



प्रधानआयुक्त (सामान्य) सीमाशुल्क का कार्यालय

OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (GENERAL)

कस्टम ब्रोकर अनुभाग, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट, मुंबई- I

**CUSTOMS BROKER SECTION, NEW CUSTOM HOUSE, BALLARD ESTATE,
MUMBAI - 400001**

Email-Id: cbsec.nch@gov.in

F. No. GEN/CB/107/2026-CBS

Date:18-05-2026

To,

Shri Devendra R. Agarwal,

Assistant Commissioner of Customs,

Audit, Zone I, Mumbai.

Sir,

Sub: Inquiry Proceedings against the Customs Broker M/s Fast Forward Agencies Pvt. Ltd. (11/879) in case of importer M/s. H C V Enterprises - reg.

Please refer to the above-mentioned subject.

In this regard, it is to inform that the Pr. Commissioner of Customs (G), Mumbai Customs, Zone-I, in exercise of powers conferred upon him under Regulation 17 of CBLR, 2018 has appointed you as the Inquiry Officer in the aforesaid case to initiate the Inquiry Proceedings against the Custom Broker **M/s Fast Forward Agencies Pvt. Ltd. (11/879) in the case of importer M/s. H C V Enterprises.**

You are advised to complete the inquiry proceedings and submit the inquiry report to this office by complying with the timeline as prescribed in CBLR, 2018, failing which the reason for delay has to be recorded in the inquiry report, in line with Para 15 of the judgement dated 19.04.2018 of Hon'ble Bombay High Court in Custom Appeal No. 17/2016, 68/2016, 88/2016, 04/2017, 49/2017, 53/2017, 54/2017, 06/2017, 06/2018, 26/2016 and 09/2016.

Accordingly, the following documents are being forwarded to you to initiate the inquiry proceedings under regulation 17 of CBLR, 2018:

i. Copy of Show Cause Notice No. 06/2026-27 dated 15.05.2026 and

ii. Offence Report in the form of SCN No. 19/2026 dated 17.02.2026 vide F.No. CUS/APR/SCN/367/2026-GR2 i.r.o violations committed by CB M/s Fast Forward Agencies Pvt. Ltd. (11/879).

Yours Sincerely,

Digitally signed by
Pradeep Narayanrao Zode
Date: 18-05-2026
14:44:25

(Pradeep N. Zode)

Asstt. Commissioner of Customs

CBS, NCH, Mumbai – 01.

Encl.: As above.

Re: Fwd: proposal of action against CB M/s. Fast Forward Agencies Pvt Ltd, (Importer-M/s. H C V Enterprises) – Reg.

2 emails

Dccbs Chennai <dc-cbschennai@gov.in >

Tue, 17 Feb 2026 4:08:22 PM +0530

To "Customs Broker Section"<cbsec.nch@gov.in>

Cc "Group 2 Import"<chennaicus-group2@gov.in>

Sir/Madam,

Please find the enclosed attachments in view of the above subject.

Thanks and regards
CB Section
General Commissionerate
Chennai Customs

---- On Thu, 12 Feb 2026 15:24:19 +0530 **Dccbs Chennai** <dc-cbschennai@gov.in> wrote

Sir/Madam,

Please find the IR along with other relevant documents in respect of CB M/s. Fast Forward Agencies Pvt Ltd(Importer-M/s. H C V Enterprises).

Since the Parent Commissionerate of the Customs Broker is Mumbai, the documents are forwarded herewith for taking appropriate action against the said CB.

In case any further information is required you may contact Office of the Principal Commissioner of Customs, SIIB , Chennai-III(Preventive).

Thanks and regards
CB Section
General Commissionerate
Chennai Customs

===== Forwarded message =====

From: PRADEEP RAJ NUTAKKI <pradeeprn.c031502@gov.in>

To: "Group 2 Import"<chennaicus-group2@gov.in>, "group2-chencusimp"<group2-chencusimp@gov.in>, "Dccbs Chennai"<dc-cbschennai@gov.in>, "SEA CHENNAI"<seasiib.chn@gov.in>

Date: Wed, 11 Feb 2026 16:04:06 +0530

Subject: M/s. H C V Enterprises (IEC- ATVPV5181B) - Import of goods declared as "Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders" covered under the Bill of Entry No. 5554045 dated 11.09.2024 – Mis-declaration of the goods -

Issuance of Investigation Report – Reg.

===== Forwarded message =====

महोदय,

Kindly find the enclosed IR along with RUDs for kind perusal and necessary action please.

भवदीय,
SIIB, Chennai III Preventive

2 Attachment(s)

H C V Enterprises SCN .pdf
838.9 KB

HCV RUDs.pdf
24.3 MB

Dccbs Chennai <dc-cbschennai@gov.in >

Thu, 12 Feb 2026 3:24:48 PM +0530

To "Customs Broker Section"<cbsec.nch@gov.in>

Cc "SEA CHENNAI"<seasiib.chn@gov.in>

Tags AdmindiariseFLAG125115

Sir/Madam,

Please find the IR along with other relevant documents in respect of CB M/s. Fast Forward Agencies Pvt Ltd(Importer-M/s. H C V Enterprises).

Since the Parent Commissionerate of the Customs Broker is Mumbai, the documents are forwarded herewith for taking appropriate action against the said CB.

In case any further information is required you may contact Office of the Principal Commissioner of Customs, SIIB , Chennai-III(Preventive).

Thanks and regards

CB Section

General Commissionerate

Chennai Customs

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Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders” covered under the Bill of Entry No. 5554045 dated 11.09.2024 – Mis-declaration of the goods - Issuance of Investigation Report – Reg.

===== Forwarded message =====

महोदय,

Kindly find the enclosed IR along with RUDs for kind perusal and necessary action please.

भवदीय,
SIIB, Chennai III Preventive

28 Attachment(s)

HCV Enterprises IR Signed.pdf
884.4 KB

HCV Enterprises Mumbai Cov...
436.5 KB

HCV Panchnama Mumbai.pdf
841.1 KB

HCV Search Authorisation Mu...
401.2 KB

RUD 12.pdf
3.6 MB

RUD 13.pdf
120.8 KB

RUD 10A.pdf
2.7 MB

RUD 10.pdf
1.9 MB

RUD 11.pdf
119.4 KB

RUD 2.pdf
6.7 MB

RUD 5.pdf
4.6 MB

RUD 8.pdf
1 MB

RUD 9.pdf
817.2 KB

RUD 4.pdf
4.3 MB

RUD 7.pdf
89.1 KB

RUD 1.pdf
1.5 MB

RUD 3.pdf
78.5 KB

RUD 6.pdf
747.5 KB

RUD 23.pdf
128.8 KB

RUD 22.pdf
133.1 KB

RUD 21.pdf
362.4 KB

RUD 20.pdf
369.6 KB

RUD 19.pdf

363.6 KB

RUD 18.pdf

4.6 MB

RUD 17.pdf

409.1 KB

RUD 16.pdf

365 KB

RUD 14.pdf

1.9 MB

RUD 15.pdf

195.3 KB

 भारतसरकार / Government of India वित्तमंत्रालय / Ministry of Finance राजस्वविभाग / Department of Revenue		भारतीय मानक ब्यूरो   License No.: SQ/L-6000140.2 दूरभाष / Telephone: 044 25230371 ईमेल/Email: commr2-cuschn@gov.in
चेन्नई-II(आयात) सीमाशुल्कआयुक्तकाकार्यालय , OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI_II(IMPORT) सीमा शुल्कभवन, नं ६०, राजाजी सालै, चेन्नै600001- CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI – 600 001.		

File No.CUS/APR/SCN/367/2026-GR 2
DIN: 20260273MX0000015841

Date: 17-02-2026

SHOW CAUSE NOTICE No. 19/2026
 (Issued under Section 124 of the Customs Act, 1962)

M/s. H C V Enterprises (IEC- ATVPV5181B), 4803/4 1st main cross, Shivaji Nagar, Belagavi-590016 (hereinafter referred to as “importer”) through their authorized representative M/s. Fast Forward Agencies Pvt. Ltd., Customs Broker, filed Bill of Entry No.5554045 dated 11.09.2024 (**RUD-1**), for clearance of goods declared as “Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders”, under Section 46(1) of the Customs Act, 1962 and self-assessed the duty leviable thereon. The details of said Bill of Entry are as follows:-

TABLE-I

Sl. No.	Details	Description
1	Importer	M/s. H C V Enterprises, 4803/4 1 st main cross, Shivaji Nagar, Belagavi-590016
2	IEC No.	ATVPV5181B
3	Customs Broker	M/s. Fast Forward Agencies Pvt Ltd

4	CB No.	AABCF2847GCH002
5	Item Description in Bill of Entry	Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders etc.
6	Declared Quantity	16750 Kgs
7	Country of Consignment	China
8	Name of the Supplier	M/s. Rayhow International Co Limited, Hong Kong
9	Declared Assessable Value and Self-Assessed Duty	₹. 7,46,339/- & ₹. 3,91,844/-

2. DETENTION OF GOODS:

2.1. The importer had filed the Bill of Entry No. 5554045 dated 11.09.2024 through their authorized Customs Broker M/s. Fast Forward Agencies Pvt Ltd. In this regard, the goods were presented for examination before the CFS Shed Officers. During examination by the CFS Shed Officers, it was noticed that the goods imported in container no. IAAU1860629 contained undeclared items concealed alongside the declared goods.

2.2 In view of the discrepancy noticed during examination by CFS Shed Officers, vide letter in F.No. CUS/SHED/MISC/1226/2024-Docks dated 27.09.2024 (**RUD 2**), the matter was forwarded by the Chennai-IV (Export) Commissionerate to the Special Intelligence and Investigation Branch (SIIB), Chennai-III Commissionerate for further investigation and inquiry in to past imports made by the Importer.

2.3 Based on the Chennai-IV Commissionerate letter, that the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by H C V Enterprises (IEC- ATVPV5181B) in Container No. IAAU1860629 were mis-declared, the subject consignment was detained at M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai, Chennai - 600110 by SIIB, vide detention letter in F. No. GEN/INV/DR/63/2025-SIIB dated 11.03.2025 (**RUD 3**) for detailed examination of subject consignment.

3. EXAMINATION OF GOODS:

3.1. After the detention of the goods by SIIB vide letter dated 11.03.2025, the examination of goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. H C V Enterprises was carried out under Mahazar proceedings dated 13.03.2025 (**RUD 4**) in the presence of two independent witnesses, representative from the Customs Broker M/s. Fast Forward Agencies Pvt Ltd and CFS Custodian of M/s. Viking CFS. The container bearing no IAAU1860629 was weighed before examination by CFS Shed officers and the details of the same are listed below:

TABLE-II

Sl. No	Container No.	Weighment Ticket No.	Wt. as per CFS weighment Ticket (with Container Tare Wt.)	Trailer + Container Tare wt.	Actual Cargo Gross wt.	Declared Gross Weight as per Bill of Entry
1.	IAAU1860629	6374 dated 13.03.2025	31400	13120 + 3750 = 16870	14530	16750

3.2. The goods declared in the subject Bill of Entry is as detailed in **Table-III** and the detailed inventory of impugned goods found during the course of examination of the container no. IAAU1860629 vide Bill of Entry No: 5554045 dated 11.09.2024, is tabulated in **Table - IV**:

TABLE-III

S.NO	CTH	DESCRIPTION	UNIT PRICE (in USD)	QUANTITY	UNIT PRICE (in ₹)	ASSESSABLE VALUE (in ₹)
1	3926 4091	PLASTIC LUNCH BOX	0.7	3168	59.43	188274.24
2	3926 4091	PLASTIC WATER BOTTLE	0.6	1357	50.94	69125.58
3	3926 1019	STATIONERY SET	0.4	3692	33.96	125380.32
4	9403 1090	PLASTIC BABY CHAIR	0.9	2133	76.41	162982.53
5	9403 1090	PLASTIC STATIONERY FOLDERS	0.5	4725	42.45	200576.25
				TOTAL		746338.92

TABLE-IV

S. No	MARKINGS ON CARTONS	DESCRIPTION OF THE ITEM	PCS PER CARTON	TOTAL CARTONS	TOTAL QUANTITY	UNIT	WEIGHT PER CARTON (KGS)	TOTAL WEIGHT (KGS)
1	HRA 70 VB35	SMALL PLASTIC LUNCH BOX	160	9	1440	PCS	21.8	196.2
2	HRA 70 VB100	MEDIUM PLASTIC LUNCH BOX	120	36	4320	PCS	19.5	702
3	HRA 70 VB102	BIG PLASTIC LUNCH BOX	40	26	1040	PCS	20	520
4	BBC	TOY RUBIX CUBE	360	350	126000	PCS	16.5	5775
5	HRA-70	VIBRATOR FOR MEN (ADULT TOY)	20	22	440	PCS	15.4	338.8
6	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	1	24	24	PCS	10.6	254.4
7	HRA-70	ADULT TOY FOR MEN	100	45	4500	PCS	17.5	787.5
8	HRA-70	BIG SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	1	10	10	PCS	18.5	185
9	HRA-70	ADULT TOY FOR MEN	100	16	1600	PCS	23	368
10	HRA-70	BELT TYPE ADULT TOY WITH DILDOS	25	2	50	PCS	13	26

11	HRA-70	MEDIUM SIZE MEN UPPER BODY TILL WAIST (ADULT TOY)	1	3	3	PCS	13	39
12	HRA-70	SOCCE VIBRATOR FOR MEN (ADULT TOY)	40	15	600	PCS	22	330
13	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	2	6	12	PCS	25	150
14	HRA-70	INFLATABLE LADY FULL BODY DOLL	12	6	72	PCS	15	90
15	PKD-K30-8820	LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION	288	30	8640	PCS	22	660
16	HRA-70	ADULT TOY FOR MEN (BRAND: MAIG)	50	12	600	PCS	19	228
17	HRA-70	ADULT TOY FOR MEN (BRAND: TOP NOTCH)	70	18	1260	PCS	16.7	300.6
18	HRA-70	ADULT TOY FOR MEN (BRAND: SNAIL CUP)	50	11	550	PCS	15	165
19	HRA-70	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	4	5	20	PCS	13	65
20	HRA-70	SMALL SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	6	8	48	PCS	16.5	132
21	HRA-70	SMALL SIZE DILDO	20	2	40	PCS	15	30
22	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST	2	15	30	PCS	17.5	262.5
23	HRA-70	DILDO SLEEVES (ADULT TOY)	100	13	1300	PCS	13	169
24	HRA-70	CHARGEABLE ADULT VIBRATOR FOR LADIES	100	12	1200	PCS	20	240
25	HRA-70	SMALL SIZE LADY FULL BODY (ADULT TOY)	30	7	210	PCS	27	189
26	HRA-70	SMALL SIZE DILDO (ADULT TOY)	100	1	100	PCS	10	10
27	HRA-70	LADY BOTTOM BODY PART (ADULT TOY)	25	4	100	PCS	35	140
28	HRA-70	MEDIUM SIZE DILDO (ADULT TOY)	75	2	150	PCS	27	54
29	HRA-70	MEDIUM SIZE REMOTE CONTROLLED CHARGEABLE DILDO (ADULT TOY)	50	5	250	PCS	25	125
30	HRA-70	CHARGEABLE DOUBLE HANDLE SUPER POWER MASTURBATION CUP (ADULT TOY)	4	1	4	PCS	10	10
31	HRA-70	WEAR PANTS WITH DILDO (ADULT TOY)	32	2	64	PCS	25	50
32	HRA-70	WEAR BOOBS (ADULT TOY)	8	2	16	PCS	17.5	35
33	HRA-70	MASTURBATION CUP (ADULT TOY)	60	3	180	PCS	11	33
34	HRA-70	MEDIUM SIZE DILDO	20	3	60	PCS	19	57
35	HRA-70	WEAR LADY BOTTOM BODY PART (ADULT TOY)	27	2	54	PCS	20	40
36	HRA-70	EASY LIVE DOUBLE HAND MASTURBATION CUP (ADULT TOY)	8	1	8	PCS	15	15
37	HRA-70	BIG SIZE DILDO (ADULT TOY)	30	4	120	PCS	24	96
38	HRA-70	TADPOLE VIBRATING EGG (ADULT TOY)	100	1	100	PCS	11	11
39	HRA-70	ANAL ADULT TOY	192	2	384	PCS	18	36
40	HRA-70	DUMBELL SHAPE ADULT TOY FOR MEN	30	3	90	PCS	18	54
41	HRA-70	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	4	2	8	PCS	15.7	31.4

42	HRA-70	VIBRATION TONGUE (ADULT TOY)	100	1	100	PCS	13	13
43	HRA-70	VIBRATION RING (ADULT TOY)	100	1	100	PCS	18	18
44	HRA-70	SMALL SIZE MALE BODY WITH DILDO (ADULT TOY)	30	1	30	PCS	25	25
45	HRA-70	BUMP ORGASM VIBRATOR (ADULT TOY)	50	1	50	PCS	11.5	11.5
46	HRA-70	3 IN 1 WOMEN ADULT TOYS	100	1	100	PCS	17	17
47	HUA-72 SAM	WOODEN NAILS		2		KGS	15	30
48	HUA-72 SAM DEL	INDOOR GOLF SET AND ITS ACCESSORIES	3	23	69	SET	14.5	333.5
49	HRA-70	XIAOMI 120W CHARGING ADAPTOR	144	6	864	PCS	32.5	195
50	BD	P18 PRO DRONE	36	20	720	PCS	16.5	330
51	HUA-72	T-SHIRTS	200	5	1000	PCS	52	260
TOTAL				802				14233

3.3 In view of the above, it is clearly apparent that the items viz., “Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders” which were initially declared in Bill of Entry No. 5554045 dated 11.09.2024 were not found except Plastic Lunch Box. However, numerous undeclared/concealed goods viz., Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer + Matte Powder Foundation, Inflatable Lady Full Body Doll etc., were found during the examination of the cargo.

3.4 Further, it is observed from the weighment details that the Declared Gross Weight as per the Bill of Entry was 16,750 Kgs, whereas the Actual Cargo Gross weight as per the CFS weighment ticket (Table-II) was found to be 14,530 Kgs, wherein a shortage of approximately 2,220 Kgs gross weight is noticed. However, the detailed carton-wise inventory (Table-IV) reveals that the total weight was 14,233 Kgs. This marginal difference of 297 Kgs between the CFS weighment ticket (14,530 Kgs) and the actual carton-wise gross weight (14,233 Kgs) may be attributed to rounding off errors and weighment tolerances. Comparing the declared weight in the Bill of Entry (16,750 Kgs) with the actual carton-wise inventory weight (14,233 Kgs), it is noticed that the resultant actual shortage of impugned goods is 2,517 Kgs.

3.5 Further, the impugned goods “9 TO 5 PRIMER+MATTE POWDER FOUNDATION” are of LAKME brand and the same was registered with Indian Customs under IPR Enforcement Rules, 2017 by the Right Holder Hindustan Unilever Limited. In this connection, an email dated 16.04.2025 was sent to report.fake@unilever.com & khan.sanaullah@unilever.com intimating the same. In response, vide letter dated 24.04.2025, the Right Holders have stated that the samples were received by Central Quality Assurance (CQA) department from the South Branch and the analysis of the same is as follows.

“The samples have been received in proper condition and analysed for its originality based on manufacturing details and quality parameters including:

- Manufacturing Factory & Manufacturing Dates*
- Batch Code, Bar Code Details, MRP & Coding pattern These details were checked and verified to confirm the origin of product and conclusion has been derived for the same.*

SUMMARY OF ANALYSIS OF PRODUCTS: The above-mentioned products are Spurious. These products are not meeting all the required standards of Hindustan Unilever Limited.

CONCLUSION: We confirm that the above report aforesaid is correct and represent true observations. The tests/check have been conducted by trained analysts.”

The same was reiterated vide email dated 08.07.2025 from gayathri.sriram@unilever.com

4. SEIZURE OF THE GOODS (RUD 5):

Sub-Section 46(4) of the Customs Act, 1962 states as follows:

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

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

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]*

4.1 From the examination findings, it appeared that the importer had tried to smuggle the undeclared goods viz., “*Small Plastic Lunch Box, Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer+Matte Powder Foundation, Inflatable Lady Full Body Doll, P18 Pro Drone etc*” in concealed manner and thereby contravened the provisions of Section 46(4) & Section 46 (4A) of Custom Act, 1962.

4.2 Further, it appeared that the importer has contravened the provisions of Bureau of Indian Standards, 2016, provisions of the Drugs & Cosmetics Act 1940 read with Drugs & Cosmetics Rules, 1945, imported Adult Toys were prohibited under Section 11, sub section

2(u) of the Customs Act, 1962, read with Section 294 of Bharatiya Nyaya Sanhita, 2023. Further by mis-declaring with an intent to import and clear the undeclared/restricted goods, it appeared that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962 and are liable for seizure on the basis of examination Mahazar under the provisions of Section 110 *ibid*. Hence the entire cargo imported was seized under **Seizure Memo dated 18.03.2025 (RUD 5)**.

5. Search of Importer Premises:

5.1 In view of the findings during the examination of the subject consignment, a letter dated 13.03.2025 in F.No. GEN/INV/DR/63/2025-SIIB was forwarded to the Jurisdictional Additional Commissioner of Customs, Belagavi Commissionerate (Preventive), O/o the Principal Commissioner of CGST, Belagavi No. 71, Club Road, Belagavi, Karnataka 590001 requesting to effect search at the registered premises of the importer i.e., M/s H C V Enterprises, 4803/4 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016.

5 . 2 Vide Search Authorisation dated 25.03.2025, the officers of CGST Belagavi (Preventive) Commissionerate have inspected the registered address of M/s. H C V Enterprises (IEC: ATVPV5181B). A Mahazar dated 25.03.2025 (**RUD 6**) was drawn at the premises situated at 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016 on 25.03.2025 in the presence of independent witnesses.

5.3 Thereafter, witnesses were informed that the said premises belongs to M/s H C V Enterprises, holder of IEC-ATVPV5181B and GSTIN No. 29ATVPV5181B2ZZ. It was further informed that the Importer had imported goods under Bill of Entry No. 5554045 dated 11.09.2024 at Chennai Port, and that investigation had been initiated by Customs authorities against the said consignment imported by the Importer for mis-declaration of the said goods under the provisions of Customs rules and regulations. Furthermore, it was informed that the officers had reasonable belief that incriminating goods/documents relevant to the ongoing investigation were secreted at the said premises, and therefore intended to search the premises and requested the witnesses to witness the search proceedings, to which they agreed.

5.4 On enquiry about the premises, a person named Shri Ubedulla Vadgaonkar, S/o Shri Muradulla Vadgaonkar, came outside and informed that the premises bearing No. 4803/4 consisted of 2-3 small sites, divided after partition among the family. On being enquired about M/s. HCV Enterprises and Shri Magadum Ali Haroon Vadgaonkar, Shri Ubedulla Vadgaonkar informed the officers and the witnesses that Shri Magadum was his cousin and that Shri Magadum's premises was at the next door under the same site number.

The premises was found in locked condition and there was no name-plate or address mentioned at the said residential premises. There was no signboard of any business hanging or displayed at the said residential premises. Shri Ubedulla Vadgaonkar further informed that Shri Magadam used to live at the said premises 3–4 years back and that nobody resides at the said premises at present as the premises was in dilapidated condition.

5.5 Thereafter, on officers' request, Shri Ubedulla Vadgaonkar called Shri Magadam Ali Haroon Vadgaonkar (IEC Holder and Proprietor of M/s H C V Enterprises) and asked him to come to the spot. Shri Magadam Ali Haroon Vadgaonkar came to the spot after 20–30 minutes and was introduced the mahazar witnesses to him and informed him of the purpose of the visit. Thereafter, Shri Magadam Ali Haroon Vadgaonkar had acknowledged the search authorization.

5.6 Shri Magadam Ali Haroon Vadgaonkar thereafter informed the officers that he did not reside at the said premises due to its dilapidated condition. He further informed that he had given his premises on negligible rent for poultry purpose to one of his friends. Thereafter, Shri Magadam Ali Haroon Vadgaonkar opened the lock of the premises. The premises consisted of only one hall having hens for poultry purpose. There was no room, kitchen, or any other place in livable condition. There was no furniture or any household goods/things at the premises. It was found that there were no goods or documents related to GST/Import-Export/Customs at the premises.

5.7 On further enquiry, Shri Magadam Ali Haroon Vadgaonkar informed that he was into trading of vegetables and that he had one shop in the Vegetable Market, Belagavi. He also informed that he had obtained GST registration in January 2024 as per the directions of his friend Shri Farhan Peerzade. On being enquired about import/export of goods, he stated that he did not know about import-export; however, IEC/Trade Licence had been obtained by him on the directions of Shri Farhan Peerzade. Further, the officers enquired about Mobile No. 9880550286 and E-mail ID: hcventerprises79@gmail.com, to which Shri Magadam Ali Haroon Vadgaonkar stated that neither the mobile number nor the e-mail ID belonged to him and that he did not know to whom it belonged.

5.8 Thereafter, the officers concluded the proceedings. No documents/records/goods/digital evidence were seized or taken into possession by the officers. Shri Magadam Ali Haroon Vadgaonkar remained present during the entire proceedings.

5.9 A follow up inquiry was conducted on the mobile number 9880550286 used for IEC and GSTIN. The SDR (**RUD 7**) details received revealed that the said mobile number 9880550286 was activated on 27.12.2023 and registered in the name of one **Shri Askari**

Maruf, S/o Shri Jainolabddin, having registered address at "*taluk raibag Raybag, taluk raibag Raybag, taluk raibag Raybag, Kudachi Rural, Karnataka-591311*". It is observed that the address provided in the SDR is conspicuously vague and lacks specific identifiers such as house number, plot number, or any verifiable landmark, thereby rendering any meaningful follow-up inquiry or physical verification at the said address not feasible. Notably, the same individual name Askari Maruf figures prominently in the SDR details of mobile number 9372311998 utilized by the principal orchestrator of this smuggling network (*more emphasis supplied in paragraph no. 7.5 and 11.2 infra*).

6. VOLUNTARY STATEMENTS RECORDED:

6.1. VOLUNTARY STATEMENT RECORDED FROM SHRI MAGADUM ALI VADGAONKAR (IEC HOLDER), OF M/s. HCV ENTERPRISES (RUD 8):

In view of the above, Shri Magadum Ali Haroon Vadgaonkar, IEC Holder and Proprietor of M/s. H C V Enterprises was summoned on 25.03.2025 to appear before the officers of CGST Belagavi to tender his voluntary statement. In response he appeared and gave his voluntary statement. In his voluntary statement dated 25.03.2025, he inter-alia stated that:

a. When asked to briefly introduce himself and mention his educational and professional background, he stated that his name is Shri Magadum Ali Haroon Vadgaonkar. He stated that he has studied until the 5th Standard and is currently engaged in the wholesale business of selling vegetables at the Vegetable Market in Belagavi.

b. When inquired about whether he has taken GSTIN registration, he stated that he obtained GST registration 29ATVPV5181B2ZZ on January 18, 2024, using his own credentials.

c. When asked about the circumstances that led him to obtain GST registration despite there being no GST on the sale of vegetables, he stated that his friend, **Shri Farhan Gorepeerzade** (Mobile No. 9380053772/ 8970504657), proposed a scheme. He stated that Farhan informed him he would pay a good amount if he provided his credentials for GST registration. He further stated that **Farhan's uncle** (Shri Zuber Peerzade) is involved in the import-export of goods and that he agreed to provide his details for GST and IEC registration. He confirmed submitting his Aadhaar card, PAN card, Electricity Bill, and two photographs to Shri Farhan Gorepeerzade for this purpose.

d. When inquired if he had undertaken any import-export of goods on his IEC and to provide details of such consignments, he stated that **he himself has not undertaken any**

such activities and is not aware of the consignments imported or exported using his IEC.

e. When asked to elaborate on payments received, he stated that he received Rs. 40,000/- from Shri Farhan (at a rate of **Rs. 10,000 per bill**) in lieu of using his credentials, which indicates that previous consignments have been imported on his IEC.

f. When asked to peruse the documents submitted to the GST authorities at the time of obtaining registration, he stated that he had perused them and was affixing his signature on them.

g. When asked to peruse the photograph submitted to the GST authorities during registration, he stated that the photograph belongs to him and he was affixing his signature on it.

h. When inquired why he obtained GST registration for a premises where he is not residing, he stated that his identification cards, such as his Aadhaar, are registered to the address **4803/4, 1st Main Cross, Shivaji Nagar, Belagavi 590016**, which was his ancestral property. He stated that because his documents were tied to that address, he declared it to the authorities, even though he has not resided there for the past seven years.

i. When asked to peruse the No Objection Certificate (NOC) purportedly issued by Smt. Habibnisha C. Vadagaonkar for his business, he stated that she was his grandmother and that she passed away in 2018. He admitted that the certificate provided to the department is a **fake document fabricated by Shri Farhan** for the purpose of obtaining GST registration and stated he has no other knowledge of its creation.

j. When inquired how he received payments from Shri Farhan, he stated that payments were deposited into his **Axis Bank account for HCV Enterprises**. He stated that he would receive notifications of these payments, after which Shri Farhan would contact him to affirm receipt. He further stated that when he asked Farhan for his commission and Farhan did not provide it, he personally took **Rs. 40,000/-** out of the total Rs. 80,000/- that had been credited to that account.

k. When asked to provide contact and address details for official communication, he provided the contact details of his family members: Murad (Uncle) at 9916062192, Azaruddin (Brother) at 9060313313, and Mahezabin (Wife) at 9036433387. He stated that official communication can be made to his permanent residence at **7/8 Annapurawadi, Bauxite Road, Azam Nagar, Belagavi-590010**.

