residential premises of Shri Mohit Goel and deposited in Government account should not be confiscated under Section 121 of the Customs Act, 1962 and also appropriated towards their duty liabilities, interest thereon, fine and penalties.

(vii) the Bond furnished by them against the consignments imported duty free under provisions of SEZ Act, 2005 and Rules framed thereunder but wrongly cleared into the domestic market, should not be enforced and security if any furnished with bond should not be encashed and appropriated towards their duty liabilities, interest thereon, fine and penalties.

12.2 Now therefore, the following further persons/companies/firms/concerns as appearing in Column 2 of the following table, are hereby individually and separately called upon to show cause in writing to the Pr. Commissioner/Commissioner of Customs, Custom House Kandla having his office at Office of the Commissioner of Customs, Custom House, Near Balaji Temple, Kandla-370210 within 30 (thirty) days from the date of receipt of the notice as to why Penalty should not be imposed on each of them individually under below mentioned penal provisions, separately, of the Customs Act, 1962 (as appearing at Column 3 to 8 of the table):-

S. No.	Name (S/Shri/Ms/Smt/M/s)	Penal provisions under Customs Act, 1962				
		(3)	(4)	(5)	(6)	(7)
1.	Shri Mehul Pujara, Partner of M/s Aditya Exports	112(a)	112(b)	114(i)	114AA	117
2.	Shri Naimish Sodha, Partner of M/s Aditya Exports	112(a)	112(b)	114(i)	114AA	-
3.	Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services	112(a)	112(b)	114(i)	114AA	117
4.	Shri Sanjeev Kumar Roy, Manager of M/s Aditya Exports	112(a)	112(b)	114(i)	114AA	-
5.	Shri Naveen Goel alias Tinu, Partner of M/s. Bishamber Nath Basantlal	-	112(b)	-	-	117
6.	Shri Mohit Goel, Proprietor of M/s Mohit International	-	112(b)	-	-	117
7.	Shri Manish Kumar Jain	112(a)	112(b)	114(i)	114AA	117
8.	Shri Himanshu Purani	112(a)	112(b)	114(i)	114AA	117
9.	Shri Sovit Jain	-	112(b)	-	-	117
10.	Shri Ankur Gupta alias Sonu, Son of Shri Vijay Kumar Gupta	-	112(b)	-	-	-

11.	Shri Shyam Sunder Sharma	-	112(b)	-	-	-
12.	Shri Rakes Devdas Chogule	-	112(b)	-	-	117
13.	Shri Shrikant Munde	-	112(b)	-	-	117
14.	Harshad Khandalkar	-	112(b)	-	-	117

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

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

15. This Show Cause Notice is issued without prejudice to any other actions that may be taken against the persons involved in the subject case, under the provisions of the Customs Act, 1962 or any other Allied Acts for the time being in force. Further proceedings against the individuals in question shall be initiated upon recovery of additional evidence and/or upon their apprehension.

16. The documents as listed at Annexure-R are relied upon and scanned copies of all relied upon documents are enclosed with this show cause notice.

Encl: - Annexure-R, Annexure A & Annexure B


(M. Ram Mohan Rao)
Commissioner
Date-24.07.2025

F.No. GEN/ADJ/COMM/275/2024-Adjn-O/o Commr-Cus-Kandla
DIN-20250771ML0000217242

List of Noticees:

1. M/s Aditya Exports (IEC: 3798000212), 'Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230' (E-mail Id: adityawarehousekasez@gmail.com)
2. Shri Mehul Pujara, Partner of M/s Aditya Exports, Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230 (E-mail : adityahealth1@gmail.com, adityawarehousekasez@gmail.com)
3. Shri Naimish Sodha, Partner of M/s Aditya Exports, Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230 (E-mail : adityahealth1@gmail.com, adityawarehousekasez@gmail.com), Residential Address: Plot No. 59, IFFCO Gate, Ward-10B/C, Gandhidham-370201
4. Shri Pankaj Karsanbhai Thakker, Partner of M/s Krishna Shipping & Allied Services, 53/54A, Tanker Association Building, Transport Nagar, NH-8, Gandhidham-370201 (E-mail: adityawarehousekasez@gmail.com, import@krishnashippingkdl.com)
5. Shri Sanjeev Kumar Roy, Manager of M/s Aditya Exports, 'Shed No. 85-88, CPWD Type, Sector-1, KASEZ, Gandhidham (Kutch), Gujarat-370230' (E-mail Id: adityawarehousekasez@gmail.com, geetanjali_enterprise@yahoo.co.in)
6. Shri Naveen Goel alias Tinu, Partner of M/s. Bishamber Nath Basantlal, R/o - 4/44, 6 Roop Nagar, Near Kamla Nagar, North Delhi-110007 (E-mail: naveengoel45@yahoo.com)

7. Shri Mohit Goel, Proprietor of M/s Mohit International, R/o- A-124, Upper Ground Floor, Derawal Nagar, G.T.B. Nagar, PO- G.T.B. Nagar, Dist-North West Delhi-110009 (E-mail: mohit.goelmg34@gmail.com)
8. Shri Manish Kumar Jain, House No. A-74. Swasthya Vihar, Delhi-110092 (Also served through uploading on official website of Kandla Customs)
9. Shri Himanshu Purani, 31, Gujarat Vihar, East Delhi-92
10. Shri Sovit Jain, A-1/296B, Lawrence Road, Keshav Puram, Delhi-110035 (E-mail: sovit_jain@yahoo.com)
11. Shri Ankur Gupta alias Sonu, Son of Shri Vijay Kumar Gupta, R/o- 24/33, First Floor, Shakti Nagar, Malka Ganj, New Delhi -110007 (E-mail: ankur01gupta@gmail.com)
12. Shri Shyam Sunder Sharma, Director of M/s. Nishu Dryfruits and Spices Pvt. Ltd., R/o- WZ -1110, Upper Ground Floor, Gali No. 11, Sadh Nagar Palam Colony, New Delhi -110045 (E-mail: shyamsharmajaipura@gmail.com, nishudruyfruitsandspices@gmail.com)
13. Shri Rakes Devdas Chogule S/o Devdas Chogule, Room No. 06, Building No. 7, KL-6A Association, Sector-1E, Near McDonalds, Kalamboli Node, Kalamboli, Raigarh, Maharashtra-410206 (Also served through uploading on official website of Kandla Customs)
14. Shri Shrikant Munde, House No. 272, Shivkar Gav, Panvel, Raigarh, Maharashtra-410206 (Also served through uploading on official website of Kandla Customs)
15. Shri Harshad Khandalkar, C Wing, 105, Sunflower CHS, Plot No. 226, at Old Panvel, Near Rupali Cinema, Raigarh, Maharashtra-410206 (Also served through uploading on official website of Kandla Customs)

Copy to:

- (1) The Additional Director General, DRI, Ahmedabad
- (2) The Deputy Commissioner of Customs (Kandla Special Economic Zone), Gandhidham (Kutch) – 370 230
- (3) The Superintendent (EDI) for uploading on the website <http://gujaratcustoms.gov.in/> in terms of Section 153(1)(e) of Customs Act, 1962.
- (4) Guard File.