1. When asked if he had anything more to say, he stated that he had nothing more to state and that he will cooperate in the ongoing investigation.

6.2 VOLUNTARY STATEMENT RECORDED FROM SHRI FARHAN GOREPEERZADE, ACQUAINTANCE OF M/s. MAGADUM ALI VADGAONKAR (IEC HOLDER) (RUD 9):

In view of the above, Shri Farhan Gorepeerzade, acquaintance of M/s. Magadum Ali Vadgaonkar was summoned on 25.03.2025 to appear before the officers of CGST Belagavi to tender his voluntary statement. In response he appeared and gave his voluntary statement. In his voluntary statement dated 25.03.2025, he inter-alia stated that:

a. When asked to briefly introduce himself and mention his educational and professional background, he stated that his name is Shri Farhan Gorepeerzade, he is basically from Kudachi, and his permanent residential address is in Kudachi where his family stays. He further stated that his father shifted to Belagavi in 2016, he studied until the 10th standard at Pretty Blossoms School, Azam Nagar, Belagavi, and had previously worked as a recovery agent at AU Finance, Mumbai, but is currently unemployed.

b. When inquired about the business model of M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) wherein he is the IEC Holder and Proprietor of the said firm, including major inputs, outputs, suppliers and recipients, he stated that although the firm is registered in his name, he is not aware of the business activities being carried out and is totally ignorant of the same. He stated that his paternal uncle (Chacha), Shri Zuber Peerzade, takes care of every business-related activity and had taken his Aadhaar Card, PAN Card, and other documents to open the firm, promising to give him a certain amount of money for each Bill of Entry or invoice generated. He added that he has received approximately Rs. 50,000/- from his Chacha so far.

c. When asked to provide details regarding his Chacha, he stated that his Chacha's name is Shri Zuber Peerzade, with mobile number 9372311998, and while he is a permanent resident of Kudachi, Raibagh Tq, he currently lives in Mumbai and Chennai depending on work requirements. He stated that his Chacha is in the business of importing and exporting goods, specifically stationery items to his knowledge, and resides at Flat No.- 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gate, CST, Mumbai.

d. When inquired about the investigation against M/s. HCV Enterprises (29ATVPV5181B2ZZ) and the statement of Shri Magadum Vadgaonkar (Proprietor of M/s.

HCV Enterprises) alleging that he had asked for credentials to obtain a GST registration, he stated that he had perused the statement of Shri Magadum Vadgaonkar and confirmed that the submissions made therein are true and correct. He admitted that he had obtained Shri Magadum Vadgaonkar's credentials for the registration and that Shri Magadum Vadgaonkar is not running any business from the firm M/s. HCV Enterprises.

e. When asked to elaborate on the aforementioned admission, he stated that his Chacha, Shri Zuber Peerzade, took registration of M/s. Alina Overseas Trading in his name in February 2023 and handled the business of importing goods to Chennai and Mumbai. He stated that in December 2023, his Chacha asked for more credentials to increase profit, leading him to approach his neighbor, Shri Magadum Vadgaonkar. He stated that he allured Shri Magadum with a promise of approximately Rs. 10,000/- per Bill of Entry, subsequently forwarding Shri Magadum's credentials to Shri Zuber Peerzade to form M/s. HCV Enterprises.

f. When inquired about who files the GST Returns for M/s. HCV Enterprises and M/s. Alina Overseas Trading, he stated that Shri Shoaib (Mobile No.-8748975553), a friend of Shri Zuber Peerzade, files the returns, and Shri Sheikh Ahmed (Mobile No.-8660286632) calls him for OTP details during the filing process.

g. When asked about the amount and mode of payment made to Shri Magadum Vadgaonkar, he stated that as Shri Zuber Peerzade was delaying commission payments, he and Shri Magadum decided to withdraw Rs. 45,000/- from the Axis Bank Account (No. 923020031455950) of M/s. HCV Enterprises approximately six months ago using mobile banking. He further stated that Shri Zuber Peerzade later gave him Rs. 20,000/- in cash as commission when he visited Mumbai.

h. When inquired about the nature of the goods being imported, he stated that he did not know how Shri Magadum found out, but Shri Magadum eventually informed him that Shri Zuber Peerzade was not importing stationery, but rather items like adult toys which are probably banned. He stated that he was not aware of this until Shri Magadum confronted him, and when he inquired with Shri Zuber Peerzade, he was told not to worry as his Chacha would handle it.

i. When asked about his last contact with Shri Zuber Peerzade, he stated that he worked as an office boy at his Chacha's Mumbai office until returning to Belagavi in December 2024. He stated that he last contacted his Chacha by phone about 10 days prior to the statement to ask for money, which his Chacha hesitated to provide.

j. When inquired why NIL GST returns were being filed for M/s. HCV Enterprises since December 2024, he stated that a container was stopped by Indian Customs officials at Chennai Port approximately six months ago. He stated that Shri Zuber Peerzade told them to wait, and because they were not receiving commissions, they requested that the business be stopped or payment be made; however, his Chacha insisted that commissions would only be paid once the container cleared, resulting in the filing of NIL returns.

k. When asked how many GST registrations he had arranged for his Chacha, he stated that he had not arranged or provided any GST registration other than M/s. HCV Enterprises.

l. When inquired about the key persons involved in the racket of importing prohibited or mis-declared goods through Chennai Port, he stated that the key persons involved are Shakib Patel (Mobile No.- 7676255152), who manages works at Chennai for Zuber, and Shaik Ahmed (Mobile No.- 8660286632).

m. When asked for his contact and address details for official communication, he provided his permanent residence address as Plot No. 148, Taiba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi, and provided the contact numbers for his family members: Fayaz (Brother) - 7483745314, Farooq (Father) - 8902452284, and Asiya (Sister) - 9535080511.

n. When asked if he had anything more to say, he stated that he had nothing more to state, the contents of the statement were explained to him in his vernacular language, and he understood them. He reiterated that he will cooperate in the ongoing investigation and will appear as and when called for, further stating that he deposed the statement voluntarily without any threat, coercion, force, or duress.

6.3 STATEMENT RECORDED FROM SMT. R LOUIS PREMALATHA, MANAGER OF M/S. FAST FORWARD AGENCIES PVT. LTD. (RUD 10):

Smt. R Louis Premalatha, Manager of M/s Fast Forward Agencies Pvt Ltd residing at 1/40-L, St. Thomas Mount, Chakkarapani Colony, Chennai, St. Thomas Mount, Kancheepuram, Tamil Nadu - 600045 was summoned on 25.04.2025 by Officers of SIIB to appear and submit the relevant documents and provide the details related to the subject consignment. In response to the said summons, Smt. R Louis Premalatha, Manager of M/s Fast Forward Agencies Pvt Ltd appeared before Officers of SIIB in her voluntary statement dated 25.04.2025, she stated that:

a. When asked about her role in M/s Fast Forward Agencies Pvt. Ltd, she stated that she works as a Manager and is the F Card holder (Card no. 598) for the Customs Broker Firm, Chennai.

b. When inquired about her firm and its partners, branch, and address, she stated that the firm was established in 1995, with Shri Venkataraman serving as the Managing Director and Shri Srinivasan and Shri Prakash as directors. She stated that the head office is in Mumbai, and the firm deals with both imports and exports. She further stated that the Chennai office address is 1/40-L, St. Thomas Mount, Chakkarapani Colony, Chennai, St. Thomas Mount, Kancheepuram, Tamil Nadu 600045, and while the firm has 10–12 employees, she is currently the only employee working in Chennai.

c. When asked if she is aware of the provisions of the CBLR, 2018, she stated that she is aware of the CBLR, 2018.

d. When inquired about what she knows about M/s. HCV Enterprises (IEC: ATVPV5181B), she stated that the firm is an importer for whom they have filed only one Bill of Entry. She stated that she came into contact with the IEC holder, Shri Magadam Ali Haroon Vadgoankar, through Shri Goutham (Mobile: 7550040157), a CHA assistant who contacted them to file the Bills of Entry.

e. When asked how she knows Shri Goutham, she stated that she came into contact with him during her professional journey as a CHA.

f. When inquired if she conducted the KYC verification of M/s. HCV Enterprises (IEC: ATVPV5181B), she stated that they verified the KYC documents of the importer, including the IEC, PAN Card, Aadhaar card, and GST Registration certificate, and also checked the IEC registration online on the DGFT website.

g. When asked if she verified the importer's premises before filing the Bill of Entry, she stated that they physically verified the importer's premises by visiting Belagavi.

h. When inquired about how many Bills of Entry have been filed for M/s. HCV Enterprises (IEC: ATVPV5181B), she stated that they have only filed one Bill of Entry, and the declared goods were Plastic Lunch boxes, Plastic Water bottles, and Stationery sets.

i. When asked about the import consignment made under Bill of Entry No. 5554045 dated 11.09.2024 for M/s. HCV Enterprises (IEC: ATVPV5181B), she stated that Shri Goutham provided the import documents and informed her that the entire consignment

consisted of general trade items, namely Plastic Lunch boxes, Plastic Water bottles, and Stationery sets.

j. When inquired about the examination mahazar dated 13.03.2025, which noted several undeclared "Adult Toys", Drones, T-shirts, and other general trade items, she stated that she had seen the Mahazar and signed it. She stated that the importer had previously informed her the consignment contained only items like Plastic Lunch boxes and Stationery, and it was only when Shri Goutham informed her after the examination by CFS officers that she learned of the several cartons of Adult Toys and Drones.

k. When asked about Shri Zuber Peerzade, Shri Shakib Patel, and Shri Shaik Ahmed mentioned in the statement of Shri Farhan Gorepeerzade dated 25.03.2025, she stated that she does not know anything about those persons and that it was the first time she was hearing about them.

l. When inquired if she had anything else to state, she stated that she received the import documents through Shri Goutham and was told the consignment contained only items like Plastic Lunch boxes and Stationery. She stated that they were not aware of any mis-declared or prohibited goods until the examination by the Shed Officers. She submitted that M/s Fast Forward Agencies Pvt. Ltd is not related to the prohibited goods. She further stated that she will cooperate in the investigation of the case.

6.4 STATEMENT RECORDED FROM SHRI. GOUTHAM K, PRIVATE PERSON ATTENDED DURING THE INITIAL EXAMINATION (RUD 10A):

In furtherance of the Investigation, Shri Goutham K, was issued Summons to tender his voluntary statement before SIIB Officers. In response, Shri Goutham K has attended before SIIB officers on 22.01.2026 and tendered his voluntary statement, wherein he inter-alia stated the following:

a. When asked/inquired about his introduction and his role at M/s. Fast Forwarding Agencies Pvt Ltd, he stated that he is Shri Goutham K aged 39 years and he works as third-party vendor between the importer and Customs Broker in facilitating them to file Bills of Entry and also sometimes attending the examination activities of Bills of Entry filed by them.

b. When asked/inquired to read the voluntary statement dated 25.04.2025 given by Smt. R Louis Premalatha, Manager in M/s. Fast Forwarding Agencies Pvt Ltd regarding the Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s. H C V Enterprises and comment, he

stated that he has read the voluntary statement dated 25.04.2025 given by Smt. R Loius Premalatha and he does not agree with the contents of her statement. He stated that he works for small commissions by facilitating filing Bills of Entry and attending examination activities; however, in this case Smt R. Loius Premalatha had asked him to attend the examination pertaining to the Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s. H C V Enterprises for helping her for a remuneration of Rs. 10,000/-. He stated that he is not related to the subject Bill of Entry other than attending the examination in order to help Smt. R Louis Premalatha.

c. When asked/inquired whether he has ever met Shri. Magadum Ali Haroon Vadgoankar, Proprietor and IEC holder of M/s. H C V Enterprises, he stated that no, he has never met Shri. Magadum Ali Haroon Vadgoankar.

d. When asked/inquired whether he knows Shri. Shaikh Ahamed (Mobile – 8660286632), Shri. Shaqeeb Patel (Mobile - 7676255152), Shri. Mohammed Shoaib (Mobile - 8748975553) and Shri. Zuber Peerzade (9380053772/ 8970504657), he stated that no, he does not know any of the above-mentioned persons and he has never met them personally or contacted through phone.

e. When asked/inquired whether he was aware of the concealment present in the subject consignment before the examination, he stated that no, he was not aware of the concealment present in the subject consignment and during the course of examination only he came to know about the concealment of Adult Toys present in the cargo.

f. When asked/inquired whether he wants to submit anything else, he stated that he re-iterates that he was unaware of the concealment present in the subject consignment. He stated that he works for small commissions for facilitating BE filing and attending examination activities; and in this case, Smt R Louis Premalatha had asked him to attend the examination along with her for a small amount. He stated that he does not know the IEC holder or any other person involved in the case, and he requested the officer to take a lenient view on him. He further undertook to appear before the officers for further clarifications as and when required.

7. SEARCH CONDUCTED AT OTHER PREMISES:

7.1 Based on the inputs received from the statements of Shri. Magadum Ali Haroon Vadgaonkar and Shri. Farhan Gorepeerzade, a letter dated 05.05.2025 was issued to the Nodal Officer, Tamil Nadu & Chennai Circle, M/s. Reliance Jio Infocomm Limited requesting to provide details regarding the mobile numbers 7676255152 & 8660286632.

7.2 Subsequently, based on the SDR details obtained in respect of the mobile numbers 8748975553, 8660286632 & 7676255152, letter dated 26.06.2025 (**RUD 11**) was forwarded to the Additional Commissioner of Customs, Mangaluru Customs requesting to effect search at the premises as detailed below:

Sl. No.	Name of the Person	Mobile Number	Address of the Person
1	Shri. Mohammed Shoaib Mohammed Arif Mulla	8748975553	H. No. 4312/B, Kacheri Road, Ghee Galli, Belagavi, Karnataka – 590 001.
2	Shri. Shaikh Ahamed Kalepeerzade	8660286632	Plot No. 12, Opp. Rahamaniya Masjid, Sangameshwar Nagar, Belagavi, Karnataka – 590 010.
3	Shri. Shaqeeb Patel	7676255152	Near Syndicate Bank, Taluk Raibag, Kudachi Rural, Raibag, Belagavi, Karnataka 591 311.

7 . 3 In response, vide letter dated 30.07.2025 (**RUD 12**) the Mangaluru Customs Division forwarded the details of searches conducted at the above premises. Vide the above letter, it is informed that all three premises could not be located and it was further reported that no such addresses exist.

7 . 4 As per voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, Shri Zuber Peerzade operates from Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai, though he moves between Mumbai and Chennai. Accordingly, this office, vide letter dated 11.12.2025, requested the Additional Commissioner of Customs, O/o Principal Commissioner of Customs (Preventive), Rummaging and Intelligence Section, 2nd Floor, New Custom House, Mumbai Zone - III, Ballard Estate, Mumbai - 400001 to conduct a search at the said premises of Shri Zuber Peerzade (**RUD 13**). In this regard the Jurisdictional Officers vide Search Authorisation dated 22.01.2026 issued by the Assistant Commissioner of Customs (Preventive) Rummaging & Intelligence Division, have searched the said Premises, where Shri Farooq Sajjad Peerzade, was staying. He informed the R&I officers, that he stays there with his own son and cousin son. Further on enquiry, he was asked about Shri Zuber Peerzade, He stated that Shri Zuber Peerzade is currently living in his home town. During the search proceeding from the premises, nothing incriminating was found or seized or taken and a Nil Mahazar was drawn (**RUD 13A**).

7.5 Furthermore, a follow-up inquiry was conducted by the Mumbai Zonal Unit (MZU) of the Directorate of Revenue Intelligence (DRI) in relation to the address associated with M/s. Alina Overseas Trading (IEC CSIPG0170P) and mobile number 9372311998. This investigation followed a request from DRI, Chennai Zonal Unit to DRI, Mumbai Zonal Unit, concerning a separate follow-up enquiry into the clandestine removal of a poppy seed

consignment from M/s. Sudharshan CFS, Chennai. On 20.08.2025, Senior Intelligence Officer visited the Masjid Bunder area to locate the premises identified as "Room No 55 Grd Flr, Mallapa Building, Kazi Syyed Street, Masjid Bunder, Mumbai East-400003. This address corresponded to the Subscriber Data Record (SDR) for mobile number 9372311998, registered to Shri Askari Maruf. During the visit, a discreet enquiry was conducted with local residents and nearby shopkeepers. These enquiries revealed that the locals were not familiar with any person named "Shri Askari Maruf" or any building by the name of "Mallapa Building". It was observed that most buildings in that locality do not bear specific names and are instead identified by shop numbers on Kazi Syyed Street. Subsequently, a specific enquiry was carried out at Shop No. 55 on Kazi Syyed Street with both the shopkeeper and the owner of the shop. Both individuals stated they had no knowledge of "Mallapa Building" or a person named "Shri Askari Maruf". Consequently, the DRI visit report (**RUD 14**) concluded that the premises could not be located, and no further investigation could be undertaken against the individual at the stated address. These findings substantiate the conclusion that the mobile number 9372311998, utilized by the principal orchestrator Shri Zuber Peerzade, was obtained using fraudulent identity and address documentation. *(more emphasis supplied in paragraph no. 11 infra)*

8. VALUATION OF GOODS:

8.1. From the investigation, the following facts emerge:

- a. the importer had declared "Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders etc" in Bill of Entry No 5554045 dated 11.09.2024. During the examination of the goods, undeclared goods viz., Adult Toys, Drones, Cosmetics etc were found. Due to incorrect declaration made in the Bill of Entry No. 5554045 dated 11.09.2024, it appeared that the value declared do not correspond to the original import value of the goods imported.
- b. The value of impugned goods declared in the subject Bill of Entry appeared to be at an arbitrary minimum and abnormally undervalued. It is seen that the import is made at an abnormal price at which such goods cannot be imported in the normal course of business and therefore it appears that the importer has relied upon fraudulent documents for carrying out the import using an arbitrary and fictitious value.
- c. It is further noted that the Commercial Invoice No. RICL-240806-1 dated 06.08.2024 uploaded in e-sanchit by the Importer/CB, shows a total invoice value of USD 11,177.46, whereas the Importer has declared an invoice value of USD 8,790.84 in the Bill of Entry No. 5554045 dated 11.09.2024, resulting in an unexplained discrepancy of USD 2,387.62 (equivalent to approximately ₹.2,02,714/-). Therefore, it appeared that there is

willful mis-declaration of goods by the importer vide subject Bill of Entry. This clearly establishes that even at the invoice stage itself, the importer has suppressed and undervalued the actual invoice value by approximately 21.36%, with a deliberate intent to evade customs duty and undervalue the imported goods. Therefore, it appears that there is willful mis-declaration of goods and gross undervaluation by the importer vide subject Bill of Entry. Hence, the declared values in respect of the subject Bill of Entry No. 5554045 dated 11.09.2024 merits rejection as per Rule 12 of the Customs Valuation Rules, 2007 read with Rule 3 *ibid*. The relevant screenshots of the Invoice and Bill of Entry are reproduced below for reference:

RAYHOW INTERNATIONAL CO., LIMITED					
COMMERCIAL INVOICE					
TO : H C V ENTERPRISES			INVOICE NO: RICL-240806-1		
ADD: 4003/4 1ST MAIN CROSS,			DATE: 06.08.2024		
SHIVAJI NAGAR, BELAGAVI,			TERM: CIF CHENNAI		
KARNATAKA-590016			PAYMENT TERM: 90 DAYS		
IEC NO : ATVPV5181B			PORT OF LOADING: NANSHEA, CHINA		
GSTIN NO : 33ATVPV5181BZZZ			PORT OF DISCHARGE: CHENNAI, INDIA		
SHIPMENT PER: BY SEA					
S.NO	DESCRIPTION	UNIT	U. PRICE USD/KGS	TOTAL QTY	TOTAL AMOUNT
1	PLASTIC LUNCH BOX	KGS	0.90	3168	2851.20
2	PLASTIC WATER BOTTLE	KGS	6.80	1357	1085.76
3	STATIONERY SET	KGS	0.50	3692	1845.90
4	PLASTIC BABY CHAIR	KGS	1.2	2133	2559.60
5	PLASTIC STATIONERY FOLDERS	KGS	0.60	4715	2835.00
SAY IN USD: ELEVEN THOUSAND ONE HUNDRED SEVENTY SEVEN AND FORTY SIX CENTS ONLY					11177.46
Net Weight: 15075 KGS					
Gross Weight: 16750 KGS					
Total Ctn : 819 CTN					



Commercial Invoice (RICL-240806-1) showing Invoice Value of USD 11177.46

[illegible]

Bill of Entry reflecting the declared Invoice (RICL-240806-1) Amount of USD 8790.84

8.2 Rejection of declared value:

Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as “CVR, 2007” for brevity) states as follows:

Rejection of declared value

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation-(1) For the removal of doubts, it is hereby declared that: -

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in

accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

(c) the sale involves special discounts limited to exclusive agents;

(d) the mis-declaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

(e) the non-declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) the fraudulent or manipulated documents

8.3 Redetermination of the Value:

Rule 12 of CVR, 2007 provides for re-determination of the value of the imported goods proceeding sequentially in accordance with Rules 4 to 9 of *ibid*.

8.4 Valuation of the goods under Rule 7 and Rule 9 of CVR, 2007:

For determining the value, data of contemporary imports from NIDB was taken into consideration by the SIIB. From the data, SIIB found that the value of the current consignment cannot be determined as per Rule 4 & Rule 5 of CVR, 2007 as the import of the identical imports were not noticed. Hence, as per Rule 6 of CVR, 2007 the impugned goods may therefore be valued based on the deductive method under Rule 7 of CVR, 2007. Further, for deductive value analysis under Rule 7, unit price details at which identical or similar imported goods are sold in India, Commission Cost, Profit, General Expenses, Cost of Transport, Insurance and associated costs incurred in India are required. For computed value analysis under Rule 8, detailed composition details of raw materials used, manufacturing cost details, expense details etc., are required from the manufacturer of goods. Since these details are not available, value cannot be decided solely as per Rule 7 or 8 of CVR, 2007. Accordingly, the value is re-determined on the basis of Rule 9 of the CVR, 2007. Rule 9 does not specify any method for re-determining the value but specifies the methods which cannot be used in re-determining the value of goods.

8.5 Rule 9: Residual Method:

(1) Subject to the provisions of Rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India; Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of

- (i) the selling price in India of the goods produced in India;*
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods in the domestic market of the country of exportation;*
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
- (v) the price of the goods for the export to a country other than India;*
- (vi) minimum customs values; or*
- (vii) arbitrary or fictitious values.*

8.6 In view of the above, the value has been re-determined on the basis of market data available in India under Rule 9 of CVR, 2007 along with the Rule 7 of CVR, 2007 for deduction of approximate values of Profit, Transport, storage cost, Duties etc. Rule 7 of CVR, 2007 is as follows:

8.7 Rule 7: Deductive value method:

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :

- (i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*
- (ii) the usual costs of transport and insurance and associated costs incurred within India;*
- (iii) the customs duties and other taxes payable in India by reason of importation or sale of*

the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

8.8 Therefore, for example, from the internet, it is noticed that the impugned imported goods viz., “Small Plastic Lunch Box, Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer+Matte Powder Foundation, Inflatable Lady Full Body Doll etc” are being sold at various amounts. We may therefore use the deductive method under the valuation rules in terms of rule 7 thereunder to work back the value. It is seen that generally the importer does not sell the entire lot of goods by himself due to the large quantity and due to the small off take at the retail store level and the time taken for storage on the shelf before sale, hence the sale takes place at least at two levels, the wholesaler who imports the goods and distributes them and the retailer who actually sells them. Each of them may be expected to sell the goods at a mark-up of at least 50 percent on their cost as the wholesale dealer would have to incur costs of transport, storage and delivery to various towns and his profit margin. As per Rule 9: residual method; the market values are taken from www.indiamart.com which is a business-to-business platform, and also it is seen that the items have minimum order quantity which resembles wholesale platforms. **Assuming 100 as base wholesale price**, to give the benefit of the doubt to the importers, the costing on deductive basis would be as follows:

Description	Amount (₹)
Lowest average cost at which the goods are sold on wholesale (starting point)	100.00
Less: Storage and logistics costs @ 10%	(6.67)
Less: Transport costs @ 10%	(6.67)
Less: Margin of profit @ 30%	(20.00)
Landed cost of the goods (after removing post-import costs)	66.67
Less: Customs duty @ 90.4% (Effective duty = BCD @ 70% + SWS @ Nil +	

IGST @ 12% = 90.4%)	(31.65)
Import value (assessable value)	35.02

The table above illustrates the deductive value calculation for Rubik's Cube (non-electronic toy) attracting total duty of 90.4% (70% BCD, SWS @Nil & IGST @12%). A similar deductive methodology was applied for other items using the applicable effective duty rates.

Further, from the b2b website www.indiamart.com, it is seen that the impugned imported goods are being sold at various amounts. After taking all levies and margins into account, it is appropriate to value the items accordingly.

Furthermore, prices of some goods were verified on retail e-commerce platforms, where the goods are sold directly to end consumers. These platforms typically reflect retail prices, which include additional markups for marketing, packaging and last-mile delivery. To arrive at a reasonable wholesale equivalent from these retail prices, an additional deduction of 66.67% was applied to account for the cumulative retail margin and associated costs (*Sl No. 8, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 42, 43, 44, 45, 46 and 47 of Table V below*). Further, the value of item @ Sl No. 41 is taken from Alibaba website and hence Market Price and Landed Value is not calculated for the same. This adjustment ensures that the derived value remains consistent with the principles of Rule 7 and Rule 9 of the Customs Valuation Rules, 2007.

8.10 Valuation of declared goods pertaining to Bill of Entry No. 5554045 dated 11.09.2024: (RUD 15) Using the above valuation principles, the valuation adopted to goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 is as follows:

TABLE-V

S. No	DESCRIPTION OF THE ITEM	TOTAL QUANTITY	CTI	DUTY APPLICABLE	TOTAL WEIGHT (KGS)	MARKET PRICE (IN RS.)	LANDED VALUE (IN RS.)	UNIT PRICE (IN RS.)	ASSESSABLE VALUE (IN RS.)	TOTAL DUTY (IN RS.)
1	SMALL PLASTIC LUNCH BOX	1440	39249090	37.47	196.2	180	120	87.29	125700.15	47099.85
2	MEDIUM PLASTIC LUNCH BOX	4320	39249090	37.47	702	180	120	87.29	377100.46	141299.54
3	BIG PLASTIC LUNCH BOX	1040	39249090	37.47	520	180	120	87.29	90783.44	34016.56
4	TOY RUBIX CUBE	126000	95030030	90.4	5775	40	26.67	14.01	1764705.88	*
5	VIBRATOR FOR MEN (ADULT TOY)	440	90191090	27.4	338.8	700	466.67	366.30	161173.3	*
6	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	24	39269099	37.47	254.4	14999	6666.22	4849.22	116381.27	*

7	ADULT TOY FOR MEN	4500	3926 9099	37.47	787.5	450	300	218.23	982032.44	*
8	BIG SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	10	3926 9099	37.47	185	14999	6666.22	4849.22	48492.2	*
9	ADULT TOY FOR MEN	1600	3926 9099	37.47	368	450	300	218.23	349167.09	*
10	BELT TYPE ADULT TOY WITH DILDOS	50	3926 9099	37.47	26	2999	1332.89	969.59	48479.26	*
11	MEDIUM SIZE MEN UPPER BODY TILL WAIST (ADULT TOY)	3	3926 9099	37.47	39	14999	6666.22	4849.22	14547.66	*
12	SOCCI VIBRATOR FOR MEN (ADULT TOY)	600	9019 1090	27.4	330	3800	1688.89	1325.66	795395.6	*
13	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	12	3926 9099	37.47	150	14999	6666.22	4849.22	58190.64	*
14	INFLATABLE LADY FULL BODY DOLL	72	3926 9099	37.47	90	12089	5372.89	3908.41	281405.4	*
15	LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION	8640	3304 9110	43.96	660	575	383.33	266.28	2300639.07	*
16	ADULT TOY FOR MEN (BRAND: MAIG)	600	3926 9099	37.47	228	450	300	218.23	130937.66	*
17	ADULT TOY FOR MEN (BRAND: TOP NOTCH)	1260	3926 9099	37.47	300.6	1766	784.89	570.95	719400.6	*
18	ADULT TOY FOR MEN (BRAND: SNAIL CUP)	550	3926 9099	37.47	165	1766	784.89	570.95	314024.07	*
19	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	20	3926 9099	37.47	65	20000	8888.89	6466.06	129321.14	*
20	SMALL SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	48	3926 9099	37.47	132	14999	6666.22	4849.22	232762.54	*
21	SMALL SIZE DILDO	40	3926 9099	37.47	30	4799	2132.89	1551.53	62061.22	*
22	MEDIUM SIZE LADY UPPER BODY TILL WAIST	30	3926 9099	37.47	262.5	14999	6666.22	4849.22	145476.59	*
23	DILDO SLEEVES (ADULT TOY)	1300	3926 9099	37.47	169	3259	1448.44	1053.64	1369737.24	*
24	CHARGEABLE ADULT VIBRATOR FOR LADIES	1200	9019 1090	27.4	240	1999	888.44	697.36	836835.2	*
25	SMALL SIZE LADY FULL BODY (ADULT TOY)	210	3926 9099	37.47	189	14999	6666.22	4849.22	1018336.12	*
26	SMALL SIZE DILDO (ADULT TOY)	100	3926 9099	37.47	10	4799	2132.89	1551.53	155153.04	*
27	LADY BOTTOM BODY PART (ADULT TOY)	100	3926 9099	37.47	140	11499	5110.67	3717.66	371765.96	*
28	MEDIUM SIZE DILDO (ADULT TOY)	150	3926 9099	37.47	54	4799	2132.89	1551.53	232729.57	*
29	MEDIUM SIZE REMOTE CONTROLLED CHARGEABLE DILDO (ADULT TOY)	250	9019 1090	27.4	125	4799	2132.89	1674.17	418542.0	*

30	CHARGEABLE DOUBLE HANDLE SUPER POWER MASTURBATION CUP (ADULT TOY)	4	90191090	27.4	10	7499	3332.89	2616.08	10464.3	*
31	WEAR PANTS WITH DILDO (ADULT TOY)	64	39269099	37.47	50	3899	1732.89	1260.56	80675.7	*
32	WEAR BOOBS (ADULT TOY)	16	39269099	37.47	35	5499	2444	1777.84	28445.48	*
33	MASTURBATION CUP (ADULT TOY)	180	90191090	27.4	33	3999	1777.33	1292.89	232719.87	*
34	MEDIUM SIZE DILDO	60	39269099	37.47	57	4799	2132.89	1551.53	93091.83	*
35	WEAR LADY BOTTOM BODY PART (ADULT TOY)	54	39269099	37.47	40	7499	3332.89	2424.45	130920.2	*
36	EASY LIVE DOUBLE HAND MASTURBATION CUP (ADULT TOY)	8	90191090	27.4	15	9999	4444	3488.23	27905.8	*
37	BIG SIZE DILDO (ADULT TOY)	120	39269099	37.47	96	4799	2132.89	1551.53	186183.65	*
38	TADPOLE VIBRATING EGG (ADULT TOY)	100	90191090	27.4	11	3689	1639.56	1286.94	128693.9	*
39	ANAL ADULT TOY	384	73269099	30.98	36	8450	3755.56	2867.277	1101034.54	*
40	DUMBELL SHAPE ADULT TOY FOR MEN	90	39269099	37.47	54	4300	1911.11	1390.2	125118.21	*
41	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	8	39269099	37.47	31.4	-	-	4308	34464	*
42	VIBRATION TONGUE (ADULT TOY)	100	90191090	27.4	13	1800	800	627.94	62794.3	*
43	VIBRATION RING (ADULT TOY)	100	90191090	27.4	18	149	66.22	51.98	5197.8	*
44	SMALL SIZE MALE BODY WITH DILDO (ADULT TOY)	30	39269099	37.47	25	1849	821.78	597.79	17933.61	*
45	BUMP ORGASM VIBRATOR (ADULT TOY)	50	90191090	27.4	11.5	1799	799.56	627.60	31379.9	*
46	3 IN 1 WOMEN ADULT TOYS	100	39269099	37.47	17	3489	1550.67	1128	112800.37	*
47	WOODEN NAILS	30 KGs	44219990	30.98	30	956	424.89	324.39	9731.79	3014.91
48	INDOOR GOLF SET AND ITS ACCESSORIES	69	95063900	36.64	333.5	9999	6666	4878.51	336617.39	123336.61
49	XIAOMI 120W CHARGING ADAPTOR	864	85044030	43.96	195	1199	799.33	555.25	479733.26	*
50	P18 PRO DRONE	720	95030020	100.6	330	1800	1200	598.21	430707.88	*
51	T-SHIRTS	1000	61102000	26 or BCD @ 85/Pcs IGST @5%	260	610	406.67	322.75	322751.32	105387.57
TOTAL									1,76,40,642	4,54,155

“*” - POLICY INFRINGING GOODS

8.11 In view of the above, the Total value and duty of the goods found during the examination of the consignment pertaining to Bill of Entry No. 5554045 dated 11.09.2024 is calculated and tabulated as follows:

TABLE-VI

S. No.	Type of Goods	Assessable Value (in ₹.)	Total duty Payable (in ₹.)
1	Self-declared goods in the Bill of Entry	7,46,339	3,91,844
2	Policy Infringing/ Mis-declared goods liable for absolute confiscation	1,63,77,957	*
3	Legal Metrology Infringing/Mis-declared goods liable for confiscation	12,62,685	4,54,155
4	Goods after Re-determination of Value under CVR, 2007	1,76,40,642	4,54,155

Thus, the total re-determined assessable value of the import consignment covered under Bill of Entry No. 5554045 dated 11.09.2024 is ₹.1,76,40,642/-. However, out of this total value, goods worth ₹.1,63,77,957/- are policy-infringing goods {BIS-violating, CDSCO-violating, EPR (both e-waste and Battery waste) violating and prohibited adult toys} which are liable for absolute confiscation under Section 111(d) of the Customs Act, 1962 and cannot be released into the domestic market. Therefore, duty payable has been calculated only for the remaining Legal Metrology Infringing/Mis-declared goods worth ₹.12,62,685/-, which amounts to ₹.4,54,155/-.

9. IMPORT POLICY:

9.1 Bureau of Indian Standards (BIS) Act, 2016: The relevant provisions of BIS Act, 2016 and their applicability to the impugned goods are illustrated below:

Section 12. (1) *The Bureau may notify a specific or different conformity assessment scheme for any goods, article, process, system or service or for a group of goods, articles, processes, systems or services, as the case may be, with respect to any Indian Standard or any other standard in a manner as may be specified by regulations.*

(2) *The Bureau may establish a Standard Mark in relation to each of its conformity assessment schemes, which shall be of such design and contain such particulars as may be specified by regulations to represent a particular standard.*

Section 16. (1) *If the Central Government is of the opinion that it is necessary or expedient*

so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify

- (a) goods or article of any scheduled industry, process, system or service; or*
- (b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.*

Section 17.

(1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16 (a) without a Standard Mark, except under a valid licence; or (b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.

(2) No person shall make a public claim, through advertisements, sales promotion leaflets, price lists or the like, that his goods, article, process, system or service conforms to an Indian standard or make such a declaration on the goods or article, without having a valid certificate of conformity or licence from the Bureau or any other authority approved by the Central Government under sub-section (2) of section 16.

Section 29. *(3) Any person who contravenes the provisions of section 17 shall be punishable with imprisonment for a term which may extend up to two years or with fine which shall not be less than two lakh rupees for the first contravention and not be less than five lakh rupees for the second and subsequent contraventions, but may extend up to ten times the value of goods or articles produced or sold or offered to be sold or affixed or applied with a Standard Mark, including Hallmark, or with both: Provided that where the value of goods or articles produced or sold or offered to be sold cannot be determined, it shall be presumed that one year's production was in such contravention and the annual turnover in the previous financial year shall be taken as the value of goods or articles for such contravention.*

(4) The offence under sub-section (3) shall be cognizable.

9.2 S.O. 853(E). In exercise of the powers conferred by sub-sections (1) and (2) of section 16 read with section 17 and sub-section (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016), the Central Government, after consulting the Bureau, is of the opinion that it is necessary and expedient so to do in the public interest, hereby makes the following Order, namely:

1. Short title and commencement. (1) This Order may be called the Toys (Quality Control) Order, 2020.

(2) It shall come into force with effect from 01.09.2020.

2. Application: -In this order, unless the context otherwise requires (a) This Quality Control Order shall apply to (Toys) Product or material designed or clearly intended, whether or not exclusively, for use in play by children under 14 years of age or any other product as notified by the Central Government from time to time;

(b) This order shall apply to Toys as they are initially received by the children and, in addition, this shall apply after a toy is subjected to reasonably foreseeable conditions of normal use and abuse unless specifically noted otherwise.

3. Conformity to standard and compulsory use of Standard Mark. The goods or articles specified in the column (1) of the Table below shall conform to the corresponding Indian Standard (s) mentioned in the column (2) of the Table and shall bear the Standard Mark under a licence from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018: Provided that nothing in this order shall apply to goods or articles meant for export.

4. Certification and enforcement authority. The Bureau shall be the certifying and enforcement authority for the goods or articles specified in column (1) of the following Table.

TABLE-VII

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Toys	IS 9873 (Part 1): 2018	Safety of Toys Part 1 Safety Aspects Related to Mechanical and Physical Properties.
	IS 9873 (Part 2): 2017	Safety of Toys Part 2 Flammability.
	IS 9873 (Part 3): 2017	Safety Requirements for Toys Part 3 Migration of Certain Elements.
	IS 9873 (Part 4): 2017	Safety of Toys Part 4 Swings, Slides and Similar Activity Toys for Indoor and Outdoor Family Domestic Use.
	IS 9873 (Part 7): 2017	Safety of Toys Part 7 Requirements and Test Methods for Finger Paints.
	IS 9873 (Part 9): 2017	Safety of Toys Part 9 Certain Phthalates Esters in Toys and Children's Products.
	IS 15644: 2006	Safety of Electric Toys.

9.3 S.O. 2905(E) - In exercise of the power conferred by clause 10(1)(p) of the Bureau of Indian Standards Act, 1986 (63 of 1986) and in pursuance of clause (fa) of the Rule 13 of the Bureau of Indian Standards Rules, 1987 the Central Government, hereby includes the following products to the Schedule of the Electronics and Information Technology Goods

(Requirement for Compulsory Registration) Order, 2012, namely:

TABLE-VIII

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Power Adaptors for IT Equipment	IS 13252: Part 1: 2010	<u>Information Technology Equipment</u> Safety- General Requirements

9.3.1 In view of the Investigation findings, it appears that the impugned imported goods viz., Rubiks Cube (Toys), Drones (Toys), Charging Adaptors etc ., require certification under Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 read with BIS Act, 2016.

9.4 Import Registration Certificate for import of cosmetics into India:

9.4.1 *Import of cosmetics into India is regulated through a system of registration by the CDSCO under the provisions of the Drugs and Cosmetics Act, 1940 and the Cosmetics Rules, 2020. Any article falling within the definition of cosmetic is required to be registered along with pack size, variants and manufacturing premises before import into the country.*

9.4.2 *Rule 12(1) of the Cosmetic Rules, 2020: No cosmetic shall be imported into India unless the product is registered under the rules by the Central Licensing Authority appointed by the Central Government under rule 3(f) or **by any person to whom such powers may be delegated under rule 5.***

9.4.3 *Punishments for violating the provisions of Drugs and Cosmetics Act, 1940 and Rules made thereof:*

Section 3. Definitions.

(aaa) *cosmetic means any article intended to be rubbed, poured, sprinkled or sprayed on, or introduced into, or otherwise applied to, the human body or any part thereof for cleansing, beautifying, promoting attractiveness, or altering the appearance, and includes any article intended for use as a component of cosmetic*

Section 10. Prohibition of import of certain drugs or cosmetics:

From such date as may be fixed by the Central Government by notification in the Official Gazette in this behalf, no person shall import

- (a) any drug or cosmetic which is not of standard quality;*
- (b) any misbranded drug or misbranded or spurious cosmetic;*
- (bb) any adulterated or spurious drug;*

(c) any drug or cosmetic for the import of which a licence is prescribed, otherwise than under, and in accordance with, such licence;

(d) any patent or proprietary medicine, unless there is displayed in the prescribed manner on the label or container thereof the true formula or list of active ingredients contained in it, together with the quantities thereof;

(e) any drug which by means of any statement, design or device accompanying it or by any other means, purports or claims to cure or mitigate any such disease or ailment, or to have any such other effect, as may be prescribed;

(ee) any cosmetic containing any ingredient which may render it unsafe or harmful for use under the directions indicated or recommended;

(f) any drug or cosmetic the import of which is prohibited by rule made under this Chapter: Provided that nothing in this section shall apply to the import, subject to prescribed conditions, of small quantities of any drug for the purpose of examination, test or analysis or for personal use:

Provided further that the Central Government may, after consultation with the Board, by notification in the Official Gazette, permit, subject to any conditions specified in the notification, the import of any drug or class of drugs not being of standard quality.

Section 13. Offences.

(1) Whoever himself or by any other person on his behalf imports, (a) any drug deemed to be adulterated under section 9A or deemed to be a spurious drug under section 9B or any spurious cosmetic referred to in section 9D or any cosmetic of the nature referred to in clause (ee) of section 10 shall be punishable with imprisonment for a term which may extend to three years and a fine which may extend to five thousand rupees; (b) any drug or cosmetic other than a drug or cosmetic referred to in clause (a), the import of which is prohibited under section 10, or any rule made under this Chapter, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both; (c) any drug or cosmetic in contravention of the provisions of any notification issued under section 10A, shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both;

(2) Whoever having been convicted of an offence— (a) under clause (a) or clause (c) of sub-section (1), is again convicted of an offence under that clause, shall be punishable with imprisonment for a term which may extend to five years, or with fine which may extend to ten thousand rupees, or with both; (b) under clause (b) of sub-section (1), is again convicted of an offence under that clause, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or

with both.

(3) The punishment provided by this section shall be in addition to any penalty to which the offender may be liable under the provisions of section 11.

Section 14. Confiscation: *Where any offence punishable under section 13 has been committed, the consignment of the drugs or cosmetics in respect of which the offence has been committed shall be liable to confiscation.*

9.4.4 It is observed that the impugned consignment contains various cosmetic products such as *LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION* etc., which fall under the definition of “cosmetic” as per Section 3(aaa) of the Drugs and Cosmetics Act, 1940. As per Rule 12 of the Cosmetics Rules, 2020, no cosmetic shall be imported into India unless it is registered with the Central Licensing Authority, and the importer holds a valid Registration Certificate covering the product, its variants, and manufacturing premises. The importer has failed to produce any such registration certificate for the above-mentioned cosmetics. Import of unregistered cosmetics is prohibited under Section 10 of the Drugs and Cosmetics Act, 1940 read with Rule 12 of the Cosmetics Rules, 2020. Therefore, the import of these goods is in contravention of the said provisions and renders the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

9.5 E-Waste (Management) Rules, 2022 – Extended Producer Responsibility under the Environment (Protection) Act, 1986

The E-Waste (Management) Rules, 2022 (G.S.R. 801(E) dated 02.11.2022), made under Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 read with Rule 5(3) of the Environment (Protection) Rules, 1986, came into force on 01.04.2023. These Rules supersede the E-Waste (Management) Rules, 2016 and establish a statutory Extended Producer Responsibility (EPR) framework.

Rule 2 (Application) provides that the Rules apply to every manufacturer, producer (including importers), refurbisher and recycler involved in the manufacture, sale, transfer, purchase, refurbishing, dismantling, recycling and processing of e-waste or EEE listed in Schedule-I, including their components, consumables, parts and spares which make the product operational. The Rules do not apply to waste batteries, packaging plastics, micro-enterprises, and radioactive waste, which are covered under separate frameworks.

Rule 3 (Definitions)

(t) **“Producer”** means any person/entity who offers to sell imported **EEE and their components/consumables/parts/spares** (among other producer categories), irrespective of selling technique (dealer/retailer/e-retailer).

(c) **‘business’** means manufacturing, production, assembling and **import of electrical and electronic equipment as listed in Schedule I** and refurbishing, recycling, disposal and treatment of e-waste;

(m) **“Extended Producer Responsibility”** means the responsibility of any producer of **EEE as given in Schedule-I for meeting recycling targets as per Schedule-III and Schedule-IV, only through registered recyclers.**

Rule 4

(1) The Rules mandate **registration on the CPCB portal** for manufacturer, **producer**, refurbisher and recycler;

(3) **no entity referred in sub-rule (1) shall carry out any business without registration.**

Rule 6 (Responsibilities of Producer):

A producer of **EEE listed in Schedule-I** shall (1) register on the CPCB portal; (2) obtain and implement **EPR targets as per Schedule-III/IV** through the portal; and (3) comply with reporting/awareness obligations specified therein. (4) file annual and quarterly returns in the laid down form on the portal on or before the end of the month succeeding the quarter or year, as the case may be, to which the return relates.

Whereas, the subject consignment includes **Power Adapter** (CTI 8504 4030) and is covered in **Schedule-I** under Information Technology and Telecommunication Equipment vide Code ITEW15 as component/accessory to Cellular Telephones, and hence attract the provisions of EPR. Whereas, the Importer has not furnished any documents relating to CPCB EPR Producer registration, EPR-target records, Annual Returns or RoHS declarations during investigation. Under **Rule 4** and **Rule 6**, importers placing Schedule-I EEE on the market must be registered as Producers and fulfil EPR targets only through registered recyclers. Conduct of business without registration is prohibited and attracts environmental compensation under Rule 22.

Consequently, import and intended sale of the aforesaid EEE without EPR

registration/compliance is contrary to “other law in force” viz. Rules notified under the Environment (Protection) Act, 1986, thereby rendering the goods liable to confiscation under Section 111(d) read with Section 2(33) of the Customs Act, 1962, in addition to any other action permissible under law.

9.5.1 BATTERY WASTE MANAGEMENT RULES, 2022

Legislative Framework

The Battery Waste Management Rules, 2022 were notified by the Ministry of Environment, Forest and Climate Change vide S.O. 3984(E) dated 22nd August, 2022 in supersession of the Batteries (Management and Handling) Rules, 2001. These Rules have been subsequently amended in the year 2023 and 2024.

Rule 2 - Application

(1) These rules shall apply to:

- (i) Producer, dealer, consumer, entities involved in collection, segregation, transportation, refurbishment and recycling of Waste Battery;*
- (ii) all types of batteries regardless of chemistry, shape, volume, weight, material composition and use.*

(2) These rules do not apply to Battery used in:

- (i) equipment connected with the protection of the essential security interests including arms, ammunitions, war material and those intended specifically for military purposes;*
- (ii) equipment designed to be sent into space.*

Rule 3 - Definitions

(1)(c) "Battery" means new or refurbished cell or Battery, including accumulator, which is any source of electrical energy generated by direct conversion of chemical energy and includes disposable primary or secondary battery.

(1)(t) "Portable battery" means Battery that is sealed, less than five kilograms, not made for industrial purposes, electric vehicle or to be used as an Automotive Battery.

(1)(u) "Producer" means an entity who engages in:

- (i) manufacture and sale of Battery including refurbished Battery, including in equipment, under its own brand; or*
- (ii) sale of Battery including refurbished Battery, including in equipment, under its own brand produced by other manufacturers or suppliers; or*
- (iii) import of Battery or equipment containing Battery; or***
- (iv) manufacture or assembling of Battery or refurbished Battery including in equipment for sale to the Producer mentioned in sub-clause (ii) without its own brand name.*

Rule 4 - Functions of Producer

(1) Every Producer shall have the obligation of Extended Producer Responsibility for the Battery that they introduce in the market and the Battery which they put to self-use, to ensure the recycling or refurbishing obligations as per Schedule II.

(4) Every Producer shall obtain registration from the Central Pollution Control Board through online centralised portal in Form 1(A).

(5) The Central Pollution Control Board on registration of the Producer shall issue a certificate of registration in Form 1(B) to such Producer which shall be valid **until it is cancelled or withdrawn.**

(12) It shall be the responsibility of a Producer to:

(i) adhere to prohibitions and labelling requirements as prescribed in Schedule I;

(ii) ensure safe handling of Battery or Waste Battery such that no damage to human health and environment occurs.

(15) Producer shall not deal with any other entity not having registration mandated under these rules.

Schedule I - Prohibitions and Labelling Requirements**2. Labelling requirements**

(i) Producers shall ensure that all Battery or Battery packs are appropriately marked with requisite labelling requirements as per standards prescribed by Bureau of Indian Standards.

(ia) Producers shall, on or before the 31st March, 2025, ensure that all Battery or Battery packs produced are appropriately marked with Extended Producer Responsibility registration number issued under Rule 4.

(ii) All requisite labels and symbols shall be printed visibly, legibly and indelibly.

(iii) No person shall place on the market any Battery or Battery pack unless it is marked with the **"crossed out wheeled bin symbol"** covering at least 3% of the area of the largest side of the Battery or Battery pack, up to a maximum size of 5 cm × 5 cm.

(iv) Where the size of the Battery or Battery pack is such that the crossed out wheeled bin symbol would be smaller than 0.5 cm × 0.5 cm, the Battery or Battery pack need not be marked but a crossed out wheeled bin symbol measuring at least 1 cm × 1 cm shall be printed on the packaging.

(v) No person shall place on the market a Battery or a button cell containing mercury, cadmium or lead unless it is marked with the respective chemical symbol (Hg / Cd / Pb).

The symbol of the heavy metal shall:

A. be printed beneath the crossed out wheeled bin symbol; and

B. cover an area of at least one-quarter the size of the crossed out wheeled bin symbol

9.5.2 ENFORCEMENT AT IMPORT STAGE - CUSTOMS INSTRUCTION NO. 17/2023

The Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue, vide **Instruction No. 17/2023-Customs dated 18th May, 2023** (F.No. 401/01/2023-Cus-III) has specifically directed all Customs formations to verify the online-generated EPR registration certificate issued by CPCB at the time of clearing import consignments of batteries and equipment containing batteries.

The said Instruction, issued in reference to CPCB letters No. CP-10730/30/BWMR/WMD-1/2022/7430 dated 23.12.2022 and CP-9772/BWMR/WMD-1/2022/754 dated 01.05.2023, notes that the Battery Waste Management Rules, 2022 issued on 22nd August, 2022 supersede the earlier Batteries (Management and Handling) Rules, 2001.

Since the Battery Waste Management Rules, 2022 are applicable to importers involved in import of all types of Battery regardless of chemistry, shape, volume, weight, material composition and use, all producers including importers are required to obtain registration from CPCB through the online portal (www.eprbattery.cpcb.gov.in) before effecting imports. The list of Producers to whom Registrations are issued under BWM Rules, 2022 can be viewed at www.eprbattery.cpcb.gov.in/viewunitcertificates.

Therefore, import of battery or equipment containing battery without valid EPR registration from CPCB constitutes non-compliance with mandatory import requirements under the Environment (Protection) Act, 1986 read with Battery Waste Management Rules, 2022, as enforced through Board's Instruction No. 17/2023-Customs dated 18th May, 2023.

Applicability to Impugned Goods

From the examination of the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024, it is noticed that **3,752 pieces** of battery-operated devices have been imported, as detailed below:

TABLE-IX

Sl. No.	Description	Quantity Pcs	Table-IV Ref. Sl No.
1	Vibrator for Men (Adult Toy)	440	5
2	Socci Vibrator for Men (Adult Toy)	600	12

3	Chargeable Adult Vibrator for Ladies	1,200	24
4	Medium Size Remote Controlled Chargeable Dildo (Adult Toy)	250	29
5	Chargeable Double Handle Super Power Masturbation Cup (Adult Toy)	4	30
6	Masturbation Cup (Adult Toy)	180	33
7	Easy Live Double Hand Masturbation Cup (Adult Toy)	8	36
8	Tadpole Vibrating Egg (Adult Toy)	100	38
9	Vibration Tongue (Adult Toy)	100	42
10	Vibration Ring (Adult Toy)	100	43
11	Bump Orgasm Vibrator (Adult Toy)	50	45
12	P18 Pro Drone (Electronic Toy)	720	50
	Total	3,752 Pcs	

The said goods being "chargeable" or battery-operated devices contain batteries/cells as integral components and therefore qualify as **"equipment containing Battery"** within the meaning of Rule 3(1)(c) read with Rule 3(1)(u)(iii) of the Battery Waste Management Rules, 2022. These goods fall under the category of **"Portable Battery"** as defined under Rule 3(1)(t), being sealed, weighing less than five kilograms each, and not meant for industrial, electric vehicle or automotive purposes.

The importer M/s. HCV Enterprises (IEC- ATVPV5181B), by virtue of importing battery-containing equipment, qualifies as a "Producer" under **Rule 3(1)(u)(iii)** of the Battery Waste Management Rules, 2022. As per **Rule 4(4)** of the said Rules, every Producer is mandatorily required to obtain registration from the Central Pollution Control Board through the online centralised portal in **Form 1(A)** before importing batteries or equipment containing batteries into India.

Further, as per **Rule 4(12)** and Schedule I of the Battery Waste Management Rules, 2022, the Producer is responsible to ensure that all Battery or Battery packs imported are appropriately marked with requisite labelling including the "crossed-out wheeled bin symbol". The importer is also obligated to adhere to prohibitions on heavy metal content and ensure safe handling of batteries.

Findings During Examination

During the examination of the impugned goods under Mahazar dated 13.03.2025, it was observed that:

(a) The importer M/s. H C V Enterprises (IEC- ATVPV5181B) has not obtained EPR registration from the Central Pollution Control Board as mandated under Rule 4(4) of the Battery Waste Management Rules, 2022, and has not furnished any record of his

registration listed on the CPCB portal.

(b) The imported battery-operated devices do not bear the "**crossed-out wheeled bin symbol**" as mandated under **Rule 4(12)** read with **Schedule I** (Labelling Requirements point 2(iii)) of the said Rules;

(c) No evidence of compliance with Extended Producer Responsibility obligations under **Rule 4(1)**, **Rule 4(2A)** and **Schedule II** of the said Rules has been furnished by the importer;

(d) No evidence of filing of annual returns in Form 1(C) or Form 3 as mandated under **Rule 4(7)** and **Rule 4(11)** has been furnished by the importer;

(e) The importer has failed to comply with the mandatory requirement of obtaining EPR registration **before effecting import**, as enforced through Customs Instruction No. 17/2023-Customs dated 18th May, 2023

Conclusion

Therefore, it is established that the importer Ms. H C V Enterprises (IEC-ATVPV5181B) has imported **3,752 pieces** of battery-containing equipment in contravention of:

- (i) **Rule 4(4)** - Failure to obtain mandatory EPR registration from CPCB before import;
- (ii) **Rule 4(12)** read with **Schedule I** - Failure to ensure mandatory labelling (crossed-out wheeled bin symbol) on imported battery-operated devices;
- (iii) **Rule 4(15)** - Dealing without registration mandated under these rules;

of the Battery Waste Management Rules, 2022 as amended, without obtaining mandatory EPR registration from the Central Pollution Control Board and without ensuring compliance with labelling and Extended Producer Responsibility obligations.

Such import is in violation of the Environment (Protection) Act, 1986 (29 of 1986) read with Battery Waste Management Rules, 2022 (as amended) and Board's Instruction No. 17/2023-Customs dated 18th May, 2023, thereby rendering the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

9.6 The Legal Metrology (Packaged Commodities) Rules, 2011:

As per the Ministry of Commerce & Industry Department of Commerce, Rule 6 of

Legal Metrology (Packaged Commodities) Rules 2011. Every package shall bear a declaration thereon or on label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provision. Products when imported also will be subject to compliance of all the provisions of the said rules for the products into produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. The compliance of these shall be ensured before the import consignment of such commodities is cleared by Customs for home consumption. All pre-packaged commodities, imported into India, shall in particular carry the following declarations:

- a. *Name and address of the importer;*
- b. *Generic or common name of the commodity packed;*
- c. *Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;*
- d. *Month and year of packing in which the commodity is manufactured or packed or imported;*
- e. *Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.*

9.7 Circular No. 21/2008-Customs: *Attention is invited to the Board's Circular No.32/2001-Customs dated 31.5.2001 on the subject mentioned above, wherein, it was stated that import of packaged products covered by the Standards of Weights & Measures Act, 1976 (SWMA) or the Rules made there under or any other law, and DGFT's Notification No.44 (RE-2000)/1997-2002 dated 24.11.2000, cannot be allowed clearance into the country unless the Maximum Retail Price (MRP) / Retail Sale Price in India and certain other particulars have been declared on the package. No pre- packaged commodity shall be allowed entry into the country, unless such packages comply with all of the provisions of the said Rules and in particular carry the declarations regarding name and address of the importer, name of the commodity, net quantity in terms of standard unit of weights and measures, month and year of packing or importation and maximum retail sale price.*

This has been reiterated in Circular No. 19/2011-Customs, dated 15th April, 2011, wherein such facility has been extended for affixing of stickers in bonded warehouses in case it is not feasible in the examination areas due to shortage of space and dusty environment.

9.8 Further, on examination of the goods it was noticed that the impugned goods were found in retail packing and such goods were capable of being sold in the loose without being repacked into any other packaging material when they are displayed in malls or shops fronts, hence the requirement for affixing MRP and other marks and numbers on each package, such as (a) Name and address of the importer, (b) name of the commodity, (c) quantity, (d) Month and year of packing/import; (e) Maximum retail sale price including all taxes, transport charges, and other costs, commissions to dealers etc., appeared compulsory for the goods imported in the consignment. As the goods were found in prepackaged condition without complying with the mandatory labeling requirements under Legal Metrology (Packaged Commodities) Rules, they become liable for confiscation under section 111(d) of Customs Act 1962.

9.9 The relevant portion from the Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade Policy 2023 are reproduced below:

Section 11: Contravention of provisions of this Act, rules, orders and foreign trade policy:

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

Section 3: Powers to make provisions relating to imports and exports:

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

*(2) The Central Government may also, by **Order published in the Official Gazette, make provision for prohibiting**, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology: Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.*

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

(4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required

under this Act, or rules or orders made thereunder.

Section 5: Foreign Trade Policy:

*The Central Government may, from time to time, **formulate and announce**, by **notification in the Official Gazette**, the foreign trade policy and may also, in like manner, **amend that policy**: Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.*

9.10 Foreign Trade Policy 2023:

Para 1.02 Amendment to FTP:

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

Para 2.01 Policy regarding Import /Exports of goods

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

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

9.11 In view of the Investigation findings, it appears that the impugned imported goods viz., Rubik Cube, P18 Pro Drone require certification under Toys (Quality Control) Order, 2020, 120W Charging Adapter require certification under Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012 & LAKME 9 TO 5 Primer + Matte Powder Foundation require license under CDSCO Act, 1940 and rules laid thereof. Whereas, "Wooden Nails" under CTI 4421 9990, "Plastic Lunch Box" under CTI 3924 9090, "Indoor Golf Set and Accessories" under CTI 9506 3900 and "T-Shirts" under CTI "6110 2000" appears to be not falling under the Toys Quality Control Order, Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012 and CDSCO Act, 1940.

9 . 1 2 Furthermore, in the absence of valid certification/license/registration the aforementioned BIS infringing impugned goods (*excluding Small Plastic Lunch Box/ Medium Plastic Lunch Box/Big Plastic Lunch Box/Wooden Nails/ Indoor Golf Set and its*

Accessories) as detailed in preceding paras, appear to be falling within the meaning '**prohibited goods**' in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962.

10. LEGAL PROVISIONS:

The importer M/s. H C V Enterprises (IEC- ATVPV5181B), had resorted to deliberate mis-declaration of the goods in the subject Bill of Entry with an intention to import and attempted to clear Restricted/ Prohibited/ High Value goods attracting the following provisions:

Section 2(26) of Customs Act, 1962: "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

Section 2 (33) of the Customs Act, 1962: "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

Section 2(39) of Customs Act, 1962: "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 and section 113;

Section 11 of the Customs Act, 1962:

Power to prohibit importation or exportation of goods. (1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.

(2) The purposes referred to in sub-section (1) are the following:

(c) the prevention of smuggling

(u) the prevention of the contravention of any law for the time being in force

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Section 294. Sale, etc., of obscene books, etc.

(1) For the purposes of sub-section (2), a book, pamphlet, paper, writing, drawing, painting, representation, figure or any other object, including display of any content in electronic form shall be deemed to be obscene if it is lascivious or appeals to the prurient interest or if its effect, or (where it comprises two or more distinct items) the effect of any one of its items, is, if taken as a whole, such as to tend to deprave and corrupt persons who

are likely, having regard to all relevant circumstances, to read, see or hear the matter contained or embodied in it.

(2) Whoever

*(a) sells, lets to hire, distributes, publicly exhibits or in any manner puts into circulation, or for purposes of sale, hire, distribution, public exhibition or circulation, makes, produces or has in his possession any obscene book, pamphlet, paper, drawing, painting, representation or **figure** or any other **obscene object whatsoever in whatever manner**; or*

*(b) **imports**, exports or conveys any obscene object for any of the purposes aforesaid, or knowing or having reason to believe that such object will be sold, let to hire, distributed or publicly exhibited or in any manner put into circulation; or*

*(c) **takes part in or receives profits** from any business in the course of which he knows or has reason to believe that any such obscene objects are, for any of the purposes aforesaid, made produced, purchased, **kept, imported,** exported, **conveyed,** publicly exhibited or in any manner put into circulation; or*

shall be punished on first conviction with imprisonment of either description for a term which may extend to two years, and with fine which may extend to five thousand rupees, and, in the event of a second or subsequent conviction, with imprisonment of either description for a term which may extend to five years, and also with fine which may extend to ten thousand rupees.

10.1 SECTION 17 (1) OF THE CUSTOMS ACT, 1962:

An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

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

10.2 SECTION 46 (1) OF THE CUSTOMS ACT, 1962:

The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

Section 46 (4) of the Customs Act, 1962:

The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such

declaration, produce to the proper officer the invoice, if any, such other documents relating to the imported goods as may be prescribed.

Section 46 (4A) of the Customs Act, 1962:

The importer who presents a bill of entry shall ensure the following, namely:

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

10.3 SECTION 110 OF THE CUSTOMS ACT, 1962:

Seizure of goods, documents, and things:

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

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer; or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that where it is not practicable to seize any such goods, the proper officer may serve an order on the owner of the goods or the beneficial owner or any person holding himself out to be importer; or any other person from whose custody such goods have been found, directing that such person shall not remove, part with, or otherwise deal with such goods except with the previous permission of such officer.

- (2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:*

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

10.4 SECTION 111 OF THE CUSTOMS ACT, 1962:

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;

(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;

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

10.5 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;

10.6 SECTION 114AA OF THE CUSTOMS ACT, 1962 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.

10.7 Whereas, it appears from the foregoing discussions, that the importer has grossly

mis-declared the impugned goods in the Bill of Entry No. 5554045 dated 11.09.2024 with malafide intention to clear prohibited, restricted and non-compliant goods in contravention of the provisions of the Customs Act, 1962 read with Bureau of Indian Standards Act, 2016, Drugs & Cosmetics Act, 1940, Environment (Protection) Act, 1986, E-Waste Management Rules, 2022, Battery Waste Management Rules, 2022, and Bharatiya Nyaya Sanhita, 2023. It is noticed that the subject consignment includes:

(a) 14,367 pieces of Adult Toys (*as detailed in Items 5 to 46 of Table-V*) of various descriptions which fall within the definition of "obscene objects" as contemplated under Section 294(1) of the Bharatiya Nyaya Sanhita, 2023 and are prohibited under Section 11 of the Customs Act, 1962 read with Section 294(2) *ibid*, thereby rendering them "prohibited goods" under Section 2(33) of the Customs Act, 1962;

(b) 1,26,000 pieces of Toy Rubix Cubes without mandatory BIS Standard Mark (ISI Mark) in violation of Section 17(1) of the Bureau of Indian Standards Act, 2016 read with Toys (Quality Control) Order, 2020;

(c) 864 pieces of Xiaomi 120W Charging Adaptors (IS 13252 (Part 1):2010) without valid BIS registration certificate (CRS) in violation of Section 17(1) of the BIS Act, 2016 read with Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2012;

(d) 8,640 pieces of Lakme Foundation which are spurious and unregistered cosmetics in violation of Section 10 (b) of the Drugs and Cosmetics Act, 1940 read with Rule 12 of the Cosmetics Rules, 2020 and Section 14 *ibid*;

(e) 720 pieces of P18 Pro Drones without mandatory BIS Standard Mark (ISI Mark) in violation of Section 17(1) of the Bureau of Indian Standards Act, 2016 read with Toys (Quality Control) Order, 2020 and without EPR registration from CPCB in violation of Rule 4 and Rule 6 of the Battery Waste Management Rules, 2022 notified under the Environment (Protection) Act, 1986; and

(f) 3,752 pieces of battery-operated devices (*as detailed in Table IX Para 9.8.2 supra*) without EPR registration from CPCB and without mandatory crossed-out wheeled bin symbol labelling in violation of Rule 4(4) and Rule 4(12) read with Schedule I of the Battery Waste Management Rules, 2022 as enforced through Customs Instruction No. 17/2023-Customs dated 18th May, 2023.

(g) Further, all goods were found in pre-packaged condition without mandatory

labelling in violation of Rule 6 of the Legal Metrology (Packaged Commodities) Rules, 2011 read with Circular No. 21/2008-Customs.

10.8 In this case, by mis-declaring the commercial Invoice value in the Bill of Entry, it appears that the Importer has violated the provisions of Section 17(1) of the Customs Act, 1962 inasmuch as they have failed to correctly self-assess the impugned goods and by grossly mis-declaring the impugned goods, they have also willfully violated the provisions of Section 46(4) and Section 46(4A) of the Customs Act, 1962 by failing to ensure (a) the accuracy and completeness of the information given in the Bill of Entry, (b) the authenticity and validity of documents supporting the Bill of Entry, and (c) compliance with restrictions and prohibitions relating to the goods under the Customs Act or under any other law for the time being in force.

10.9 Thus, the importer has rendered the goods liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. As a result, the key conspirators have rendered themselves liable for penal action under Section 112 of the Customs Act, 1962 for rendering the goods liable for confiscation under Section 111 *ibid*. In view of the willful mis-declaration, mis-statement, suppression of facts and use of false documents, it appears that the key conspirators have rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962.

10.10 REGULATION 13 OF CBLR, 2018: ENGAGEMENT OR EMPLOYMENT OF PERSONS:

(3) *A Customs Broker may, having regard to the volume of business transacted by him, employ any number of persons other than an F card holder to assist him after verifying their antecedents and identity at the declared address by using reliable, independent, authentic documents, data or information:*

Provided that such an employed person shall possess the Aadhaar number issued to him and that the minimum educational qualification of such persons so employed shall be 10+2, or equivalent.

(4) *Employment of a person referred to in sub-regulation (3) shall be made only after obtaining the approval of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case maybe, who shall in granting approval, take into consideration the antecedents and any other information pertaining to the character of such person.*

(6) to (11)-----

(12) *The Customs Broker shall exercise such supervision as may be necessary to ensure proper conduct of his employees in the transaction of business and he shall be held responsible for all acts or omissions of his employees during their employment.*

10.11 REGULATION 10 OF CBLR, 2018: OBLIGATIONS OF CUSTOMS BROKER: A CUSTOMS BROKER SHALL:

10 (e): exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

10 (n): verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

11. CONSOLIDATED FINDINGS OF INVESTIGATION: ORGANIZED SMUGGLING NETWORK THROUGH IEC LENDING ENTITIES

11.1. OVERVIEW OF THE SMUGGLING NETWORK

Based on investigations conducted by the Special Intelligence and Investigation Branch (SIIB), Preventive Commissionerate, Chennai-III, and cross-referencing with Directorate of Revenue Intelligence (DRI), Chennai Zone-VIII, a systematic smuggling network has been identified operating through dummy IEC lending firms. The investigation revealed that these entities were created and operated by a single mastermind, Shri Zuber Peerzade (*alias Shri Zubair Peerzade*), who used multiple fake identities and mobile numbers to orchestrate systematic smuggling of prohibited and mis-declared goods including BIS-violating toys, shoes, adult toys, drones, counterfeit & spurious cosmetics and poppy seeds.

11.2. THE MASTERMIND: SHRI ZUBER PEERZADE (*alias Shri Zubair Peerzade*)

Shri Zuber Peerzade is the principal conspirator operating under multiple fake identities using two mobile numbers: 9326609695 and 9372311998 and his name featured in previous cases investigated by SIIB. The mobile number 9326609695 was registered in the name of Shri Sanjay Ramdev Gautam at 10 Nehru Nagar, S.V. Road, Ville Parle West, Mumbai, as per SDR details obtained from JIO. The mobile number 9372311998 was fraudulently obtained in the name of Shri Askari Maruf at No. 55, Ground Floor, Mallapa Building, Masjid Bunder, Mumbai. Despite efforts to trace him, Shri Zuber Peerzade could not be located, confirming deliberate evasion of identification.

11.3. THE THREE CONFIRMED IEC LENDING ENTITIES

The details of the IEC Lending entities are tabulated below:

TABLE-X

Sl No	Entity Name M/s.	IEC Holder (Proprietor)	Bill of Entry / Bill of Lading	Goods attempted to be Smuggled	Declared/ Re-determined Value (₹)	Registered Address
1	JP ENTERPRISES	Shri Junaid Abdulkhadar Peerzade	B/E No. 9792731 dated 30.04.2025	BIS-violating Shoes (9,504 pairs)	6,23,884/44,13,126	Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka – 590010
2	AG TRADERS	Shri Arif Khairoddin Patait	B/E No. 8543586 dated 24.02.2025	BIS-violating Toys (276 cartons)	4,78,852/48,32,942	No. 189, 1 st Main, 4th Cross, Shivaji Nagar, Belagavi, Karnataka - 590016
3	HCV ENTERPRISES	Shri Magadum Ali Haroon Vadgaonkar	B/E No. 5554045 dated 11.09.2024	Adult Toys, Drones, Counterfeit Cosmetics	7,46,339/1,76,40,642	4803/4, 1 st Main Cross, Shivaji Nagar, Belagavi, Karnataka - 590016

11.4. COMMON MODUS OPERANDI OF THE CONFIRMED NETWORK

The investigation revealed a systematic IEC lending scheme wherein Shri Zuber Peerzade, through his associates, approached uneducated, unemployed or daily wage workers in Belagavi, Karnataka and obtained their credentials (Aadhaar Card, PAN Card, photographs) in exchange for ₹5,000 to ₹10,000 per Bill of Entry. The registered proprietors had no knowledge of business operations, never met suppliers, and had no involvement in placing orders. In all cases, registered addresses were either non-existent, locked dilapidated residential premises, or premises without business signboards.

The network operated through common facilitators: Shri Farhan Farooq Gorepeerzade (Mobile: 9380053772, 8970504657), nephew of Shri Zuber Peerzade, who sourced IEC credentials and himself is proprietor of M/s. Alina Overseas Trading; Shri Shoaib (Mobile: 8748975553) who filed GST returns; Shri Shaikh Ahmed (Mobile: 8660286632) who coordinated documentation and OTP collection; and Shri Shakib Patel (Mobile: 7676255152) who managed Chennai operations.

11.5. ENTITY-WISE FINDINGS - CONFIRMED NETWORK

11.5.1 M/s. JP ENTERPRISES (IEC: EYSPP2328Q) (RUD 16)

M/s. JP Enterprises is a proprietorship firm owned by Shri Junaid Abdulkhadar Peerzade at Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi. The Customs Broker was

M/s. Sealine Forwarders Pvt. Ltd. The entity filed Bill of Entry No. 9792731 dated 30.04.2025 for Container No. SEKU4077215 declaring Plastic Cleaning Brush, Plastic Dust Bin and Plastic Shoe Brush with declared assessable value of ₹.6,23,884/-. Based on specific intelligence, SIIB detained the consignment on 17.05.2025 at M/s. HIND Terminal Pvt. Ltd. Examination under Mahazar dated 29.05.2025 revealed that declared goods were not found; instead, 9504 pairs of undeclared BIS-violating Shoes (Sports Shoes, Casual Shoes, Leather Shoes) were found in the consignment. Search by Customs Officers of Mangaluru Division confirmed that no such premises existed at the registered address, and enquiries with local authorities and Jurisdictional Sub Post Office, Kudchi yielded no results.

In his voluntary statement dated 31.10.2025, Shri Junaid Abdulkhadar Peerzade stated he has no knowledge of business operations and obtained IEC at request of Shri Zubair (Mobile: 9326609695) for import of plastic articles from China. He stated he met Zubair when working as a daily wage worker in Mumbai, and Zubair offered money to start a business. He admitted receiving ₹15,000/- total (₹5,000/- per Bill of Entry) from Shri Zubair and stated Zubair handled all documentation. He clarified that Zubair is not his brother and has been using his IEC without informing and importing mis-declared goods.

During the course of investigation, SDR details of the mobile number that is said to be belonging to one Mr. Zubair Peerzade (9326609695) as provided by both the CHA and the IEC holder were obtained. On scrutiny of the said details, it was found that the said mobile number i.e.; 9326609695 actually belongs to one Shri Sanjay Ramdev Gautam residing at 10 Nehru Nagar, S. V. Road, Ville Parle West, Mumbai North, Mumbai Suburban, MH – 400056. The existence of a different name and address registered on the mobile number used by Mr. Zubair Peerzade clearly establishes that the said individual has been using multiple identities and contact details to conceal his true name and address. Despite several efforts made to trace and contact him through the available information, the person could not be located or reached at the given addresses or phone numbers, confirming that he is deliberately untraceable and has taken steps to evade identification.

Further, the declared value was rejected and re-determined as ₹.44,13,126/- under Rule 7 read with Rule 9 of CVR, 2007. The value of undeclared BIS-violated Shoes was re-determined as ₹.42,60,191/- under Rule 9 of CVR 2007 read with Rule 7.

11.5.2 M/s. AG TRADERS (IEC: CBIPP2922F) (RUD 17)

M/s. AG Traders is a proprietorship firm owned by Shri Arif Khairoddin Patait at No. 189, 1st Main, 4th Cross, Shivaji Nagar, Belagavi. The entity filed Bill of Entry No.

8543586 dated 24.02.2025 for Container No. TRHU4730710 declaring Household Plastic Items with declared quantity of 16,440 kgs, declared assessable value of ₹ 4,78,852/- from M/s. Yiwu Qisheng Import Export Co. Ltd., China. The Customs Broker was M/s. Sealine Forwarders Pvt. Ltd. SIIB detained the consignment on 07.03.2025 at M/s. Hind Terminals Pvt. Ltd. Examination under Mahazar dated 17.03.2025 revealed only 48 cartons of declared Household Plastic Items while remaining 276 cartons contained undeclared BIS-violating toys including Remote Controlled Cars, Battery Operated Trains, Die Cast Cars, Racing Track Toys. Search confirmed no such premises existed at the registered address.

In his voluntary statement dated 21.10.2025, Shri Arif Khairoddin Patait stated he works as an auto driver and obtained IEC registration on 16.11.2023. He stated his friend Shri Zubair (Mobile: 9326609695) approached him with proposal to lend credentials for import business offering monetary consideration. He stated Shri Zubair collected his documents and obtained IEC and GST registration in his name. He admitted receiving ₹.25,000/- total comprising ₹.5,000/- per Bill of Entry cleared. He stated Zubair informed him that plastic household items were being imported, but he learned about toys only after being summoned by Customs. He stated he knows only Zubair's mobile number 9326609695 but does not know his address. Further, the subsequent follow-up action on Shri Zubair yielded findings consistent with those observed in the case of **M/s. JP Enterprises**, as the same Mobile Number was used in this case.

Further, the declared value was rejected and re-determined as ₹.48,32,942/- under Rule 7 read with Rule 9 of CVR, 2007. The value of undeclared BIS-violated Toys was re-determined as ₹.44,14,490/- under Rule 9 of CVR 2007 read with Rule 7. The connection to the network is established through the same mobile number 9326609695 used by Shri Zubair in M/s. JP Enterprises case.

11.5.3 M/s. HCV ENTERPRISES (IEC: ATVPV5181B) {Current Investigation}

M/s. HCV Enterprises with IEC: ATVPV5181B & GSTIN No. 29ATVPV5181B2ZZ is a proprietorship firm owned by Shri Magadum Ali Haroon Vadgaonkar at 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi. The Customs Broker was M/s. Fast Forward Agencies Pvt. Ltd. (CB No. AABCF2847GCH002). The entity filed Bill of Entry No. 5554045 dated 11.09.2024 for Container No. IAAU1860629 declaring Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders with declared quantity of 16,750 kgs, declared assessable value of ₹.7,46,339/- from M/s. Rayhow International Co Limited, Hong Kong. During CFS Shed Officer examination, undeclared goods were found concealed in the shipment and the matter was forwarded to SIIB on 27.09.2024. SIIB detained the consignment on 11.03.2025 at M/s.

Viking Warehousing CFS.

Detailed examination under Mahazar dated 13.03.2025 revealed only 71 cartons containing 6,800 pieces of declared Plastic Lunch Boxes while remaining 731 cartons contained prohibited items: 1,26,000 pieces of Rubik's Cube Toys, 14,637 pieces of Adult Toys (various types including vibrators, body part replicas, masturbation devices, inflatable dolls, dildos), 8,640 pieces of counterfeit LAKME 9 TO 5 Primer Matte Powder Foundation cosmetics, 864 pieces of XIAOMI 120W Charging Adaptors, 720 pieces of P18 PRO Drones etc. Regarding the undeclared cosmetics, M/s. Hindustan Unilever Limited (right holders of LAKME brand) confirmed vide letter dated 24.04.2025 that samples analyzed by Central Quality Assurance department were SPURIOUS and not meeting required standards of Hindustan Unilever Limited.

Search Authorization dated 25.03.2025 was issued and CGST Belagavi officers conducted search drawing Mahazar dated 25.03.2025. The premises was found in locked condition with no name-plate or business signboard and was in dilapidated condition. Shri Magadum Ali Haroon Vadgaonkar informed officers that he did not reside at the premises and had given it on negligible rent for poultry purpose. The premises consisted of only one hall having hens for poultry with no goods or documents related to GST/Import-Export/Customs. In his voluntary statement dated 25.03.2025, Shri Magadum stated he has studied until 5th Standard and is engaged in wholesale business of selling vegetables at Vegetable Market in Belagavi. He stated his friend Shri Farhan Gorepeerzade (Mobile: 9380053772, 8970504657) proposed a scheme wherein Farhan would pay good amount if he provided credentials for GST registration. He confirmed submitting his documents to Shri Farhan Gorepeerzade for obtaining GST and IEC registration. He stated he received ₹40,000/- from Shri Farhan at rate of ₹10,000/- per bill. When asked about the No Objection Certificate purportedly issued by Smt. Habibnisha C. Vadgaonkar, he stated she was his grandmother who passed away in 2018 and admitted the certificate was a fake document fabricated by Shri Farhan for obtaining GST registration.

Shri Farhan Gorepeerzade was summoned and in his voluntary statement dated 25.03.2025, he stated that although M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) is registered in his name, his paternal uncle Shri Zuber Peerzade takes care of every business-related activity. He stated his Chacha's name is Shri Zuber Peerzade with mobile number 9372311998, currently living in Mumbai and Chennai depending on work requirements, residing at Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai. He admitted obtaining Shri Magadum Vadgaonkar's credentials for registration and stated his Chacha took registration of M/s. Alina Overseas Trading in

his name in February 2023. In December 2023, his Chacha asked for more credentials to increase profit, leading him to approach his neighbor Shri Magadum, alluring him with promise of ₹10,000/- per Bill of Entry, and forwarding Shri Magadum's credentials to Shri Zuber Peerzade to form M/s. HCV Enterprises. He stated Shri Shoaib (Mobile: 8748975553), a friend of Shri Zuber Peerzade, files GST returns and Shri Shaik Ahmed (Mobile: 8660286632) calls for OTP details during filing. He stated key persons involved in the racket are Shakib Patel (Mobile: 7676255152) who manages works at Chennai for Zuber, and Shaik Ahmed (Mobile: 8660286632).

The declared assessable value of ₹7,46,339/- was rejected and re-determined as ₹1,76,40,642/- under Rule 9 read with Rule 7 of CVR, 2007. The goods include prohibited Adult Toys contravening Section 11 of Customs Act, 1962 read with Section 294 of Bharatiya Nyaya Sanhita 2023, BIS-violating Toys and Charging Adaptors, spurious cosmetics violating Drugs & Cosmetics Act 1940, Battery containing Drones/Adult Toys violating Battery Waste Management Rules 2022, BIS-violating Drones and Legal Metrology-violating goods. The Adult Toys and BIS/CDSCO violating goods with re-determined value of ₹1,63,77,957/- are liable for absolute confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

11.5.4 M/s. ALINA OVERSEAS TRADING (IEC: CSIPG0170P) - DRI INVESTIGATION (RUD 18)

M/s. Alina Overseas Trading with GSTIN No. 33CSIPG0170P1ZN is registered in the name of Shri Farhan Farooq Gorepeerzade with registered address at No. 102, 1st Floor, Tamilnadu Housing Board, Mudichur Road, Tambaram East, Tamil Nadu. As per voluntary statement of Shri Farhan Gorepeerzade dated 09.04.2025, although the firm is registered in his name, Shri Zuber Peerzade and his associate Shri. Irfan takes care of every business-related activity. M/s. Alina Overseas Trading was under investigation by DRI, Chennai Zonal Unit, for **smuggling of Poppy Seeds** from Myanmar by mis-declaring the goods as "Rice Bran". As per DRI Show Cause Notice File No. DRI/CZU/VIII/26/INT-66/2024 dated 04.11.2025, M/s. Alina Overseas Trading imported goods under Bill of Lading No. BLPLRGN2401980 dated 05.09.2024 at Kattupalli Port, Chennai for smuggling/concealment of Poppy Seeds from Myanmar with Rice Bran declared as cover cargo. No Bill of Entry was filed for the said consignment, which remained uncleared at the CFS and was subsequently seized by DRI CZU. Investigation revealed that Poppy Seeds import from Myanmar is prohibited as per Policy Condition (3) to Chapter 12 of ITC(HS)-2022, issued vide the Central Government Notification No. 54/2015-2020 dated 19.02.2022 read with DGFT Notification No. 17/2015-20 dated 29.07.2016.

On 25.03.2025, DRI Chennai searched the IEC registered premises at Plot No. 2, Yeswanth Nagar, Tambaram East, finding a two-storied residential building with a locked ground floor. Tenants and neighbors confirmed the premises were strictly residential with no business operations. They were unaware of M/s. Alina Overseas Trading or Mr. Farhan Farooq Gorepeerzade and no evidence of the firm or its personnel was found on-site.

DRI also conducted search through DRI Mumbai pertaining to Mobile No. 9372311998 (*the same mobile number used by Shri. Zuber Peerzade in the current investigation*), registered in the name of one Shri Askari Maruf having registered premises at No. 55, Ground Floor, Mallapa Building, Kazi Syyed Street, Masjid Bunder, Mumbai East – 400 003. From said SDR, it appeared that Mr. Zubair fraudulently obtained the said SIM No. 9372311998 under the name of Shri Askari Maruf, and utilized the same for said act of smuggling, to conceal his real identity. In this connection, on 20.08.2025 the officers of DRI Mumbai caused verification in Kazi Syyed Street in an attempt to locate the said premises, but the building viz. Mallapa building was nowhere to be found. Further discreet enquiries caused with the locals and the store operators available in the said locality revealed that none of them were familiar with any building by name of Mallapa Building or any person named Shri. Askari Maruf.

The investigation in this case clearly establishes that Shri Zuber Peerzade orchestrated a sophisticated smuggling operation by utilizing the shell entity M/s. Alina Overseas Trading and operating through non-existent or purely residential addresses. By fraudulently obtaining a SIM card under the name of Shri Askari Maruf and providing untraceable addresses in both Chennai and Mumbai, he intentionally obscured his real identity. These coordinated efforts to maintain anonymity and provide false leads to authorities indicate a calculated attempt to evade legal accountability for the illegal importation of Poppy Seeds.

11.6. SEPARATE CASE: M/s. WB ENTERPRISES - POTENTIAL NETWORK ASSOCIATION UNDER INVESTIGATION

M/s. WB Enterprises (IEC: GJFPB7231E) is a proprietorship firm owned by Shri Wasim Gudusab Bhojagar with registered address at Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka - 591307. Unlike the confirmed IEC lending entities operated by Shri Zuber Peerzade, M/s. WB Enterprises presents a different profile that warrants separate consideration, though potential links to the network require further investigation.

TABLE-XI

Sl No	Entity Name	IEC Holder (Proprietor)	Bill of Entry / Bill of Lading	Goods Smuggled	Declared/Re-determined Value (₹)	Registered Address
1	WB ENTERPRISES	Shri Wasim Gudusab Bhojagar	B/L No. EGLV149500289883 dated 21.01.2025	BIS-violating Toys	Not Declared/ 36,34,826	Bhojagar Galli, 5th Main Road, Gokak, Belagavi, Karnataka - 591307
			Z-type B/E No. 1000061 dated 23.01.2025	BIS-violating Shoes (9,600 pairs)	5,90,635/ 36,08,797	
2			B/L No. EGLV147500035002 and CANCB25001273 dated 25.01.2025	BIS- IPR violating Shoes	Not Declared/ 61,62,991	

11.6.1 M/s. WB ENTERPRISES: TOYS SMUGGLING VIA CHENNAI PORT (RUD 19)

The entity imported goods vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 in Container No. EISU8522681 declaring Trolley Bag with declared quantity of 7,050 kgs from M/s. Yiwu Yifei Import and Export Co., Ltd., China. The Customs Broker was M/s. Sealine Forwarders Pvt. Ltd. SIIB detained the consignment on 06.03.2025 at M/s. Sattva CFS based on specific intelligence. Examination under Mahazar dated 21.03.2025 revealed only 55 cartons of declared Trolley Bags along with 261 cartons of undeclared BIS-violating toys including Remote Controlled Cars, Battery Operated Trains, Die Cast Cars totalling 19,615 pieces. Search by Customs Officers of Mangaluru Division confirmed no such premises existed at the registered address, and enquiries with local authorities and Jurisdictional Sub Post Office, Kudchi yielded no results.

11.6.2 M/s. WB ENTERPRISES: SHOES SMUGGLING VIA CHEYYUR SEZ

The same entity filed Z-type Bill of Entry No. 1000061 dated 23.01.2025 through SEZ Unit M/s. Cimman Brothers International (IEC: APUPT0933J) for Container No. CAIU9543654 declaring Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick with declared assessable value of ₹5,90,635/- from M/s. Shenzen Bright of Industry Development Co. Ltd., China. SIIB detained the consignment on 17.02.2025 at M/s. O Yard CFS. Examination under Mahazar dated 06.05.2025 revealed 320 cartons containing 9,600 pairs of undeclared BIS-violating Shoes (unbranded) along with other items in the remaining cartons.

11.6.3 M/s. WB ENTERPRISES: IPR VIOLATED SHOES SMUGGLING (RUD 21)

M/s WB Enterprises (IEC GJFPB7231E) imported goods vide Bill of Lading No. CANCB25001273 dated 25.01.2025 in Container No. TXGU6720963 declaring Plastic Cleaning Brush and MOP with declared quantity of 9,890 kgs from M/s. Jinzhai County Blossom Import and Export Trading Co. Ltd., China, and Bill of Lading No. EGLV147500035002 dated 25.01.2025 in Container No. GAOU7309224 declaring Plastic Dust Pan, Plastic Cleaning Brush, and Foot Scrubber with declared quantity of 9,120 kgs from M/s. Guangzhou Yaohuang Trade Co. Ltd., China. Bill of Entry was not filed. SIIB detained the consignments on 08.03.2025 at M/s. Kailash Shipping Services Pvt. Ltd. CFS and M/s. Sattva CFS based on specific intelligence. Examination under Mahazar dated 21.04.2025 revealed 637 cartons including mis-declared counterfeit shoes/slides (Nike, Puma, Skechers etc.) totalling 76,059 pieces in first consignment; examination under Mahazar dated 19.05.2025 revealed 442 cartons of mis-declared unbranded shoes, slipper uppers etc. in second consignment. Search by Customs Officers of Karwar Division confirmed no such business premises existed at the registered address Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka 591307.

11.6.4 Potential Link to Network: Shaik Ahmed/ Shaik Mohammed/ Shaik Mohammed Kaalepeerzade Connection

The potential connection to the confirmed Shri Zuber Peerzade network emerges through the involvement of Shri Shaik Ahmed *alias* Shri Shaik Mohammed/Shaik Mohammed Kaalepeerzade (Mobile: 8660286632). As per the voluntary statement of Shri Veeramuthu M, customs broker bearing G-card No. 1662 working with M/s. Sealine Forwarders Pvt. Ltd., dated 23.10.2025, he stated that he had received Bill of Lading documents in respect of M/s. WB Enterprises from Shri Shaik Mohammed Kaalepeerzade Mobile - 8660286632 requesting to file movement for the containers. The same was confirmed by Shri R Vijayacimman, Manager of SEZ unit, M/s. Cimman Brothers International. This same mobile number 8660286632 appears in the current investigation. In the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025 (M/s. HCV Enterprises case), he stated that Shri Shaik Ahmed (Mobile No. 8660286632) calls him for OTP details during GST return filing process. Shri Farhan further identified Shaik Ahmed (Mobile: 8660286632) as one of the key persons involved in the racket of importing prohibited or mis-declared goods through Chennai Port.

11.6.5 Violations for M/s. WB Enterprises

The mis-declared goods in the aforementioned consignments are liable for confiscation under Section 111(d), 111(l) and 111(m) of Customs Act, 1962 due to BIS

violations, IPR Violations, Legal Metrology violations and E-Waste Management Rules, 2022 violations.

11.7. CONCLUSION ON THE NEXUS:

The investigation has conclusively established that Shri Zuber Peerzade *alias* Shri Zubair Peerzade, operating under multiple fake identities and mobile numbers registered under fictitious names (Shri Sanjay Ramdev Gautam and Shri Askari Maruf), has created and operated a systematic smuggling network through at least four confirmed dummy IEC lending entities across Karnataka and Tamil Nadu. These entities were created by obtaining credentials of uneducated, unemployed or daily wage workers (daily wage worker, auto driver, vegetable vendor) in exchange for monetary consideration ranging from ₹.5,000 to ₹.10,000 per Bill of Entry, using fake and non-existent business premises addresses, and submitting fabricated documents including fake NOCs in name of deceased persons. The confirmed network facilitated systematic smuggling of prohibited and restricted goods including Adult Toys, Poppy Seeds, BIS-violating Toys, Shoes, Drones, counterfeit cosmetics and goods violating E-Waste Management Rules and Legal Metrology Act.

The network operated with assistance of common facilitators including Shri Farhan Gorepeerzade (who himself is proprietor of M/s. Alina Overseas Trading), Shri Shoaib, Shri Shaik Ahmed/ Shaik Mohammed Kaalepeerzade, and Shri Shakib Patel. Despite intensive efforts, the mastermind Shri Zuber Peerzade remains untraceable and has evaded identification by using fake identities, fake addresses and fraudulently obtained mobile SIM cards.

All out efforts are underway to identify and apprehend Shri Zuber Peerzade, Shri Shakib Patel, Shri Shaik Ahmed/ Shaik Mohammed Kaalepeerzade who played crucial roles in the smuggling operations. Separate action will be initiated against aforesaid persons as and when they are apprehended. The department reserves its right to add, amend or modify any part or portion of this consolidated report.

12. EXTENSION OF TIME LIMIT FOR ISSUANCE OF SCN UNDER SECTION 110 (2) OF THE CUSTOMS ACT, 1962:

The impugned goods were seized on 18.03.2025 and the due date for issuance of SCN under Section 124 of the Customs Act, 1962 as per the provisions of Section 110 *ibid* is Competent Authority has granted initial extension of time limit for issuance of SCN under Section 110 (2) of the Customs Act, 1962, by 3 Months i.e., till 17.12.2025. The same was communicated to the Importer vide Letter in even number dated 17.09.2025

(RUD 22). The second extension was granted by the Competent Authority for an additional period of two months i.e., till 17.02.2026. The same was communicated to the Importer vide letter dated 10.12.2025 **(RUD 23).**

13. FROM THE FOREGOING INVESTIGATION THE FOLLOWING CONCLUSIONS EMERGE:

a. Based on the specific intelligence, the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. H C V Enterprises (IEC- ATVPV5181B) that arrived in the Container bearing No. IAAU1860629 (1*40 ft) were detained by SIIB vide detention letter dated 11.03.2025. The goods were declared as “Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders etc” as per the Bill of Entry. The subject Bill of Entry was filed with total declared assessable value Rs. 7,46,339/- and the self-assessed duty was Rs. 3,91,844/-.

b. The goods covered under the said Bill of Entry No. 5554045 dated 11.09.2024), lying at M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai, Chennai-600110, were examined by the officers of SIIB under Mahazar dated 13.03.2025 in the presence of two independent witnesses, representative from the Customs Broker M/s. Fast Forward Agencies Pvt Ltd, Custodian of M/s. Viking CFS. On examination, only Plastic Lunch Box, which was initially declared in the Bill of Entry was found. However numerous undeclared/Policy infringing goods viz., Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer+Matte Powder Foundation, Inflatable Lady Full Body Doll etc.,” were found concealed in the shipment. It is further noticed that the declared gross weight of the consignment as per the Bill of Entry was 16,750 Kgs, whereas the actual carton-wise inventory weight was found to be 14,233 Kgs, resulting in a shortage of 2,517 Kgs.

c. On detailed examination under Mahazar dated 13.03.2025, it appeared that the Importer had resorted to mis-declaration of the goods in contravention to the provisions of Section 46(4) of Customs Act, 1962 read with BIS Act, 2016, Drugs and Cosmetics Act, 1940 with an intention to import and clear the impugned goods without BIS/CDSCO/EPR license/authorization.

d. Toy Rubix Cubes and Toy Drones imported under the consignment are in violation of the Bureau of Indian Standards Act, 2016 and the Quality Control Order dated 13.02.2020, as the said toys do not bear the mandatory BIS Standard Mark (ISI Mark) as required under the Toys (Quality Control) Order, 2020. The import of such non-standard toys without valid BIS certification contravenes the provisions of Section 11 of the

Customs Act, 1962 read with the Foreign Trade Policy, and therefore, the same are liable for confiscation under Section 111(d) of the Customs Act, 1962. It is further noticed that the imported consignment includes P18 Pro Drones, which are subject to Extended Producer Responsibility (EPR) requirements under the Battery Waste Management Rules, 2022, as amended. The importer has failed to provide any EPR authorization or compliance certificate as mandated under the said Rules. The import of such electronic goods without EPR registration obligations contravenes the provisions of Section 11 of the Customs Act, 1962 read with the Environment (Protection) Act, 1986, and the same are liable for confiscation under Section 111(d) of the Customs Act, 1962.

e. The subject consignment also included Lakme Foundation (9 TO 5 PRIMER+MATTE POWDER FOUNDATION), which is a registered trademark under the IPR Enforcement Rules, 2007. The Right Holder, vide their letter dated 24.04.2025 and email dated 08.07.2025, have confirmed that the impugned products are spurious and do not meet the required standards of M/s. Hindustan Unilever Limited. Further, the import of such cosmetics also contravenes the provisions of the Drugs & Cosmetics Act, 1940 read with Drugs & Cosmetics Rules, 1945, as no valid import license was produced by the importer. Accordingly, the said spurious cosmetics are liable for confiscation under Section 111(d) of the Customs Act, 1962.

f. It is observed that Xiaomi 120W Charging Adaptors imported in the consignment are subject to mandatory registration under the Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2012, under IS 13252: Part 1: 2010 as *Power Adaptors for IT Equipment*. The importer has failed to produce any valid BIS registration certificate (CRS) or test report for the said charging adaptors. Further, the impugned goods are covered in Schedule I under *Information Technology and Telecommunication Equipment* vide Code ITEW15 as *component/accessory to Cellular Telephones*, and hence attract the provisions of E Waste (Management) Rules, 2022. The import of such electronic goods without valid BIS/EPR registration contravenes the provisions of Section 11 of the Customs Act, 1962, and the same are liable for confiscation under Section 111(d) of the Customs Act, 1962.

g. Further, the goods imported include smuggled Adult Toys of various descriptions including vibrators, dildos, masturbation cups, inflatable dolls and anatomical replicas, which fall under the definition of 'obscene objects' as contemplated under Section 294 of Bharatiya Nyaya Sanhita 2023. The import of such obscene objects is prohibited in terms of Section 11 of the Customs Act, 1962 read with Section 2(33) *ibid*, and accordingly, the said Adult Toys are liable for confiscation under Section 111(d) *ibid*. Further, the consignment

includes 3,752 pieces of battery-operated and rechargeable devices as detailed in Para 9.8.2, namely Items 5, 12, 24, 29, 30, 33, 36, 38, 42, 43, 45 and 50 which contain batteries or cells as integral components and qualify as "equipment containing Battery" within the meaning of Rule 3(1)(c) read with Rule 3(1)(u)(iii) of the Battery Waste Management Rules, 2022. The importer is mandatorily required to obtain EPR registration from the CPCB before importing such goods, as per Rule 4(4) of the Battery Waste Management Rules, 2022. Further, as per Rule 4(12) read with Schedule I of the said Rules, the Producer is responsible to ensure that all Battery or Battery packs imported are appropriately marked with the crossed-out wheeled bin symbol. During examination under Mahazar dated 13.03.2025, it was observed that the importer has not obtained EPR registration from CPCB and the imported battery-operated devices do not bear the mandatory crossed-out wheeled bin symbol. The import of such electronic goods without fulfilling EPR obligations and labelling requirements contravenes the provisions of Section 11 of the Customs Act, 1962 read with the Environment (Protection) Act, 1986 and Battery Waste Management Rules, 2022 as enforced through Customs Instruction No. 17/2023-Customs dated 18th May, 2023, and the same are liable for confiscation under Section 111(d) of the Customs Act, 1962. Therefore, the entire cargo covered under Bill of Entry No. 5554045 dated 11.09.2024 was seized under the provisions of Section 110 of the Customs Act, 1962 vide Seizure Memo dated 18.03.2025.

h. The registered address of the importer M/s. H C V Enterprises as declared in the IEC and GSTIN registration, namely 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi-590016, was found to be a dilapidated residential premises during the search conducted under Mahazar dated 25.03.2025 by the officers of CGST Belagavi Commissionerate. The premises was found to be used for poultry purposes with no signboard, business activity, goods or documents related to import-export or customs. This clearly establishes that the said IEC was obtained fraudulently with no genuine business operations being conducted from the declared address. Further, searches were requisitioned from the jurisdictional authorities at the registered premises to effect search at the registered addresses of Shri Mohammed Shoaib Mohammed Arif Mulla, Shri Shaikh Ahamed Kalepeerzade and Shri Shaqeeb Patel based on SDR details obtained in respect of mobile numbers 8748975553, 8660286632 and 7676255152 respectively. The response received vide letter dated 30.07.2025 confirmed that all three premises could not be located and it was reported that no such addresses exist. Similarly, the Subscriber Data Record obtained in respect of mobile number 9880550286 utilized for IEC registration formalities revealed registration in the name of one Shri Askari Maruf with address at "taluk raibag Raybag, taluk raibag Raybag, taluk raibag Raybag, Kudachi Rural, Karnataka-591311" which is vague without specific details such as house number, plot number, street name or landmark, thereby rendering physical verification and follow-up inquiry not possible. The use of non-existent addresses

and vague SDR information shows the modus operandi adopted by the smuggling network to evade detection.

i . It is observed from the voluntary statement of Shri Magadum Ali Haroon Vadgaonkar, the IEC holder and Proprietor of M/s. H C V Enterprises, recorded under Mahazar dated 25.03.2025, that he is a vegetable vendor by occupation with education only up to 5th Standard. He has admitted that he provided his credentials including Aadhaar card, PAN card, electricity bill and photographs to one Shri Farhan Gorepeerzade for obtaining GST and IEC registration in lieu of monetary consideration at the rate of ₹10,000/- per Bill of Entry. He has further admitted that he himself has not undertaken any import-export activities and is not aware of the consignments imported using his IEC. He has also admitted that he received ₹40,000/- from Shri Farhan Gorepeerzade in lieu of allowing the use of his credentials. It is thus evident that Shri Magadum Ali Haroon Vadgaonkar is a dummy IEC holder and benami beneficiary who allowed his credentials to be misused for fraudulent import transactions orchestrated by others.

j. In the voluntary statement of Shri Farhan Gorepeerzade recorded under Mahazar dated 25.03.2025, he admitted to obtaining the credentials of Shri Magadum Ali Haroon Vadgaonkar for the purpose of GST and IEC registration on the directions of his paternal uncle Shri Zuber Peerzade. He has stated that Shri Zuber Peerzade is engaged in the business of importing goods and operates from Mumbai and Chennai depending on work requirements. He has further stated that Shri Zuber Peerzade took registration of M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) in his name in February 2023 and subsequently asked for more credentials to increase profit, leading him to approach Shri Magadum Vadgaonkar. He has admitted that he had allured Shri Magadum with the promise of monetary consideration of ₹.10,000/- per Bill of Entry. He has also stated that a container was stopped by Indian Customs officials at Chennai Port approximately six months prior to his statement, and NIL GST returns were being filed for M/s. HCV Enterprises since December 2024 on the directions of Shri Zuber Peerzade. As per voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, Shri Zuber Peerzade operates from Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai, though he moves between Mumbai and Chennai. Accordingly, this office, vide letter dated 11.12.2025, requested the Additional Commissioner of Customs, O/o Principal Commissioner of Customs (Preventive), Rummaging and Intelligence Section, 2nd Floor, New Custom House, Mumbai Zone - III, Ballard Estate, Mumbai - 400001 to conduct a search at the said premises of Shri Zuber Peerzade. In this regard the Jurisdictional Officers vide Search Authorisation dated 22.01.2026 issued by the Assistant Commissioner of Customs (Preventive) Rummaging & Intelligence Division, have searched the said Premises, where Shri Farooq Sajjad Peerzade, was staying. He informed the R&I officers,

that he stays there with his own son and cousin son. Further on enquiry, he was asked about Shri Zuber Peerzade, He stated that Shri Zuber Peerzade is currently living in his home town. During the search proceeding from the premises, nothing incriminating was found or seized or taken and a Nil Mahazar was drawn.

k . It is established from the investigation that Shri Zuber Peerzade is the principal orchestrator and mastermind behind the fraudulent import scheme. The modus operandi adopted by Shri Zuber Peerzade involved obtaining credentials from unsuspecting individuals of limited education and financial means, creating fictitious IEC registrations in their names and utilizing these dummy entities to import prohibited and mis-declared goods through various ports. The voluntary statements of both Shri Magadum Ali Haroon Vadgaonkar and Shri Farhan Gorepeerzade consistently establish that Shri Zuber Peerzade controlled all business operations, handled GST return filings through his associate Shri Sheikh Ahmad (Mobile No. 8660286632) and managed on-ground operations at Chennai through Shri Shakib Patel (Mobile No. 7676255152). Further, it is noticed that the mobile number 9372311998 associated with Shri Zuber Peerzade was registered using fraudulent identity in the name of one Shri Askari Maruf with a fake address at "Room No. 55 Grd Flr, Mallapa Building, Kazi Syeed Street, Masjid Bunder, Mumbai East-400003", which could not be located during physical verification by the DRI MZU vide their visit report dated 20.08.2025. The said search was conducted in connection with a separate enquiry by DRI CZU into the clandestine removal of poppy seeds from M/s. Sudharshan CFS, Chennai, wherein the same mobile number and associated address of Shri Zuber Peerzade emerged, indicating his involvement in multiple instances of customs fraud and contraband smuggling. Furthermore, parallel investigations conducted by this Commissionerate have established similar modus operandi in two other contemporaneous cases involving the same mastermind. In the case of M/s. J P Enterprises (IEC: EYSPP2328Q) detailed in Para 11.5.1 supra, it was found that Shri Junaid Abdulkhadar Peerzade, a daily wage worker, was approached by one Shri Zubair (Mobile: 9326609695) with a proposal to lend his credentials for import business in exchange for ₹.5,000/- per Bill of Entry. The investigation revealed import of undeclared BIS-violating shoes with declared assessable value of ₹.6,23,884/- which was rejected and re-determined as ₹.44,13,126/-, with BIS-violated goods worth ₹42,60,191/-. Similarly, in the case of M/s. A G Traders (IEC: CBIPP2922F) detailed in Para 11.5.2 supra, it was found that Shri Arif Khairoddin Patait, an auto driver, was approached by the same Shri Zubair (Mobile: 9326609695) with an identical proposal to lend credentials for ₹5,000/- per Bill of Entry. The investigation revealed import of undeclared BIS-violating toys with declared assessable value of ₹.4,78,852/- which was rejected and re-determined as ₹.48,32,942/-, with BIS-violated toys worth ₹.44,14,490/-. In both the aforesaid cases, the credentials were sourced from semi-literate daily wage workers from Belagavi region by one "Shri Zubair" operating with

mobile number 9326609695, GST returns were filed regularly and the registered business addresses were found to be non-existent. The striking similarities in the modus operandi, the geographical concentration of dummy IEC holders (all from Belagavi region), the common handler "Shri Zubair" with similar mobile number pattern (9372311998 in the present case and 9326609695 in the parallel cases), the identical promise of monetary consideration per Bill of Entry, the common port of import (Chennai), and the nature of goods (grossly mis-declared goods, prohibited Adult Toys, BIS-violating goods, spurious cosmetics) establish beyond reasonable doubt that all three cases are interconnected and are part of a larger organized smuggling racket masterminded by Shri Zuber Peerzade operating under the alias "Shri Zubair". The systematic nature of the fraud, use of multiple dummy entities, deployment of a network of associates and ground handlers, and use of fraudulently obtained mobile connections establish that Shri Zuber Peerzade is the kingpin of an organized racket engaged in systematic smuggling of prohibited and restricted goods through Indian Customs ports.

l. The Customs Broker M/s. Fast Forward Agencies Pvt. Ltd., the authorized Customs Broker who filed the impugned Bill of Entry, has failed to exercise due diligence in verifying the credentials and bona fides of the importer as required under the Customs Brokers Licensing Regulations (CBLR), 2018. Smt. R. Louis Premalatha, the F-Card holder and Manager of the Customs Broker firm, has stated in her voluntary statement dated 25.04.2025 that they verified the KYC documents of the importer and also physically visited the importer's premises at Belagavi, however, no documentary evidence of such physical verification (travel records, verification report, photographs) was produced by the Customs Broker. Whereas, the subsequent search conducted by CGST Belagavi officers clearly established that no business operations were being conducted from the said premises. The failure of the Customs Broker to verify the genuineness of the business operations and to detect the mis-declaration of goods during the import process constitutes a breach of the professional obligations cast upon licensed Customs Brokers under Regulation 10 and Regulation 11 of the CBLR, 2018, and warrants action under Regulation 17 *ibid*.

m. The importer has grossly undervalued the imported goods by declaring a total assessable value of ₹7,46,339/- in the Bill of Entry. Additionally, it is observed that the Commercial Invoice No. RICL-240806-1 dated 06.08.2024 shows a total invoice value of USD 11,177.46, whereas the importer has declared an invoice value of USD 8,790.84 in the Bill of Entry, suppressing USD 2,387.62 (approximately ₹.2,02,714/-), thereby demonstrating deliberate undervaluation even at the invoice declaration stage itself, which further establishes mala fide intent to defraud government revenue. Therefore, the declared value was rejected under the Provisions of Section 14 of the Customs Act, 1962 read with

Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and re-determined by applying the residual method under Rule 9 read with Rule 7 *ibid* (deductive method). The total re-determined assessable value based on market survey and contemporaneous import data is worked out to ₹1,76,40,642/- (*as detailed at Table V of para 8.10 supra*).

n. Out of the total re-determined assessable value of ₹1,76,40,642/-, goods worth ₹1,63,77,957/- are mis-declared and policy-infringing goods {BIS-violating goods, CDSCO-violating cosmetics, EPR-violating (e-waste and Battery Waste Management Rules 2022) electronic goods, and prohibited Adult Toys} which fall within the definition of 'prohibited goods' under Section 2(33) of the Customs Act, 1962 and are liable for absolute confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. Such goods cannot be released into the domestic market. The remaining goods worth ₹12,62,685/- (comprising Plastic Lunch Boxes, Indoor Golf Sets, T-shirts and Wooden Nails) are mis-declared & Legal Metrology infringing goods and are liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 due to mis-declaration of description and undervaluation. The duty payable on the non-policy-infringing goods (assessable value ₹12,62,685/-) is calculated to be ₹.4,54,155/- as per Table-VI above.

o. In view of the above findings, it is established that the importer M/s. H C V Enterprises (IEC: ATVPV5181B) has committed deliberate and willful mis-declaration of the description, quantity and value of the imported goods with intent to evade customs duty and to smuggle prohibited and restricted goods into India in contravention of the provisions of Section 11, Section 46(4) and Section 46(4A) of the Customs Act, 1962. The entire consignment imported vide Bill of Entry No. 5554045 dated 11.09.2024 is liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. The importer M/s. H C V Enterprises, the IEC holder Shri Magadum Ali Haroon Vadgaonkar, the mastermind Shri Zuber Peerzade, the facilitator Shri Farhan Gorepeerzade, and the Customs Broker M/s. Fast Forward Agencies Pvt. Ltd. are liable for penal action under the relevant provisions of the Customs Act, 1962.

p. Shri Zuber Peerzade is the principal orchestrator and mastermind who conceived and executed the entire fraudulent import scheme by systematically obtaining credentials from unsuspecting individuals, creating fictitious IEC registrations in their names, and utilizing these dummy entities to import prohibited and mis-declared goods. He controlled all business operations including GST return filings through his associates and managed on-ground operations at Chennai Port. Further, he has used a mobile number 9372311998 registered under fraudulent identity and fake address which could not be located during physical verification by the Directorate of Revenue Intelligence. By orchestrating the

import of prohibited Adult Toys, BIS/EPR/CDSCO violating goods through the subject Importer and by causing gross mis-declaration of description and value with intent to evade customs duty, Shri Zuber Peerzade has rendered the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962, and is therefore liable for penalty under **Section 112** *ibid*. Further, by knowingly causing creation and use of false and incorrect declarations through his network of associates including Shri Shakib Patel and Shri Shaik Ahmed, and by facilitating the import through fabricated documents and dummy entities, Shri Zuber Peerzade is liable for penalty under **Section 114AA** of the Customs Act, 1962.

q. Shri Magadum Ali Haroon Vadgaonkar, Proprietor and IEC holder of M/s H C V Enterprises (IEC: ATVPV5181B), has allowed his credentials including Aadhaar card, PAN card, electricity bill and photographs to be misused for obtaining fraudulent GST and IEC registration in lieu of monetary consideration at the rate of ₹10,000/- per Bill of Entry. He has admitted in his voluntary statement dated 25.03.2025 that he himself has not undertaken any import-export activities and is not aware of the consignments imported using his IEC, and that he received ₹40,000/- from Shri Farhan Gorepeerzade for allowing use of his credentials. By facilitating the import of prohibited and restricted goods through his IEC, Shri Magadum Ali Haroon Vadgaonkar has rendered himself liable for penalty under **Section 117** *ibid*.

r. Shri Farhan Gorepeerzade, IEC holder of M/s Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN), has acted as a facilitator and intermediary for Shri Zuber Peerzade by sourcing credentials from Shri Magadum Ali Haroon Vadgaonkar and facilitating the creation of fraudulent IEC and GSTIN registration for M/s H C V Enterprises. He has admitted in his voluntary statement dated 25.03.2025 that he obtained Shri Magadum's credentials on the directions of his paternal uncle Shri Zuber Peerzade, he allured Shri Magadum with the promise of monetary consideration of ₹.10,000/- per Bill of Entry. By facilitating the import of prohibited and restricted goods through the dummy IEC in contravention of customs law, Shri Farhan Gorepeerzade has rendered the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962, and is therefore liable for penalty under **Section 112** *ibid*. Further, it is observed from the voluntary statement of Shri Magadum Ali Haroon Vadgaonkar that a fake No Objection Certificate purportedly issued by his deceased grandmother Smt. Habibnisha C. Vadagaonkar (who passed away in 2018) was fabricated by Shri Farhan Gorepeerzade for the purpose of obtaining GST registration. By facilitating the creation of IEC and GSTIN registration through use of fabricated NOC and other false documents, and by knowingly causing the import through fraudulent means, Shri Farhan Gorepeerzade is liable for

penalty under **Section 114AA** of the Customs Act, 1962.

s. Shri Shakib Patel (Mobile No. 7676255152), as stated in the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, has been managing works at Chennai Port on behalf of Shri Zuber Peerzade and is identified as one of the key persons involved in the racket of importing prohibited and mis-declared goods. By acting as the on-ground handler and operative for facilitating the fraudulent import operations at Chennai, Shri Shakib Patel has aided and abetted Shri Zuber Peerzade in the smuggling of prohibited Adult Toys, BIS-violating goods, spurious cosmetics and other restricted goods, thereby rendering the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962. Accordingly, Shri Shakib Patel is liable for penalty under **Section 112** of the Customs Act, 1962. Further, by knowingly causing the use of false and incorrect declarations and documents in the import process and by abetting the commission of offences under the Customs Act, 1962, Shri Shakib Patel is also liable for penalty under **Section 114AA** of the Customs Act, 1962.

t. Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* (Mobile No. 8660286632), as stated in the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, has been associated with Shri Zuber Peerzade in the fraudulent import operations, has been calling for OTP details during the GST return filing process, and is identified as one of the key persons involved in the racket of importing prohibited and mis-declared goods. By acting as an associate and operative for facilitating the fraudulent import operations, Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* has aided and abetted Shri Zuber Peerzade in the smuggling of prohibited Adult Toys, BIS-violating goods, spurious cosmetics and other restricted goods, thereby rendering the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962. Accordingly, Shri Shaik Ahmed is liable for penalty under **Section 112** of the Customs Act, 1962. Further, by knowingly causing the use of false and incorrect declarations and documents in the import process and by abetting the commission of offences under the Customs Act, 1962, Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* is also liable for penalty under **Section 114AA** of the Customs Act, 1962.

u. M/s Fast Forward Agencies Pvt Ltd (Customs Broker License No. 11879, CB Code: AABCF2847GCH002), through their F-Card holder Smt. R Louis Premalatha (F-Card No. 598), filed the impugned Bill of Entry No. 5554045 dated 11.09.2024 on behalf of the importer M/s H C V Enterprises containing false and incorrect declarations regarding description, quantity and value of the imported goods. She has stated in her voluntary statement dated 25.04.2025 that they verified the KYC documents of the importer and also physically visited the importer's premises at Belagavi, however, no documentary evidence

of such physical verification (travel records, verification report, photographs) was produced by the Customs Broker. Whereas, the subsequent search conducted by CGST Belagavi officers under Mahazar dated 25.03.2025 clearly established that no business operations were being conducted from the said premises and that the premises was a dilapidated structure being used for poultry purposes. Therefore, the Customs Broker has failed to verify the functioning of the client at the declared address by using reliable, independent and authentic documents, data or information, as required under **Regulation 10(n)** of the Customs Brokers Licensing Regulations (CBLR), 2018. Further, the Customs Broker has failed to exercise due diligence to ascertain the correctness of information related to clearance of cargo, thereby failing in their professional obligation under **Regulation 10(e)** of the CBLR, 2018. Further, as per **Regulation 13** of the CBLR, 2018, the Customs Broker is responsible for the conduct of employees in the transaction of business and shall be held responsible for all acts or omissions of their employees during their employment, including the acts of Smt. R Louis Premalatha. Further, by filing the subject Bill of Entry containing false declarations contrary to the Import documents and by aiding the importer in rendering the impugned goods liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962, M/s Fast Forward Agencies Pvt. Ltd is liable for penalty under **Section 112** of the Customs Act, 1962. Further, by knowingly filing the Bill of Entry with false and incorrect declarations without proper verification of the importer's credentials and business operations, M/s Fast Forward Agencies Pvt. Ltd is liable for penalty under **Section 114AA** of the Customs Act, 1962. Additionally, by contravening the provisions of **Regulation 10(e), Regulation 10(n) and Regulation 13** of the Customs Brokers Licensing Regulations, 2018, M/s Fast Forward Agencies Pvt. Ltd. is liable for action under **Regulation 14** (grounds for revocation of licence or imposition of penalty) read with **Regulation 17** *ibid* (procedure for revoking license or imposing penalty).

14. Now, therefore, **M/s. H C V Enterprises (IEC: ATVPV5181B)**, 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi-590016, is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why:-

- i. The declared assessable value of ₹7,46,339/-, of imported goods covered under Bill of Entry No. 5554045 dated 11.09.2024, should not be rejected under Rule 12(1) of the Customs Valuation Rules, 2007 and the same should not be re-determined as ₹ 1,76,40,642/-, under Rule 9 of the Customs Valuation Rules, 2007 and rule 7 of Customs Valuation Rules, 2007 read with Section 14 of the Customs Act, 1962;
- ii. The goods having re-determined value of ₹1,63,77,957/-, as detailed in Table-V

supra, imported vide Bill of Entry No. 5554045 dated 11.09.2024, being prohibited and policy-infringing goods, should not be **absolutely confiscated** under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962;

- iii. The remaining goods having re-determined value of ₹12,62,685/-, as detailed in Table-V supra, being mis-declared and Legal Metrology infringing goods, imported vide Bill of Entry No. 5554045 dated 11.09.2024, should not be confiscated under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962, with an option for redemption fine under Section 125(1) *ibid* ;
- iv. The Customs duty amounting to ₹4,54,155/- (on the non-policy-infringing goods valued at ₹12,62,685/-), imported vide Bill of Entry No. 5554045 dated 11.09.2024, should not be demanded and recovered along with applicable interest under Section 28AA of the Customs Act, 1962;
- v. Penalty should not be imposed upon them under Sections 112(a), 114AA and 117 of the Customs Act, 1962 for acts of mis-declaration, undervaluation and attempted improper importation of prohibited and restricted goods.

14.1 Further, **Shri Magadum Ali Haroon Vadgaonkar**, Proprietor and IEC holder of M/s. H C V Enterprises, 7/8, Annapuranwadi, Bauxite Road, Azam Nagar, Belagavi-590010, is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why penalty should not be imposed upon him under Section 117 of the Customs Act, 1962 for allowing his IEC and credentials to be misused for fraudulent import of prohibited and restricted goods, thereby rendering the goods liable for confiscation under Sections 111(d), 111(l) and 111(m) *ibid*.

14.2 Further, **Shri Zuber Peerzade (alias Shri Zubair)**, presently residing at Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai (last known address) is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why:-

- (i) Penalty should not be imposed upon him under Section 112(a) of the Customs Act, 1962 for masterminding and orchestrating the fraudulent import of prohibited and mis-declared goods, thereby rendering the goods liable for confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962; and
- (ii) Penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962 for knowingly using and causing to be used false and

incorrect material particulars, fabricated documents and fraudulent declarations in the import process.

14.3 Shri **Farhan Gorepeerzade**, IEC holder of M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN), Plot No. 148, Taiba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi- 591 108, is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why:-

- (i) Penalty should not be imposed upon him under Section 112(a) of the Customs Act, 1962 for facilitating the import of prohibited and restricted goods through a dummy IEC, thereby rendering the goods liable for confiscation under Sections 111(d), 111(l) and 111(m) *ibid*; and
- (ii) Penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962 for knowingly causing the creation and use of fabricated documents including false NOC and other incorrect material particulars in the import process.

14.4 Further, **Shri Shakib Patel (Mobile No. 7676255152)**, Near Syndicate Bank, Taluk Raibag, Kudachi Rural, Raibag, Belagavi, Karnataka 591 311, is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why:-

- (i) Penalty should not be imposed upon him under Section 112(a) of the Customs Act, 1962 for aiding and abetting the improper import of prohibited and mis-declared goods, thereby rendering the goods liable for confiscation under Sections 111(d), 111(l) and 111(m) *ibid*; and
- (ii) Penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962 for knowingly causing the use of false declarations and incorrect documents in the import process.

14.5 Further, **Shri Shaik Ahmed alias Shri Shaik Mohammed Kaalepeerzade**, Plot No. 12, Opp. Rahamaniya Masjid, Sangameshwar Nagar, Belagavi, Karnataka – 590 010, is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why:-

- (i) Penalty should not be imposed upon him under Section 112(a) of

the Customs Act, 1962 for aiding and abetting the improper import of prohibited and mis-declared goods, thereby rendering the goods liable for confiscation under Sections 111(d), 111(l) and 111(m) *ibid*;

(ii) Penalty should not be imposed upon him under Section 114AA of the Customs Act, 1962 for knowingly causing the use of false and incorrect declarations and material particulars in the import documentation.

14.6 Further, M/s. Fast Forward Agencies Pvt. Ltd. (Customs Broker License No. 11879, CB Code: ABCF2847GCH002), 1/40-L, St. Thomas Mount, Chakkarapani Colony, St. Thomas Mount, Kancheepuram, Tamil Nadu – 600045, is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why:-

(i) Penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962 for filing the impugned Bill of Entry containing false and incorrect declarations, thereby rendering the goods liable for confiscation under Sections 111(d), 111(l) and 111(m) *ibid*;

(ii) Penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962 for knowingly filing documents containing false and incorrect material particulars without proper verification;

14.7 Further, Smt. R Louis Premalatha (Manager and F-Card Holder), M/s. Fast Forward Agencies Pvt. Ltd. (Customs Broker License No. 11879, CB Code: ABCF2847GCH002), 1/40-L, St. Thomas Mount, Chakkarapani Colony, St. Thomas Mount, Kancheepuram, Tamil Nadu – 600045, is hereby called upon to show cause to the Additional Commissioner of Customs (Gr.2G), Office of the Commissioner of Customs, Chennai-II (Import), Custom House, NO. 60, Rajaji Salai, Chennai – 600 001, within 30 days of receipt of this notice, as to why:-

(i) Penalty should not be imposed upon them under Section 112(a) of the Customs Act, 1962 for filing the impugned Bill of Entry containing false and incorrect declarations, thereby rendering the goods liable for confiscation under Sections 111(d), 111(l) and 111(m) *ibid*;

(ii) Penalty should not be imposed upon them under Section 114AA of the Customs Act, 1962 for knowingly filing documents containing false and incorrect material particulars without proper verification;

15. In case, the noticee(s) wants to be heard in person, they should make a specific request to the Adjudicating Authority in this regard, in their written submission. If no specific request is made about this in their written submission, it shall be presumed that they do not wish to be heard in person.

16. If no cause is shown against the action proposed above within 30 days from the receipt of this Show Cause Notice, or if they do not appear or cause their appearance before the adjudicating authority as and when the case is posted for hearing, the case will be decided ex-parte on the basis of facts and evidences available on record.

17. The Show cause notice is being issued under Section 124 of the Customs Act, 1962 without prejudice to any other action that may be taken against the Noticee(s) or any other person/ party connected with this case under the Customs Act, 1962 or any other law for the time being in force.

18. The department reserves its right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods by them, which may come to the notice of the department after issuance of this notice and prior to the adjudication of the case.

19. The relied upon document to this notice are listed in Annexure-A and are attached herewith.

Enclosure: Annexure-A along with RUDs

Digitally signed by
Dekkagounder Subramani Sangeetha
Date: 17-02-2026 11:41:40

ADDITIONAL COMMISSIONER OF CUSTOMS (Gr.2)

CHENNAI II (IMPORT)

To,

1. **M/s. H C V Enterprises** (IEC: ATVPV5181B), 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi-590016.
2. **Shri Magadum Ali Haroon Vadgaonkar**, Proprietor and IEC holder of M/s. H C V Enterprises, 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi-590016.
3. **Shri Zuber Peerzade (alias Shri Zubair)**, presently residing at Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai – 400 001.
4. **Shri Farhan Gorepeerzade**, IEC holder of M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN), Plot No. 148, Taiba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi- 591 108.
5. **Shri Shakib Patel** (Mobile No. 7676255152) Near Syndicate Bank, Taluk Raibag, Kudachi Rural, Raibag, Belagavi, Karnataka 591 311.
6. **Shri Shaik Ahmed alias Shri Shaik Mohammed Kaalepeerzade**, (Mobile No. 8660286632), Plot No. 12, Opp. Rahamaniya Masjid, Sangameshwar Nagar, Belagavi, Karnataka – 590 010.
7. **M/s. Fast Forward Agencies Pvt. Ltd.** (Customs Broker License No. 11879, CB Code: AABCF2847GCH002), 1/40-L, St. Thomas Mount, Chakkarapani Colony, St. Thomas Mount, Kancheepuram, Tamil Nadu – 600045.

8. **Smt. R Louis Premalatha**, M/s. Fast Forward Agencies Pvt. Ltd., (Customs Broker License No. 11879, CB Code: AABCF2847GCH002), 1/40-L, St. Thomas Mount, Chakkarapani Colony, St. Thomas Mount, Kancheepuram, Tamil Nadu – 600045.

Copy to:

1. The Additional Commissioner of Customs (SIIB), Preventive Commissioner, Custom House, Chennai – 600001.
2. The Additional Commissioner of Customs, Customs Broker Section, General Commissionerate, Custom House, Chennai – 600001.
3. The Deputy/ Asst. Commissioner of Customs (Review Cell), Commissionerate-II (Import), Custom House, Chennai – 600001.
4. Notice Board.
5. Master File.

Annexure-A

(List of all Relied-upon Documents of this notice)

Sl. No	RUD No.	Documents details
1	RUD1	Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s H C V Enterprises
2	RUD 2	Letter dated 27.09.2024 from O/o Commissioner of Customs, Chennai-IV (Export) Commissionerate
3	RUD 3	Detention Letter in F.No. GEN/INV/DR/63/2025-SIIB dated 11.03.2025 issued by SIIB
4	RUD 4	Examination Mahazar dated 13.03.2025
5	RUD 5	Seizure Memo dated 18.03.2025
6	RUD 6	Search Mahazar dated 25.03.2025
7	RUD 7	SDR for IEC linked mobile number 9880550286
8	RUD 8	Voluntary Statement dated 25.03.2025 recorded from Shri. Magadum Ali Haroon Vadgaonkar (Proprietor and IEC Holder
9	RUD 9	Voluntary Statement dated 25.03.2025 recorded from Shri. Farhan Gorepeerzade
10	RUD 10	Voluntary Statement dated 25.04.2025 recorded from Smt. R Louis Premalatha
11	RUD 10A	Voluntary Statement dated 22.01.2026 recorded from Shri. Goutham, Private Person
12	RUD 11	Search Requisition Letter dated 26.06.2025 addressed to Additional Commissioner of Customs, Mangaluru Customs
13	RUD	Search Report dated 30.07.2025 received from Assistant Commissioner of

	12	Customs, Customs Division, Mangaluru Customs
14	RUD 13	Search Requisition Letter dated 11.12.2025 addressed to Additional Commissioner of Customs, Mumbai Zone – III
15	RUD 13A	Search Report dated 03.02.2026 received from Assistant Commissioner of Customs, NCH, Ballard Estate, Mumbai
15	RUD 14	DRI Mumbai Zonal Unit Search Report dated 20.08.2025 in F.No. DRI/MZU/B-Cell/Follow up/2024
16	RUD 15	Market Survey
17	RUD 16	SCN dated 10.12.2025 issued to M/s. J P Enterprises (IEC No. EYSPP2328Q)
18	RUD 17	SCN dated 29.10.2025 issued to M/s. A G Traders (IEC No. CBIPP2922F)
19	RUD 18	SCN dated 04.11.2025 issued to M/s. Alina Overseas Trading (IEC No. CSIPG0170P)
20	RUD 19	SCN dated 17.10.2025 issued to M/s. WB Enterprises (IEC - GJFPB7231E)
21	RUD 20	SCN dated 12.11.2025 issued to M/s. WB Enterprises (IEC - GJFPB7231E)
22	RUD 21	SCN dated 05.12.2025 issued to M/s. WB Enterprises (IEC - GJFPB7231E)
23	RUD 22	Letter dated 17.09.2025 intimating Extension for issuance of SCN
24	RUD 23	Letter dated 10.12.2025 intimating Extension for issuance of SCN

List of Correspondences							
Receipt No. / Issue No.	Subject	Type	Marked As	Attached On	Issued On	Pages	Remarks
14224466/2026/Gr 2-O/o Commr-Cus-Imp-Chennai	RUD 13A	Receipt		12/02/2026 01:41 PM		555- 559	.
14222088/2026/Gr 2-O/o Commr-Cus-Imp-Chennai	RUDs	Receipt		12/02/2026 12:43 PM		218- 554	.
14221874/2026/Gr 2-O/o Commr-Cus-Imp-Chennai	M / s . H C V Enterprises investigation report	Receipt		12/02/2026 12:40 PM		1-217	.



भारतसरकार / GOVERNMENT OF INDIA
वित्तमंत्रालय / MINISTRY OF FINANCE
राजस्वविभाग / DEPARTMENT OF REVENUE
प्रधानआयुक्तसीमाशुल्ककार्यालय, चेन्नई-III

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III

सीमाशुल्कभवन, नं. 60, राजाजीसालै, चेन्नई - 600 001.

CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI - 600 001

दूरभाष/ Telephone: 044-25231207, फैक्स/Fax: 044-25242425

ईमेल/e-mail: pcommr3-cuschn@gov.in

F.No. GEN/INV/DR/63/2025-SIIB

Date: 11-02-2026

DIGIT ID: C-050-010525-96

जांच प्रतिवेदन

INVESTIGATION REPORT

Sub: M/s. H C V Enterprises (IEC- ATVPV5181B) - Import of goods declared as "Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders" covered under the Bill of Entry No. **5554045 dated 11.09.2024** – Mis-declaration of the goods - Issuance of Investigation Report – Reg.

1. Bill of Entry No: 5554045 dated 11.09.2024 (RUD 1)

TABLE-I

Sl. No.	Details	Description
1	Importer	M/s. H C V Enterprises, 4803/4 1 st main cross, Shivaji Nagar, Belagavi-590016
2	IEC No.	ATVPV5181B
3	Customs Broker	M/s. Fast Forward Agencies Pvt Ltd
4	CB No.	AABCF2847GCH002
5	Item Description in Bill of Entry	Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders etc.
6	Declared Quantity	16750 Kgs
	Country of	

7	Consignment	China
8	Name of the Supplier	M/s. Rayhow International Co Limited, Hong Kong
9	Declared Assessable Value and Self-Assessed Duty	₹. 7,46,339/- & ₹. 3,91,844/-

2. DETENTION OF GOODS:

2.1. The importer had filed the Bill of Entry No. 5554045 dated 11.09.2024 through their authorized Customs Broker M/s. Fast Forward Agencies Pvt Ltd. In this regard, the goods were presented for examination before the CFS Shed Officers. During examination by the CFS Shed Officers, it was noticed that the goods imported in container no. IAAU1860629 contained undeclared items concealed alongside the declared goods.

2.2 In view of the discrepancy noticed during examination by CFS Shed Officers, vide letter in F.No. CUS/SHED/MISC/1226/2024-Docks dated 27.09.2024 (**RUD 2**), the matter was forwarded by the Chennai-IV (Export) Commissionerate to the Special Intelligence and Investigation Branch (SIIB), Chennai-III Commissionerate for further investigation and inquiry in to past imports made by the Importer.

2.3 Based on the Chennai-IV Commissionerate letter, that the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by H C V Enterprises (IEC- ATPPV5181B) in Container No. IAAU1860629 were mis-declared, the subject consignment was detained at M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai, Chennai - 600110 by SIIB, vide detention letter in F. No. GEN/INV/DR/63/2025-SIIB dated 11.03.2025 (**RUD 3**) for detailed examination of subject consignment.

3. EXAMINATION OF GOODS:

3.1. After the detention of the goods by SIIB vide letter dated 11.03.2025, the examination of goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. H C V Enterprises was carried out under Mahazar proceedings dated 13.03.2025 (**RUD 4**) in the presence of two independent witnesses, representative from the Customs Broker M/s. Fast Forward Agencies Pvt Ltd and CFS Custodian of M/s. Viking CFS. The container

TABLE-II

3.2. The goods declared in the subject Bill of Entry is as detailed in **Table-III** and the detailed inventory of impugned goods found during the course of examination of the container no. IAAU1860629 vide Bill of Entry No: 5554045 dated 11.09.2024, is tabulated in **Table - IV**:

S.NO	CTH	DESCRIPTION	UNIT PRICE (in USD)	QUANTITY	UNIT PRICE (in ₹)	ASSESSABLE VALUE (in ₹)
1	3926 4091	PLASTIC LUNCH BOX	0.7	3168	59.43	188274.24
2	3926 4091	PLASTIC WATER BOTTLE	0.6	1357	50.94	69125.58
3	3926 1019	STATIONERY SET	0.4	3692	33.96	125380.32
4	9403 1090	PLASTIC BABY CHAIR	0.9	2133	76.41	162982.53
5	9403 1090	PLASTIC STATIONERY FOLDERS	0.5	4725	42.45	200576.25
				TOTAL		746338.92

S. No	MARKINGS ON CARTONS	DESCRIPTION OF THE ITEM	PCS PER CARTON	TOTAL CARTONS	TOTAL QUANTITY	UNIT	WEIGHT PER CARTON (KGS)	TOTAL WEIGHT (KGS)
1	HRA 70 VB35	SMALL PLASTIC LUNCH BOX	160	9	1440	PCS	21.8	196.2
2	HRA 70 VB100	MEDIUM PLASTIC LUNCH BOX	120	36	4320	PCS	19.5	702
3	HRA 70 VB102	BIG PLASTIC LUNCH BOX	40	26	1040	PCS	20	520
4	BBC	TOY RUBIX CUBE	360	350	126000	PCS	16.5	5775
5	HRA-70	VIBRATOR FOR MEN (ADULT TOY)	20	22	440	PCS	15.4	338.8
6	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL	1	24	24	PCS	10.6	254.4

		WAIST (ADULT TOY)						
7	HRA-70	ADULT TOY FOR MEN	100	45	4500	PCS	17.5	787.5
8	HRA-70	BIG SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	1	10	10	PCS	18.5	185
9	HRA-70	ADULT TOY FOR MEN	100	16	1600	PCS	23	368
10	HRA-70	BELT TYPE ADULT TOY WITH DILDOS	25	2	50	PCS	13	26
11	HRA-70	MEDIUM SIZE MEN UPPER BODY TILL WAIST (ADULT TOY)	1	3	3	PCS	13	39
12	HRA-70	SOCCI VIBRATOR FOR MEN (ADULT TOY)	40	15	600	PCS	22	330
13	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	2	6	12	PCS	25	150
14	HRA-70	INFLATABLE LADY FULL BODY DOLL	12	6	72	PCS	15	90
15	PKD-K30-8820	LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION	288	30	8640	PCS	22	660
16	HRA-70	ADULT TOY FOR MEN (BRAND: MAIG)	50	12	600	PCS	19	228
17	HRA-70	ADULT TOY FOR MEN (BRAND: TOP NOTCH)	70	18	1260	PCS	16.7	300.6
18	HRA-70	ADULT TOY FOR MEN (BRAND: SNAIL CUP)	50	11	550	PCS	15	165
19	HRA-70	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	4	5	20	PCS	13	65
20	HRA-70	SMALL SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	6	8	48	PCS	16.5	132
21	HRA-70	SMALL SIZE DILDO	20	2	40	PCS	15	30
22	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST	2	15	30	PCS	17.5	262.5
23	HRA-70	DILDO SLEEVES (ADULT TOY)	100	13	1300	PCS	13	169
24	HRA-70	CHARGEABLE ADULT VIBRATOR FOR LADIES	100	12	1200	PCS	20	240
25	HRA-70	SMALL SIZE LADY FULL BODY (ADULT TOY)	30	7	210	PCS	27	189
26	HRA-70	SMALL SIZE DILDO (ADULT TOY)	100	1	100	PCS	10	10
27	HRA-70	LADY BOTTOM BODY PART (ADULT TOY)	25	4	100	PCS	35	140
28	HRA-70	MEDIUM SIZE DILDO (ADULT TOY)	75	2	150	PCS	27	54
29	HRA-70	MEDIUM SIZE REMOTE CONTROLLED CHARGEABLE DILDO (ADULT TOY)	50	5	250	PCS	25	125
30	HRA-70	CHARGEABLE DOUBLE HANDLE SUPER POWER MASTURBATION CUP (ADULT TOY)	4	1	4	PCS	10	10
31	HRA-70	WEAR PANTS WITH DILDO (ADULT TOY)	32	2	64	PCS	25	50
32	HRA-70	WEAR BOOBS (ADULT TOY)	8	2	16	PCS	17.5	35
33	HRA-70	MASTURBATION CUP (ADULT TOY)	60	3	180	PCS	11	33
34	HRA-70	MEDIUM SIZE DILDO	20	3	60	PCS	19	57
35	HRA-70	WEAR LADY BOTTOM BODY PART (ADULT TOY)	27	2	54	PCS	20	40
36	HRA-70	EASY LIVE DOUBLE HAND MASTURBATION CUP (ADULT TOY)	8	1	8	PCS	15	15
37	HRA-70	BIG SIZE DILDO (ADULT TOY)	30	4	120	PCS	24	96

38	HRA-70	TADPOLE VIBRATING EGG (ADULT TOY)	100	1	100	PCS	11	11
39	HRA-70	ANAL ADULT TOY	192	2	384	PCS	18	36
40	HRA-70	DUMBBELL SHAPE ADULT TOY FOR MEN	30	3	90	PCS	18	54
41	HRA-70	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	4	2	8	PCS	15.7	31.4
42	HRA-70	VIBRATION TONGUE (ADULT TOY)	100	1	100	PCS	13	13
43	HRA-70	VIBRATION RING (ADULT TOY)	100	1	100	PCS	18	18
44	HRA-70	SMALL SIZE MALE BODY WITH DILDO (ADULT TOY)	30	1	30	PCS	25	25
45	HRA-70	BUMP ORGASM VIBRATOR (ADULT TOY)	50	1	50	PCS	11.5	11.5
46	HRA-70	3 IN 1 WOMEN ADULT TOYS	100	1	100	PCS	17	17
47	HUA-72 SAM	WOODEN NAILS		2		KGS	15	30
48	HUA-72 SAM DEL	INDOOR GOLF SET AND ITS ACCESSORIES	3	23	69	SET	14.5	333.5
49	HRA-70	XIAOMI 120W CHARGING ADAPTOR	144	6	864	PCS	32.5	195
50	BD	P18 PRO DRONE	36	20	720	PCS	16.5	330
51	HUA-72	T-SHIRTS	200	5	1000	PCS	52	260
TOTAL				802				14233

3.3 In view of the above, it is clearly apparent that the items viz., “Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders” which were initially declared in Bill of Entry No. 5554045 dated 11.09.2024 were not found except Plastic Lunch Box. However, numerous undeclared/concealed goods viz., Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer + Matte Powder Foundation, Inflatable Lady Full Body Doll etc., were found during the examination of the cargo.

3.4 Further, it is observed from the weighment details that the Declared Gross Weight as per the Bill of Entry was 16,750 Kgs, whereas the Actual Cargo Gross weight as per the CFS weighment ticket (Table-II) was found to be 14,530 Kgs, wherein a shortage of approximately 2,220 Kgs gross weight is noticed. However, the detailed carton-wise inventory (Table-IV) reveals that the total weight was 14,233 Kgs. This marginal difference of 297 Kgs between the CFS weighment ticket (14,530 Kgs) and the actual carton-wise gross weight (14,233 Kgs) may be attributed to rounding off errors and weighment tolerances. Comparing the declared weight in the Bill of Entry (16,750 Kgs) with the actual carton-wise inventory weight (14,233 Kgs), it is noticed that the resultant actual shortage of impugned goods is 2,517 Kgs.

3.5 Further, the impugned goods “9 TO 5 PRIMER+MATTE POWDER FOUNDATION” are of LAKME brand and the same was registered with Indian Customs under IPR Enforcement Rules, 2017 by the Right Holder Hindustan Unilever Limited. In this connection, an email dated 16.04.2025 was sent to report.fake@unilever.com & khan.sanaullah@unilever.com intimating the same. In response, vide letter dated 24.04.2025, the Right Holders have stated that the samples were received by Central Quality Assurance (CQA) department from the South Branch and the analysis of the same is as follows.

“The samples have been received in proper condition and analysed for its originality based on manufacturing details and quality parameters including:

- *Manufacturing Factory & Manufacturing Dates*
- *Batch Code, Bar Code Details, MRP & Coding pattern These details were checked and verified to confirm the origin of product and conclusion has been derived for the same.*

SUMMARY OF ANALYSIS OF PRODUCTS: *The above-mentioned products are Spurious. These products are not meeting all the required standards of Hindustan Unilever Limited.*

CONCLUSION: *We confirm that the above report aforesaid is correct and represent true observations. The tests/check have been conducted by trained analysts.”*

The same was reiterated vide email dated 08.07.2025 from gayathri.sriram@unilever.com

4. SEIZURE OF THE GOODS (RUD 5):

Sub-Section 46(4) of the Customs Act, 1962 states as follows:

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

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

namely:-

- (a) the accuracy and completeness of the information given therein;
- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.]

4.1 From the examination findings, it appeared that the importer had tried to smuggle the undeclared goods viz., “*Small Plastic Lunch Box, Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer+Matte Powder Foundation, Inflatable Lady Full Body Doll, P18 Pro Drone etc*” in concealed manner and thereby contravened the provisions of Section 46(4) & Section 46 (4A) of Custom Act, 1962.

4 . 2 Further, it appeared that the importer has contravened the provisions of Bureau of Indian Standards, 2016, provisions of the Drugs & Cosmetics Act 1940 read with Drugs & Cosmetics Rules, 1945, imported Adult Toys were prohibited under Section 11, sub section 2(u) of the Customs Act, 1962, read with Section 294 of Bharatiya Nyaya Sanhita, 2023. Further by mis-declaring with an intent to import and clear the undeclared/restricted goods, it appeared that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962 and are liable for seizure on the basis of examination Mahazar under the provisions of Section 110 *ibid*. Hence the entire cargo imported was seized under **Seizure Memo dated 18.03.2025 (RUD 5).**

5. Search of Importer Premises:

5 . 1 In view of the findings during the examination of the subject consignment, a letter dated 13.03.2025 in F.No. GEN/INV/DR/63/2025-SIIB was forwarded to the Jurisdictional Additional Commissioner of Customs, Belagavi Commissionerate (Preventive), O/o the Principal Commissioner of CGST, Belagavi No. 71, Club Road, Belagavi, Karnataka 590001 requesting to effect search at the registered premises of the importer i.e., M/s H C V Enterprises, 4803/4 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016.

5.2 Vide Search Authorisation dated 25.03.2025, the officers of CGST

Belagavi (Preventive) Commissionerate have inspected the registered address of M/s. H C V Enterprises (IEC: ATPPV5181B). A Mahazar dated 25.03.2025 (**RUD 6**) was drawn at the premises situated at 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016 on 25.03.2025 in the presence of independent witnesses.

5.3 Thereafter, witnesses were informed that the said premises belongs to M/s H C V Enterprises, holder of IEC-ATPPV5181B and GSTIN No. 29ATPPV5181B2ZZ. It was further informed that the Importer had imported goods under Bill of Entry No. 5554045 dated 11.09.2024 at Chennai Port, and that investigation had been initiated by Customs authorities against the said consignment imported by the Importer for mis-declaration of the said goods under the provisions of Customs rules and regulations. Furthermore, it was informed that the officers had reasonable belief that incriminating goods/documents relevant to the ongoing investigation were secreted at the said premises, and therefore intended to search the premises and requested the witnesses to witness the search proceedings, to which they agreed.

5.4 On enquiry about the premises, a person named Shri Ubedulla Vadgaonkar, S/o Shri Muradulla Vadgaonkar, came outside and informed that the premises bearing No. 4803/4 consisted of 2-3 small sites, divided after partition among the family. On being enquired about M/s. HCV Enterprises and Shri Magadum Ali Haroon Vadgaonkar, Shri Ubedulla Vadgaonkar informed the officers and the witnesses that Shri Magadum was his cousin and that Shri Magadum's premises was at the next door under the same site number. The premises was found in locked condition and there was no name-plate or address mentioned at the said residential premises. There was no signboard of any business hanging or displayed at the said residential premises. Shri Ubedulla Vadgaonkar further informed that Shri Magadum used to live at the said premises 3-4 years back and that nobody resides at the said premises at present as the premises was in dilapidated condition.

5.5 Thereafter, on officers' request, Shri Ubedulla Vadgaonkar called Shri Magadum Ali Haroon Vadgaonkar (IEC Holder and Proprietor of M/s H C V Enterprises) and asked him to come to the spot. Shri Magadum Ali Haroon Vadgaonkar came to the spot after 20-30 minutes and was introduced the mahazar witnesses to him and informed him of the purpose

of the visit. Thereafter, Shri Magadum Ali Haroon Vadgaonkar had acknowledged the search authorization.

5.6 Shri Magadum Ali Haroon Vadgaonkar thereafter informed the officers that he did not reside at the said premises due to its dilapidated condition. He further informed that he had given his premises on negligible rent for poultry purpose to one of his friends. Thereafter, Shri Magadum Ali Haroon Vadgaonkar opened the lock of the premises. The premises consisted of only one hall having hens for poultry purpose. There was no room, kitchen, or any other place in livable condition. There was no furniture or any household goods/things at the premises. It was found that there were no goods or documents related to GST/Import-Export/Customs at the premises.

5.7 On further enquiry, Shri Magadum Ali Haroon Vadgaonkar informed that he was into trading of vegetables and that he had one shop in the Vegetable Market, Belagavi. He also informed that he had obtained GST registration in January 2024 as per the directions of his friend Shri Farhan Peerzade. On being enquired about import/export of goods, he stated that he did not know about import-export; however, IEC/Trade Licence had been obtained by him on the directions of Shri Farhan Peerzade. Further, the officers enquired about Mobile No. 9880550286 and E-mail ID: hcventerprises79@gmail.com, to which Shri Magadum Ali Haroon Vadgaonkar stated that neither the mobile number nor the e-mail ID belonged to him and that he did not know to whom it belonged.

5.8 Thereafter, the officers concluded the proceedings. No documents/records/goods/digital evidence were seized or taken into possession by the officers. Shri Magadum Ali Haroon Vadgaonkar remained present during the entire proceedings.

5 . 9 A follow up inquiry was conducted on the mobile number 9880550286 used for IEC and GSTIN. The SDR (**RUD 7**) details received revealed that the said mobile number 9880550286 was activated on 27.12.2023 and registered in the name of one **Shri Askari Maruf**, S/o Shri Jainolabddin, having registered address at "*taluk raibag Raybag, taluk raibag Raybag, taluk raibag Raybag, Kudachi Rural, Karnataka-591311*". It is observed that the address provided in the SDR is conspicuously vague and lacks specific identifiers such as house number, plot number, or any

verifiable landmark, thereby rendering any meaningful follow-up inquiry or physical verification at the said address not feasible. Notably, the same individual name Askari Maruf figures prominently in the SDR details of mobile number 9372311998 utilized by the principal orchestrator of this smuggling network (*more emphasis supplied in paragraph no. 7.5 and 11.2 infra*).

6. VOLUNTARY STATEMENTS RECORDED:

6.1. VOLUNTARY STATEMENT RECORDED FROM SHRI MAGADUM ALI VADGAONKAR (IEC HOLDER), OF M/s. HCV ENTERPRISES (RUD 8):

In view of the above, Shri Magadum Ali Haroon Vadgaonkar, IEC Holder and Proprietor of M/s. H C V Enterprises was summoned on 25.03.2025 to appear before the officers of CGST Belagavi to tender his voluntary statement. In response he appeared and gave his voluntary statement. In his voluntary statement dated 25.03.2025, he inter-alia stated that:

a. When asked to briefly introduce himself and mention his educational and professional background, he stated that his name is Shri Magadum Ali Haroon Vadgaonkar. He stated that he has studied until the 5th Standard and is currently engaged in the wholesale business of selling vegetables at the Vegetable Market in Belagavi.

b. When inquired about whether he has taken GSTIN registration, he stated that he obtained GST registration 29ATVPV5181B2ZZ on January 18, 2024, using his own credentials.

c. When asked about the circumstances that led him to obtain GST registration despite there being no GST on the sale of vegetables, he stated that his friend, **Shri Farhan Gorepeerzade** (Mobile No. 9380053772/8970504657), proposed a scheme. He stated that Farhan informed him he would pay a good amount if he provided his credentials for GST registration. He further stated that **Farhan's uncle** (Shri Zuber Peerzade) is involved in the import-export of goods and that he agreed to provide his details for GST and IEC registration. He confirmed submitting his Aadhaar card, PAN card, Electricity Bill, and two photographs to Shri Farhan Gorepeerzade for this purpose.

d. When inquired if he had undertaken any import-export of goods on his IEC and to provide details of such consignments, he stated that **he himself has not undertaken any such activities** and is not aware of the consignments imported or exported using his IEC.

e. When asked to elaborate on payments received, he stated that he received Rs. 40,000/- from Shri Farhan (at a rate of **Rs. 10,000 per bill**) in lieu of using his credentials, which indicates that previous consignments have been imported on his IEC.

f. When asked to peruse the documents submitted to the GST authorities at the time of obtaining registration, he stated that he had perused them and was affixing his signature on them.

g. When asked to peruse the photograph submitted to the GST authorities during registration, he stated that the photograph belongs to him and he was affixing his signature on it.

h. When inquired why he obtained GST registration for a premises where he is not residing, he stated that his identification cards, such as his Aadhaar, are registered to the address **4803/4, 1st Main Cross, Shivaji Nagar, Belagavi 590016**, which was his ancestral property. He stated that because his documents were tied to that address, he declared it to the authorities, even though he has not resided there for the past seven years.

i. When asked to peruse the No Objection Certificate (NOC) purportedly issued by Smt. Habibnisha C. Vadagaonkar for his business, he stated that she was his grandmother and that she passed away in 2018. He admitted that the certificate provided to the department is a **fake document fabricated by Shri Farhan** for the purpose of obtaining GST registration and stated he has no other knowledge of its creation.

j. When inquired how he received payments from Shri Farhan, he stated that payments were deposited into his **Axis Bank account for HCV Enterprises**. He stated that he would receive notifications of these payments, after which Shri Farhan would contact him to affirm receipt. He further stated that when he asked Farhan for his commission and Farhan did not provide it, he personally took **Rs. 40,000/-** out of the total Rs.

80,000/- that had been credited to that account.

k. When asked to provide contact and address details for official communication, he provided the contact details of his family members: Murad (Uncle) at 9916062192, Azaruddin (Brother) at 9060313313, and Mahezabin (Wife) at 9036433387. He stated that official communication can be made to his permanent residence at **7/8 Annapuranwadi, Bauxite Road, Azam Nagar, Belagavi-590010**.

l. When asked if he had anything more to say, he stated that he had nothing more to state and that he will cooperate in the ongoing investigation.

6.2 VOLUNTARY STATEMENT RECORDED FROM SHRI FARHAN GOREPEERZADE, ACQUAINTANCE OF M/s. MAGADUM ALI VADGAONKAR (IEC HOLDER) (RUD 9):

In view of the above, Shri Farhan Gorepeerzade, acquaintance of M/s. Magadum Ali Vadgaonkar was summoned on 25.03.2025 to appear before the officers of CGST Belagavi to tender his voluntary statement. In response he appeared and gave his voluntary statement. In his voluntary statement dated 25.03.2025, he inter-alia stated that:

a. When asked to briefly introduce himself and mention his educational and professional background, he stated that his name is Shri Farhan Gorepeerzade, he is basically from Kudachi, and his permanent residential address is in Kudachi where his family stays. He further stated that his father shifted to Belagavi in 2016, he studied until the 10th standard at Pretty Blossoms School, Azam Nagar, Belagavi, and had previously worked as a recovery agent at AU Finance, Mumbai, but is currently unemployed.

b. When inquired about the business model of M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) wherein he is the IEC Holder and Proprietor of the said firm, including major inputs, outputs, suppliers and recipients, he stated that although the firm is registered in his name, he is not aware of the business activities being carried out and is totally ignorant of the same. He stated that his paternal uncle (Chacha), Shri

Zuber Peerzade, takes care of every business-related activity and had taken his Aadhaar Card, PAN Card, and other documents to open the firm, promising to give him a certain amount of money for each Bill of Entry or invoice generated. He added that he has received approximately Rs. 50,000/- from his Chacha so far.

c. When asked to provide details regarding his Chacha, he stated that his Chacha's name is Shri Zuber Peerzade, with mobile number 9372311998, and while he is a permanent resident of Kudachi, Raibagh Tq, he currently lives in Mumbai and Chennai depending on work requirements. He stated that his Chacha is in the business of importing and exporting goods, specifically stationery items to his knowledge, and resides at Flat No.-33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gate, CST, Mumbai.

d. When inquired about the investigation against M/s. HCV Enterprises (29ATVPV5181B2ZZ) and the statement of Shri Magadum Vadgaonkar (Proprietor of M/s. HCV Enterprises) alleging that he had asked for credentials to obtain a GST registration, he stated that he had perused the statement of Shri Magadum Vadgaonkar and confirmed that the submissions made therein are true and correct. He admitted that he had obtained Shri Magadum Vadgaonkar's credentials for the registration and that Shri Magadum Vadgaonkar is not running any business from the firm M/s. HCV Enterprises.

e. When asked to elaborate on the aforementioned admission, he stated that his Chacha, Shri Zuber Peerzade, took registration of M/s. Alina Overseas Trading in his name in February 2023 and handled the business of importing goods to Chennai and Mumbai. He stated that in December 2023, his Chacha asked for more credentials to increase profit, leading him to approach his neighbor, Shri Magadum Vadgaonkar. He stated that he allured Shri Magadum with a promise of approximately Rs. 10,000/- per Bill of Entry, subsequently forwarding Shri Magadum's credentials to Shri Zuber Peerzade to form M/s. HCV Enterprises.

f. When inquired about who files the GST Returns for M/s. HCV Enterprises and M/s. Alina Overseas Trading, he stated that Shri Shoaib (Mobile No.-8748975553), a friend of Shri Zuber Peerzade, files the returns, and Shri Sheikh Ahmed (Mobile No.-8660286632) calls him for OTP details

during the filing process.

g. When asked about the amount and mode of payment made to Shri Magadum Vadgaonkar, he stated that as Shri Zuber Peerzade was delaying commission payments, he and Shri Magadum decided to withdraw Rs. 45,000/- from the Axis Bank Account (No. 923020031455950) of M/s. HCV Enterprises approximately six months ago using mobile banking. He further stated that Shri Zuber Peerzade later gave him Rs. 20,000/- in cash as commission when he visited Mumbai.

h. When inquired about the nature of the goods being imported, he stated that he did not know how Shri Magadum found out, but Shri Magadum eventually informed him that Shri Zuber Peerzade was not importing stationery, but rather items like adult toys which are probably banned. He stated that he was not aware of this until Shri Magadum confronted him, and when he inquired with Shri Zuber Peerzade, he was told not to worry as his Chacha would handle it.

i. When asked about his last contact with Shri Zuber Peerzade, he stated that he worked as an office boy at his Chacha's Mumbai office until returning to Belagavi in December 2024. He stated that he last contacted his Chacha by phone about 10 days prior to the statement to ask for money, which his Chacha hesitated to provide.

j. When inquired why NIL GST returns were being filed for M/s. HCV Enterprises since December 2024, he stated that a container was stopped by Indian Customs officials at Chennai Port approximately six months ago. He stated that Shri Zuber Peerzade told them to wait, and because they were not receiving commissions, they requested that the business be stopped or payment be made; however, his Chacha insisted that commissions would only be paid once the container cleared, resulting in the filing of NIL returns.

k. When asked how many GST registrations he had arranged for his Chacha, he stated that he had not arranged or provided any GST registration other than M/s. HCV Enterprises.

l. When inquired about the key persons involved in the racket of importing prohibited or mis-declared goods through Chennai Port, he

stated that the key persons involved are Shakib Patel (Mobile No.- 7676255152), who manages works at Chennai for Zuber, and Shaik Ahmed (Mobile No.- 8660286632).

m. When asked for his contact and address details for official communication, he provided his permanent residence address as Plot No. 148, Taiba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi, and provided the contact numbers for his family members: Fayaz (Brother) - 7483745314, Farooq (Father) - 8902452284, and Asiya (Sister) - 9535080511.

n. When asked if he had anything more to say, he stated that he had nothing more to state, the contents of the statement were explained to him in his vernacular language, and he understood them. He reiterated that he will cooperate in the ongoing investigation and will appear as and when called for, further stating that he deposed the statement voluntarily without any threat, coercion, force, or duress.

6.3 STATEMENT RECORDED FROM SMT. R LOUIS PREMALATHA, MANAGER OF M/S. FAST FORWARD AGENCIES PVT. LTD. (RUD 10):

Smt. R Louis Premalatha, Manager of M/s Fast Forward Agencies Pvt Ltd residing at 1/40-L, St. Thomas Mount, Chakkarapani Colony, Chennai, St. Thomas Mount, Kancheepuram, Tamil Nadu - 600045 was summoned on 25.04.2025 by Officers of SIIB to appear and submit the relevant documents and provide the details related to the subject consignment. In response to the said summons, Smt. R Louis Premalatha, Manager of M/s Fast Forward Agencies Pvt Ltd appeared before Officers of SIIB in her voluntary statement dated 25.04.2025, she stated that:

a. When asked about her role in M/s Fast Forward Agencies Pvt. Ltd, she stated that she works as a Manager and is the F Card holder (Card no. 598) for the Customs Broker Firm, Chennai.

b. When inquired about her firm and its partners, branch, and address, she stated that the firm was established in 1995, with Shri Venkataraman serving as the Managing Director and Shri Srinivasan and Shri Prakash as directors. She stated that the head office is in Mumbai, and the firm deals with both imports and exports. She further stated that

the Chennai office address is 1/40-L, St. Thomas Mount, Chakkarapani Colony, Chennai, St. Thomas Mount, Kancheepuram, Tamil Nadu 600045, and while the firm has 10–12 employees, she is currently the only employee working in Chennai.

c. When asked if she is aware of the provisions of the CBLR, 2018, she stated that she is aware of the CBLR, 2018.

d. When inquired about what she knows about M/s. HCV Enterprises (IEC: ATPPV5181B), she stated that the firm is an importer for whom they have filed only one Bill of Entry. She stated that she came into contact with the IEC holder, Shri Magadam Ali Haroon Vadgoankar, through Shri Goutham (Mobile: 7550040157), a CHA assistant who contacted them to file the Bills of Entry.

e. When asked how she knows Shri Goutham, she stated that she came into contact with him during her professional journey as a CHA.

f. When inquired if she conducted the KYC verification of M/s. HCV Enterprises (IEC: ATPPV5181B), she stated that they verified the KYC documents of the importer, including the IEC, PAN Card, Aadhaar card, and GST Registration certificate, and also checked the IEC registration online on the DGFT website.

g. When asked if she verified the importer's premises before filing the Bill of Entry, she stated that they physically verified the importer's premises by visiting Belagavi.

h. When inquired about how many Bills of Entry have been filed for M/s. HCV Enterprises (IEC: ATPPV5181B), she stated that they have only filed one Bill of Entry, and the declared goods were Plastic Lunch boxes, Plastic Water bottles, and Stationery sets.

i. When asked about the import consignment made under Bill of Entry No. 5554045 dated 11.09.2024 for M/s. HCV Enterprises (IEC: ATPPV5181B), she stated that Shri Goutham provided the import documents and informed her that the entire consignment consisted of general trade items, namely Plastic Lunch boxes, Plastic Water bottles, and Stationery sets.

j. When inquired about the examination mahazar dated 13.03.2025, which noted several undeclared "Adult Toys", Drones, T-shirts, and other general trade items, she stated that she had seen the Mahazar and signed it. She stated that the importer had previously informed her the consignment contained only items like Plastic Lunch boxes and Stationery, and it was only when Shri Goutham informed her after the examination by CFS officers that she learned of the several cartons of Adult Toys and Drones.

k. When asked about Shri Zuber Peerzade, Shri Shakib Patel, and Shri Shaik Ahmed mentioned in the statement of Shri Farhan Gorepeerzade dated 25.03.2025, she stated that she does not know anything about those persons and that it was the first time she was hearing about them.

l. When inquired if she had anything else to state, she stated that she received the import documents through Shri Goutham and was told the consignment contained only items like Plastic Lunch boxes and Stationery. She stated that they were not aware of any mis-declared or prohibited goods until the examination by the Shed Officers. She submitted that M/s Fast Forward Agencies Pvt. Ltd is not related to the prohibited goods. She further stated that she will cooperate in the investigation of the case.

6.4 STATEMENT RECORDED FROM SHRI. GOUTHAM K, PRIVATE PERSON ATTENDED DURING THE INITIAL EXAMINATION (RUD 10A):

In furtherance of the Investigation, Shri Goutham K, was issued Summons to tender his voluntary statement before SIIB Officers. In response, Shri Goutham K has attended before SIIB officers on 22.01.2026 and tendered his voluntary statement, wherein he inter-alia stated the following:

a. When asked/inquired about his introduction and his role at M/s. Fast Forwarding Agencies Pvt Ltd, he stated that he is Shri Goutham K aged 39 years and he works as third-party vendor between the importer and Customs Broker in facilitating them to file Bills of Entry and also sometimes attending the examination activities of Bills of Entry filed by them.

b. When asked/inquired to read the voluntary statement dated 25.04.2025 given by Smt. R Louis Premalatha, Manager in M/s. Fast Forwarding Agencies Pvt Ltd regarding the Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s. H C V Enterprises and comment, he stated that he has read the voluntary statement dated 25.04.2025 given by Smt. R Loius Premalatha and he does not agree with the contents of her statement. He stated that he works for small commissions by facilitating filing Bills of Entry and attending examination activities; however, in this case Smt R. Loius Premalatha had asked him to attend the examination pertaining to the Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s. H C V Enterprises for helping her for a remuneration of Rs. 10,000/-. He stated that he is not related to the subject Bill of Entry other than attending the examination in order to help Smt. R Louis Premalatha.

c. When asked/inquired whether he has ever met Shri. Magadum Ali Haroon Vadgoankar, Proprietor and IEC holder of M/s. H C V Enterprises, he stated that no, he has never met Shri. Magadum Ali Haroon Vadgoankar.

d. When asked/inquired whether he knows Shri. Shaikh Ahamed (Mobile – 8660286632), Shri. Shaqeeb Patel (Mobile - 7676255152), Shri. Mohammed Shoaib (Mobile - 8748975553) and Shri. Zuber Peerzade (9380053772/ 8970504657), he stated that no, he does not know any of the above-mentioned persons and he has never met them personally or contacted through phone.

e. When asked/inquired whether he was aware of the concealment present in the subject consignment before the examination, he stated that no, he was not aware of the concealment present in the subject consignment and during the course of examination only he came to know about the concealment of Adult Toys present in the cargo.

f. When asked/inquired whether he wants to submit anything else, he stated that he re-iterates that he was unaware of the concealment present in the subject consignment. He stated that he works for small commissions for facilitating BE filing and attending examination activities; and in this case, Smt R Louis Premalatha had asked him to attend the examination along with her for a small amount. He stated that he does not know the

IEC holder or any other person involved in the case, and he requested the officer to take a lenient view on him. He further undertook to appear before the officers for further clarifications as and when required.

7. SEARCH CONDUCTED AT OTHER PREMISES:

7.1 Based on the inputs received from the statements of Shri. Magadum Ali Haroon Vadgaonkar and Shri. Farhan Gorepeerzade, a letter dated 05.05.2025 was issued to the Nodal Officer, Tamil Nadu & Chennai Circle, M/s. Reliance Jio Infocomm Limited requesting to provide details regarding the mobile numbers 7676255152 & 8660286632.

7.2 Subsequently, based on the SDR details obtained in respect of the mobile numbers 8748975553, 8660286632 & 7676255152, letter dated 26.06.2025 (**RUD 11**) was forwarded to the Additional Commissioner of Customs, Mangaluru Customs requesting to effect search at the premises as detailed below:

Sl. No.	Name of the Person	Mobile Number	Address of the Person
1	Shri. Mohammed Shoaib Mohammed Arif Mulla	8748975553	H. No. 4312/B, Kacheri Road, Ghee Galli, Belagavi, Karnataka – 590 001.
2	Shri. Shaikh Ahamed Kalepeerzade	8660286632	Plot No. 12, Opp. Rahamaniya Masjid, Sangameshwar Nagar, Belagavi, Karnataka – 590 010.
3	Shri. Shaqeeb Patel	7676255152	Near Syndicate Bank, Taluk Raibag, Kudachi Rural, Raibag, Belagavi, Karnataka 591 311.

7.3 In response, vide letter dated 30.07.2025 (**RUD 12**) the Mangaluru Customs Division forwarded the details of searches conducted at the above premises. Vide the above letter, it is informed that all three premises could not be located and it was further reported that no such addresses exist.

7.4 As per voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, Shri Zuber Peerzade operates from Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai, though he moves between Mumbai and Chennai. Accordingly, this office, vide letter dated 11.12.2025, requested the Additional Commissioner of Customs, O/o Principal Commissioner of Customs (Preventive), Rummaging and Intelligence Section, 2nd Floor, New Custom House, Mumbai Zone - III, Ballard Estate,

Mumbai - 400001 to conduct a search at the said premises of Shri Zuber Peerzade **(RUD 13)**. However, a positive response regarding the same was not received till date.

7.5 Furthermore, a follow-up inquiry was conducted by the Mumbai Zonal Unit (MZU) of the Directorate of Revenue Intelligence (DRI) in relation to the address associated with M/s. Alina Overseas Trading (IEC CSIPG0170P) and mobile number 9372311998. This investigation followed a request from DRI, Chennai Zonal Unit to DRI, Mumbai Zonal Unit, concerning a separate follow-up enquiry into the clandestine removal of a poppy seed consignment from M/s. Sudharshan CFS, Chennai. On 20.08.2025, Senior Intelligence Officer visited the Masjid Bunder area to locate the premises identified as "Room No 55 Grd Flr, Mallapa Building, Kazi Syyed Street, Masjid Bunder, Mumbai East-400003. This address corresponded to the Subscriber Data Record (SDR) for mobile number 9372311998, registered to Shri Askari Maruf. During the visit, a discreet enquiry was conducted with local residents and nearby shopkeepers. These enquiries revealed that the locals were not familiar with any person named "Shri Askari Maruf" or any building by the name of "Mallapa Building". It was observed that most buildings in that locality do not bear specific names and are instead identified by shop numbers on Kazi Syyed Street. Subsequently, a specific enquiry was carried out at Shop No. 55 on Kazi Syyed Street with both the shopkeeper and the owner of the shop. Both individuals stated they had no knowledge of "Mallapa Building" or a person named "Shri Askari Maruf". Consequently, the DRI visit report **(RUD 14)** concluded that the premises could not be located, and no further investigation could be undertaken against the individual at the stated address. These findings substantiate the conclusion that the mobile number 9372311998, utilized by the principal orchestrator Shri Zuber Peerzade, was obtained using fraudulent identity and address documentation. *(more emphasis supplied in paragraph no. 11 infra)*

8. VALUATION OF GOODS:

8.1. From the investigation, the following facts emerge:

a. the importer had declared "Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders etc" in Bill of Entry No 5554045 dated 11.09.2024. During the examination of the goods, undeclared goods viz., Adult Toys, Drones, Cosmetics etc were

found. Due to incorrect declaration made in the Bill of Entry No. 5554045 dated 11.09.2024, it appeared that the value declared do not correspond to the original import value of the goods imported.

b. The value of impugned goods declared in the subject Bill of Entry appeared to be at an arbitrary minimum and abnormally undervalued. It is seen that the import is made at an abnormal price at which such goods cannot be imported in the normal course of business and therefore it appears that the importer has relied upon fraudulent documents for carrying out the import using an arbitrary and fictitious value.

c. It is further noted that the Commercial Invoice No. RICL-240806-1 dated 06.08.2024 uploaded in e-sanchit by the Importer/CB, shows a total invoice value of USD 11,177.46, whereas the Importer has declared an invoice value of USD 8,790.84 in the Bill of Entry No. 5554045 dated 11.09.2024, resulting in an unexplained discrepancy of USD 2,387.62 (equivalent to approximately ₹.2,02,714/-). Therefore, it appeared that there is willful mis-declaration of goods by the importer vide subject Bill of Entry. This clearly establishes that even at the invoice stage itself, the importer has suppressed and undervalued the actual invoice value by approximately 21.36%, with a deliberate intent to evade customs duty and undervalue the imported goods. Therefore, it appears that there is willful mis-declaration of goods and gross undervaluation by the importer vide subject Bill of Entry. Hence, the declared values in respect of the subject Bill of Entry No. 5554045 dated 11.09.2024 merits rejection as per Rule 12 of the Customs Valuation Rules, 2007 read with Rule 3 *ibid*. The relevant screenshots of the Invoice and Bill of Entry are reproduced below for reference:

11177.46

[illegible]

USD 8790.84

8.2 Rejection of declared value:

Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as “CVR, 2007” for brevity) states as follows:

Rejection of declared value

(1) When the proper officer has reason to doubt the truth or accuracy of the value declared in relation to any imported goods, he may ask the importer of such goods to furnish further information including documents or other evidence and if, after receiving such further information, or in the absence of a response of such importer, the proper officer still has reasonable doubt about the truth or accuracy of the value so declared, it shall be deemed that the transaction value of such imported goods cannot be determined under the provisions of sub-rule (1) of rule 3.

(2) At the request of an importer, the proper officer, shall intimate the importer in writing the grounds for doubting the truth or accuracy of the value declared in relation to goods imported by such importer and provide a reasonable opportunity of being heard, before taking a final decision under sub-rule (1).

Explanation-(1) For the removal of doubts, it is hereby declared that: -

(i) This rule by itself does not provide a method for determination of value, it provides a mechanism and procedure for rejection of declared value in cases where there is reasonable doubt that the declared value does not represent the transaction value; where the declared value is rejected, the value shall be determined by proceeding sequentially in accordance with rules 4 to 9.

(ii) The declared value shall be accepted where the proper officer is satisfied about the truth and accuracy of the declared value after the said enquiry in consultation with the importers.

(iii) The proper officer shall have the powers to raise doubts on the truth or accuracy of the declared value based on certain reasons which may include -

(a) the significantly higher value at which identical or similar goods imported at or about the same time in comparable quantities in a comparable commercial transaction were assessed;

(b) the sale involves an abnormal discount or abnormal reduction from the ordinary competitive price;

(c) the sale involves special discounts limited to exclusive agents;

(d) the mis-declaration of goods in parameters such as description, quality, quantity, country of origin, year of manufacture or production;

(e) the non-declaration of parameters such as brand, grade, specifications that have relevance to value;

(f) the fraudulent or manipulated documents

8.3 Redetermination of the Value:

Rule 12 of CVR, 2007 provides for re-determination of the value of

the imported goods proceeding sequentially in accordance with Rules 4 to 9 of *ibid*.

8.4 Valuation of the goods under Rule 7 and Rule 9 of CVR, 2007:

For determining the value, data of contemporary imports from NIDB was taken into consideration by the SIIB. From the data, SIIB found that the value of the current consignment cannot be determined as per Rule 4 & Rule 5 of CVR, 2007 as the import of the identical imports were not noticed. Hence, as per Rule 6 of CVR, 2007 the impugned goods may therefore be valued based on the deductive method under Rule 7 of CVR, 2007. Further, for deductive value analysis under Rule 7, unit price details at which identical or similar imported goods are sold in India, Commission Cost, Profit, General Expenses, Cost of Transport, Insurance and associated costs incurred in India are required. For computed value analysis under Rule 8, detailed composition details of raw materials used, manufacturing cost details, expense details etc., are required from the manufacturer of goods. Since these details are not available, value cannot be decided solely as per Rule 7 or 8 of CVR, 2007. Accordingly, the value is re-determined on the basis of Rule 9 of the CVR, 2007. Rule 9 does not specify any method for re-determining the value but specifies the methods which cannot be used in re-determining the value of goods.

8.5 Rule 9: Residual Method:

(1) Subject to the provisions of Rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India; Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of

- (i) the selling price in India of the goods produced in India;*
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods in the domestic market of the country of*

exportation;

(iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

8.6 In view of the above, the value has been re-determined on the basis of market data available in India under Rule 9 of CVR, 2007 along with the Rule 7 of CVR, 2007 for deduction of approximate values of Profit, Transport, storage cost, Duties etc. Rule 7 of CVR, 2007 is as follows:

8.7 Rule 7: Deductive value method:

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : –

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the

seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

8 . 8 Therefore, for example, from the internet, it is noticed that the impugned imported goods viz., “Small Plastic Lunch Box, Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer+Matte Powder Foundation, Inflatable Lady Full Body Doll etc” are being sold at various amounts. We may therefore use the deductive method under the valuation rules in terms of rule 7 thereunder to work back the value. It is seen that generally the importer does not sell the entire lot of goods by himself due to the large quantity and due to the small off take at the retail store level and the time taken for storage on the shelf before sale, hence the sale takes place at least at two levels, the wholesaler who imports the goods and distributes them and the retailer who actually sells them. Each of them may be expected to sell the goods at a mark-up of at least 50 percent on their cost as the wholesale dealer would have to incur costs of transport, storage and delivery to various towns and his profit margin. As per Rule 9: residual method; the market values are taken from www.indiamart.com which is a business-to-business platform, and also it is seen that the items have minimum order quantity which resembles wholesale platforms. **Assuming 100 as base wholesale price**, to give the benefit of the doubt to the importers, the costing on deductive basis would be as follows:

Description	Amount (₹)
Lowest average cost at which the goods are sold on wholesale (starting point)	100.00
Less: Storage and logistics costs @ 10%	(6.67)
Less: Transport costs @ 10%	(6.67)
Less: Margin of profit @ 30%	(20.00)
Landed cost of the goods (after removing post-import costs)	66.67
Less: Customs duty @ 90.4% (Effective duty = BCD @ 70% + SWS @ Nil + IGST @ 12% = 90.4%)	(31.65)
Import value (assessable value)	35.02

The table above illustrates the deductive value calculation for Rubik’s Cube (non-electronic toy) attracting total duty of 90.4% (70% BCD,

SWS @Nil & IGST @12%). A similar deductive methodology was applied for other items using the applicable effective duty rates.

Further, from the b2b website www.indiamart.com, it is seen that the impugned imported goods are being sold at various amounts. After taking all levies and margins into account, it is appropriate to value the items accordingly.

Furthermore, prices of some goods were verified on retail e-commerce platforms, where the goods are sold directly to end consumers. These platforms typically reflect retail prices, which include additional markups for marketing, packaging and last-mile delivery. To arrive at a reasonable wholesale equivalent from these retail prices, an additional deduction of 66.67% was applied to account for the cumulative retail margin and associated costs (*Sl No. 8, 10, 11, 12, 13, 14, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 42, 43, 44, 45, 46 and 47 of Table V below*). Further, the value of item @ Sl No. 41 is taken from Alibaba website and hence Market Price and Landed Value is not calculated for the same. This adjustment ensures that the derived value remains consistent with the principles of Rule 7 and Rule 9 of the Customs Valuation Rules, 2007.

8.10 Valuation of declared goods pertaining to Bill of Entry No. 5554045 dated 11.09.2024: (RUD 15) Using the above valuation principles, the valuation adopted to goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 is as follows:

TABLE-V

S. No	DESCRIPTION OF THE ITEM	TOTAL QUANTITY	CTI	DUTY APPLICABLE	TOTAL WEIGHT (KGS)	MARKET PRICE (IN RS.)	LANDED VALUE (IN RS.)	UNIT PRICE (IN RS.)	ASSESSABLE VALUE (IN RS.)	TOTAL DUTY (IN RS.)
1	SMALL PLASTIC LUNCH BOX	1440	39249090	37.47	196.2	180	120	87.29	125700.15	47099.85
2	MEDIUM PLASTIC LUNCH BOX	4320	39249090	37.47	702	180	120	87.29	377100.46	141299.54
3	BIG PLASTIC LUNCH BOX	1040	39249090	37.47	520	180	120	87.29	90783.44	34016.56
4	TOY RUBIX CUBE	126000	95030030	90.4	5775	40	26.67	14.01	1764705.88	*
5	VIBRATOR FOR MEN (ADULT TOY)	440	90191090	27.4	338.8	700	466.67	366.30	161173.3	*
6	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	24	39269099	37.47	254.4	14999	6666.22	4849.22	116381.27	*
7	ADULT TOY FOR MEN	4500	39269099	37.47	787.5	450	300	218.23	982032.44	*

8	BIG SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	10	39269099	37.47	185	14999	6666.22	4849.22	48492.2	*
9	ADULT TOY FOR MEN	1600	39269099	37.47	368	450	300	218.23	349167.09	*
10	BELT TYPE ADULT TOY WITH DILDOS	50	39269099	37.47	26	2999	1332.89	969.59	48479.26	*
11	MEDIUM SIZE MEN UPPER BODY TILL WAIST (ADULT TOY)	3	39269099	37.47	39	14999	6666.22	4849.22	14547.66	*
12	SOCCI VIBRATOR FOR MEN (ADULT TOY)	600	90191090	27.4	330	3800	1688.89	1325.66	795395.6	*
13	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	12	39269099	37.47	150	14999	6666.22	4849.22	58190.64	*
14	INFLATABLE LADY FULL BODY DOLL	72	39269099	37.47	90	12089	5372.89	3908.41	281405.4	*
15	LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION	8640	33049110	43.96	660	575	383.33	266.28	2300639.07	*
16	ADULT TOY FOR MEN (BRAND: MAIG)	600	39269099	37.47	228	450	300	218.23	130937.66	*
17	ADULT TOY FOR MEN (BRAND: TOP NOTCH)	1260	39269099	37.47	300.6	1766	784.89	570.95	719400.6	*
18	ADULT TOY FOR MEN (BRAND: SNAIL CUP)	550	39269099	37.47	165	1766	784.89	570.95	314024.07	*
19	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	20	39269099	37.47	65	20000	8888.89	6466.06	129321.14	*
20	SMALL SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	48	39269099	37.47	132	14999	6666.22	4849.22	232762.54	*
21	SMALL SIZE DILDO	40	39269099	37.47	30	4799	2132.89	1551.53	62061.22	*
22	MEDIUM SIZE LADY UPPER BODY TILL WAIST	30	39269099	37.47	262.5	14999	6666.22	4849.22	145476.59	*
23	DILDO SLEEVES (ADULT TOY)	1300	39269099	37.47	169	3259	1448.44	1053.64	1369737.24	*
24	CHARGEABLE ADULT VIBRATOR FOR LADIES	1200	90191090	27.4	240	1999	888.44	697.36	836835.2	*
25	SMALL SIZE LADY FULL BODY (ADULT TOY)	210	39269099	37.47	189	14999	6666.22	4849.22	1018336.12	*
26	SMALL SIZE DILDO (ADULT TOY)	100	39269099	37.47	10	4799	2132.89	1551.53	155153.04	*
27	LADY BOTTOM BODY PART (ADULT TOY)	100	39269099	37.47	140	11499	5110.67	3717.66	371765.96	*
28	MEDIUM SIZE DILDO (ADULT TOY)	150	39269099	37.47	54	4799	2132.89	1551.53	232729.57	*
29	MEDIUM SIZE REMOTE CONTROLLED CHARGEABLE DILDO (ADULT TOY)	250	90191090	27.4	125	4799	2132.89	1674.17	418542.0	*

30	CHARGEABLE DOUBLE HANDLE SUPER POWER MASTURBATION CUP (ADULT TOY)	4	90191090	27.4	10	7499	3332.89	2616.08	10464.3	*
31	WEAR PANTS WITH DILDO (ADULT TOY)	64	39269099	37.47	50	3899	1732.89	1260.56	80675.7	*
32	WEAR BOOBS (ADULT TOY)	16	39269099	37.47	35	5499	2444	1777.84	28445.48	*
33	MASTURBATION CUP (ADULT TOY)	180	90191090	27.4	33	3999	1777.33	1292.89	232719.87	*
34	MEDIUM SIZE DILDO	60	39269099	37.47	57	4799	2132.89	1551.53	93091.83	*
35	WEAR LADY BOTTOM BODY PART (ADULT TOY)	54	39269099	37.47	40	7499	3332.89	2424.45	130920.2	*
36	EASY LIVE DOUBLE HAND MASTURBATION CUP (ADULT TOY)	8	90191090	27.4	15	9999	4444	3488.23	27905.8	*
37	BIG SIZE DILDO (ADULT TOY)	120	39269099	37.47	96	4799	2132.89	1551.53	186183.65	*
38	TADPOLE VIBRATING EGG (ADULT TOY)	100	90191090	27.4	11	3689	1639.56	1286.94	128693.9	*
39	ANAL ADULT TOY	384	73269099	30.98	36	8450	3755.56	2867.277	1101034.54	*
40	DUMBBELL SHAPE ADULT TOY FOR MEN	90	39269099	37.47	54	4300	1911.11	1390.2	125118.21	*
41	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	8	39269099	37.47	31.4	-	-	4308	34464	*
42	VIBRATION TONGUE (ADULT TOY)	100	90191090	27.4	13	1800	800	627.94	62794.3	*
43	VIBRATION RING (ADULT TOY)	100	90191090	27.4	18	149	66.22	51.98	5197.8	*
44	SMALL SIZE MALE BODY WITH DILDO (ADULT TOY)	30	39269099	37.47	25	1849	821.78	597.79	17933.61	*
45	BUMP ORGASM VIBRATOR (ADULT TOY)	50	90191090	27.4	11.5	1799	799.56	627.60	31379.9	*
46	3 IN 1 WOMEN ADULT TOYS	100	39269099	37.47	17	3489	1550.67	1128	112800.37	*
47	WOODEN NAILS	30 KGs	44219990	30.98	30	956	424.89	324.39	9731.79	3014.91
48	INDOOR GOLF SET AND ITS ACCESSORIES	69	95063900	36.64	333.5	9999	6666	4878.51	336617.39	123336.61
49	XIAOMI 120W CHARGING ADAPTOR	864	85044030	43.96	195	1199	799.33	555.25	479733.26	*
50	P18 PRO DRONE	720	95030020	100.6	330	1800	1200	598.21	430707.88	*
51	T-SHIRTS	1000	61102000	26 or BCD @ 85/Pcs IGST @5%	260	610	406.67	322.75	322751.32	105387.57
TOTAL									1,76,40,642	4,54,155

“*” - POLICY INFRINGING GOODS

8.11 In view of the above, the Total value and duty of the goods found

during the examination of the consignment pertaining to Bill of Entry No. 5554045 dated 11.09.2024 is calculated and tabulated as follows:

TABLE-VI

S · N o.	Type of Goods	Assessable Value (in ₹.)	Total du ty Payable (in ₹.)
1	Self-declared goods in the Bill of Entry	7,46,339	3,91,844
2	Policy Infringing/ Mis-declared goods liable for absolute confiscation	1,63,77,957	*
3	Legal Metrology Infringing/Mis-declared goods liable for confiscation	12,62,685	4,54,155
4	Goods after Re-determination of Value under CVR, 2007	1,76,40,642	4,54,155

Thus, the total re-determined assessable value of the import consignment covered under Bill of Entry No. 5554045 dated 11.09.2024 is ₹.1,76,40,642/-. However, out of this total value, goods worth ₹.1,63,77,957/- are policy-infringing goods {BIS-violating, CDSCO-violating, EPR (both e-waste and Battery waste) violating and prohibited adult toys} which are liable for absolute confiscation under Section 111(d) of the Customs Act, 1962 and cannot be released into the domestic market. Therefore, duty payable has been calculated only for the remaining Legal Metrology Infringing/Mis-declared goods worth ₹.12,62,685/-, which amounts to ₹.4,54,155/-.

9. IMPORT POLICY:

9.1 Bureau of Indian Standards (BIS) Act, 2016: The relevant provisions of BIS Act, 2016 and their applicability to the impugned goods are illustrated below:

Section 12. (1) *The Bureau may notify a specific or different conformity assessment scheme for any goods, article, process, system or service or for a group of goods, articles, processes, systems or services, as the case may be, with respect to any Indian Standard or any other standard in a manner as may be specified by regulations.*

(2) *The Bureau may establish a Standard Mark in relation to each of its*

conformity assessment schemes, which shall be of such design and contain such particulars as may be specified by regulations to represent a particular standard.

Section 16. (1) If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify

(a) goods or article of any scheduled industry, process, system or service; or

(b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.

Section 17.

(1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16 (a) without a Standard Mark, except under a valid licence; or (b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.

(2) No person shall make a public claim, through advertisements, sales promotion leaflets, price lists or the like, that his goods, article, process, system or service conforms to an Indian standard or make such a declaration on the goods or article, without having a valid certificate of conformity or licence from the Bureau or any other authority approved by the Central Government under sub-section (2) of section 16.

Section 29. (3) Any person who contravenes the provisions of section 17 shall be punishable with imprisonment for a term which may extend up to two years or with fine which shall not be less than two lakh rupees for the first contravention and not be less than five lakh rupees for the second and subsequent contraventions, but may extend up to ten times the value of goods or articles produced or sold or offered to be sold or affixed or applied

(4) The offence under sub-section (3) shall be cognizable.

4. Certification and enforcement authority *The Bureau shall be the certifying and enforcement authority for the goods or articles specified in column (1) of the following Table.*

Goods		

or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Toys	IS 9873 (Part 1): 2018	Safety of Toys Part 1 Safety Aspects Related to Mechanical and Physical Properties.
	IS 9873 (Part 2): 2017	Safety of Toys Part 2 Flammability.
	IS 9873 (Part 3): 2017	Safety Requirements for Toys Part 3 Migration of Certain Elements.
	IS 9873 (Part 4): 2017	Safety of Toys Part 4 Swings, Slides and Similar Activity Toys for Indoor and Outdoor Family Domestic Use.
	IS 9873 (Part 7): 2017	Safety of Toys Part 7 Requirements and Test Methods for Finger Paints.
	IS 9873 (Part 9): 2017	Safety of Toys Part 9 Certain Phthalates Esters in Toys and Children's Products.
	IS 15644: 2006	Safety of Electric Toys.

9.3 S.O. 2905(E) - In exercise of the power conferred by clause 10(1)(p) of the Bureau of Indian Standards Act, 1986 (63 of 1986) and in pursuance of clause (fa) of the Rule 13 of the Bureau of Indian Standards Rules, 1987 the Central Government, hereby includes the following products to the Schedule of the Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012, namely:

TABLE-VIII

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Power Adaptors for IT Equipment	IS 13252: Part 1: 2010	<u>Information Technology Equipment</u> Safety-General Requirements

9.3.1 In view of the Investigation findings, it appears that the impugned imported goods viz., Rubiks Cube (Toys), Drones (Toys), Charging Adaptors etc., require certification under Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 read with BIS Act, 2016.

9 . 4 Import Registration Certificate for import of cosmetics into India:

9.4.1 *Import of cosmetics into India is regulated through a system of registration by the CDSCO under the provisions of the Drugs and Cosmetics Act, 1940 and the Cosmetics Rules, 2020. Any article falling within the*

definition of cosmetic is required to be registered along with pack size, variants and manufacturing premises before import into the country.

9.4.2 Rule 12(1) of the Cosmetic Rules, 2020: *No cosmetic shall be imported into India unless the product is registered under the rules by the Central Licensing Authority appointed by the Central Government under rule 3(f) or **by any person to whom such powers may be delegated under rule 5.***

9.4.3 Punishments for violating the provisions of Drugs and Cosmetics Act, 1940 and Rules made thereof:

Section 3. Definitions.

(aaa) *cosmetic means any article intended to be rubbed, poured, sprinkled or sprayed on, or introduced into, or otherwise applied to, the human body or any part thereof for cleansing, beautifying, promoting attractiveness, or altering the appearance, and includes any article intended for use as a component of cosmetic*

Section 10. Prohibition of import of certain drugs or cosmetics:

From such date as may be fixed by the Central Government by notification in the Official Gazette in this behalf, no person shall import

- (a) any drug or cosmetic which is not of standard quality;*
- (b) any misbranded drug or misbranded or spurious cosmetic;*
- (bb) any adulterated or spurious drug;*
- (c) any drug or cosmetic for the import of which a licence is prescribed, otherwise than under, and in accordance with, such licence;*
- (d) any patent or proprietary medicine, unless there is displayed in the prescribed manner on the label or container thereof the true formula or list of active ingredients contained in it, together with the quantities thereof;*
- (e) any drug which by means of any statement, design or device accompanying it or by any other means, purports or claims to cure or mitigate any such disease or ailment, or to have any such other effect, as may be prescribed;*
- (ee) any cosmetic containing any ingredient which may render it unsafe or harmful for use under the directions indicated or recommended;*
- (f) any drug or cosmetic the import of which is prohibited by rule made under this Chapter:*

Provided that nothing in this section shall apply to the import, subject to prescribed conditions, of small quantities of any drug for the purpose of

examination, test or analysis or for personal use:

Provided further that the Central Government may, after consultation with the Board, by notification in the Official Gazette, permit, subject to any conditions specified in the notification, the import of any drug or class of drugs not being of standard quality.

Section 13. Offences.

(1) Whoever himself or by any other person on his behalf imports, (a) any drug deemed to be adulterated under section 9A or deemed to be a spurious drug under section 9B or any spurious cosmetic referred to in section 9D or any cosmetic of the nature referred to in clause (ee) of section 10 shall be punishable with imprisonment for a term which may extend to three years and a fine which may extend to five thousand rupees; (b) any drug or cosmetic other than a drug or cosmetic referred to in clause (a), the import of which is prohibited under section 10, or any rule made under this Chapter, shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to five hundred rupees, or with both; (c) any drug or cosmetic in contravention of the provisions of any notification issued under section 10A, shall be punishable with imprisonment for a term which may extend to three years, or with fine which may extend to five thousand rupees, or with both;

(2) Whoever having been convicted of an offence— (a) under clause (a) or clause (c) of sub-section (1), is again convicted of an offence under that clause, shall be punishable with imprisonment for a term which may extend to five years, or with fine which may extend to ten thousand rupees, or with both; (b) under clause (b) of sub-section (1), is again convicted of an offence under that clause, shall be punishable with imprisonment for a term which may extend to one year, or with fine which may extend to one thousand rupees, or with both.

(3) The punishment provided by this section shall be in addition to any penalty to which the offender may be liable under the provisions of section 11.

Section 14. Confiscation: *Where any offence punishable under section 13 has been committed, the consignment of the drugs or cosmetics in respect of which the offence has been committed shall be liable to confiscation.*

9 . 4 . 4 It is observed that the impugned consignment contains various cosmetic products such as *LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION* etc., which fall under the definition of “cosmetic” as per Section 3(aaa) of the Drugs and Cosmetics Act, 1940. As per Rule 12 of the Cosmetics Rules, 2020, no cosmetic shall be imported into India unless it is registered with the Central Licensing Authority, and the importer holds a valid Registration Certificate covering the product, its variants, and manufacturing premises. The importer has failed to produce any such registration certificate for the above-mentioned cosmetics. Import of unregistered cosmetics is prohibited under Section 10 of the Drugs and Cosmetics Act, 1940 read with Rule 12 of the Cosmetics Rules, 2020. Therefore, the import of these goods is in contravention of the said provisions and renders the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

9.5 E-Waste (Management) Rules, 2022 – Extended Producer Responsibility under the Environment (Protection) Act, 1986

The E-Waste (Management) Rules, 2022 (G.S.R. 801(E) dated 02.11.2022), made under Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 read with Rule 5(3) of the Environment (Protection) Rules, 1986, came into force on 01.04.2023. These Rules supersede the E-Waste (Management) Rules, 2016 and establish a statutory Extended Producer Responsibility (EPR) framework.

Rule 2 (Application) provides that the Rules apply to every manufacturer, producer (including importers), refurbisher and recycler involved in the manufacture, sale, transfer, purchase, refurbishing, dismantling, recycling and processing of e-waste or EEE listed in Schedule-I, including their components, consumables, parts and spares which make the product operational. The Rules do not apply to waste batteries, packaging plastics, micro-enterprises, and radioactive waste, which are covered under separate frameworks.

Rule 3 (Definitions)

(t) **“Producer”** means any person/entity who **offers to sell imported EEE and their components/consumables/parts/spares** (among other producer

categories), irrespective of selling technique (dealer/retailer/e-retailer).

(c) **'business'** means manufacturing, production, assembling and **import of electrical and electronic equipment as listed in Schedule I** and refurbishing, recycling, disposal and treatment of e-waste;

(m) **"Extended Producer Responsibility"** means the responsibility of any producer of **EEE as given in Schedule-I** for **meeting recycling targets as per Schedule-III and Schedule-IV**, only through **registered recyclers**.

Rule 4

(1) The Rules mandate **registration on the CPCB portal** for manufacturer, **producer**, refurbisher and recycler;

(3) **no entity referred in sub-rule (1) shall carry out any business without registration.**

Rule 6 (Responsibilities of Producer):

A producer of EEE listed in **Schedule-I** shall (1) register on the CPCB portal; (2) obtain and implement **EPR targets as per Schedule-III/IV** through the portal; and (3) comply with reporting/awareness obligations specified therein. (4) file annual and quarterly returns in the laid down form on the portal on or before the end of the month succeeding the quarter or year, as the case may be, to which the return relates.

Whereas, the subject consignment includes **Power Adapter** (CTI 8504 4030) and is covered in **Schedule-I** under Information Technology and Telecommunication Equipment vide Code ITEW15 as component/accessory to Cellular Telephones, and hence attract the provisions of EPR. Whereas, the Importer has not furnished any documents relating to CPCB EPR Producer registration, EPR-target records, Annual Returns or RoHS declarations during investigation. Under **Rule 4** and **Rule 6**, importers placing Schedule-I EEE on the market must be registered as Producers and fulfil EPR targets only through registered recyclers. Conduct of business without registration is prohibited and attracts environmental compensation under Rule 22.

Consequently, import and intended sale of the aforesaid EEE

without EPR registration/compliance is contrary to “other law in force” viz. Rules notified under the Environment (Protection) Act, 1986, thereby rendering the goods liable to confiscation under Section 111(d) read with Section 2(33) of the Customs Act, 1962, in addition to any other action permissible under law.

9.5.1 BATTERY WASTE MANAGEMENT RULES, 2022

Legislative Framework

The Battery Waste Management Rules, 2022 were notified by the Ministry of Environment, Forest and Climate Change vide S.O. 3984(E) dated 22nd August, 2022 in supersession of the Batteries (Management and Handling) Rules, 2001. These Rules have been subsequently amended in the year 2023 and 2024.

Rule 2 - Application

(1) These rules shall apply to:

- (i) Producer, dealer, consumer, entities involved in collection, segregation, transportation, refurbishment and recycling of Waste Battery;*
- (ii) all types of batteries regardless of chemistry, shape, volume, weight, material composition and use.*

(2) These rules do not apply to Battery used in:

- (i) equipment connected with the protection of the essential security interests including arms, ammunitions, war material and those intended specifically for military purposes;*
- (ii) equipment designed to be sent into space.*

Rule 3 - Definitions

(1)(c) "Battery" means new or refurbished cell or Battery, including accumulator, which is any source of electrical energy generated by direct conversion of chemical energy and includes disposable primary or secondary battery.

(1)(t) "Portable battery" means Battery that is sealed, less than five kilograms, not made for industrial purposes, electric vehicle or to be used as an Automotive Battery.

(1)(u) "Producer" means an entity who engages in:

- (i) manufacture and sale of Battery including refurbished Battery, including in equipment, under its own brand; or*

- (ii) sale of Battery including refurbished Battery, including in equipment, under its own brand produced by other manufacturers or suppliers; or
- (iii) import of Battery or equipment containing Battery;** or
- (iv) manufacture or assembling of Battery or refurbished Battery including in equipment for sale to the Producer mentioned in sub-clause (ii) without its own brand name.

Rule 4 - Functions of Producer

(1) Every Producer shall have the obligation of Extended Producer Responsibility for the Battery that they introduce in the market and the Battery which they put to self-use, to ensure the recycling or refurbishing obligations as per Schedule II.

(4) Every Producer shall obtain registration from the Central Pollution Control Board through online centralised portal in Form 1(A).

(5) The Central Pollution Control Board on registration of the Producer shall issue a certificate of registration in Form 1(B) to such Producer which shall be valid **until it is cancelled or withdrawn**.

(12) It shall be the responsibility of a Producer to:

- (i) adhere to prohibitions and labelling requirements as prescribed in Schedule I;
- (ii) ensure safe handling of Battery or Waste Battery such that no damage to human health and environment occurs.

(15) Producer shall not deal with any other entity not having registration mandated under these rules.

Schedule I - Prohibitions and Labelling Requirements

2. Labelling requirements

(i) Producers shall ensure that all Battery or Battery packs are appropriately marked with requisite labelling requirements as per standards prescribed by Bureau of Indian Standards.

(ia) Producers shall, on or before the 31st March, 2025, ensure that all Battery or Battery packs produced are appropriately marked with Extended Producer Responsibility registration number issued under Rule 4.

(ii) All requisite labels and symbols shall be printed visibly, legibly and indelibly.

(iii) No person shall place on the market any Battery or Battery pack unless

it is marked with the "***crossed out wheeled bin symbol***" covering at least 3% of the area of the largest side of the Battery or Battery pack, up to a maximum size of 5 cm × 5 cm.

(iv) Where the size of the Battery or Battery pack is such that the crossed out wheeled bin symbol would be smaller than 0.5 cm × 0.5 cm, the Battery or Battery pack need not be marked but a crossed out wheeled bin symbol measuring at least 1 cm × 1 cm shall be printed on the packaging.

(v) No person shall place on the market a Battery or a button cell containing mercury, cadmium or lead unless it is marked with the respective chemical symbol (Hg / Cd / Pb). The symbol of the heavy metal shall:

A. be printed beneath the crossed out wheeled bin symbol; and

B. cover an area of at least one-quarter the size of the crossed out wheeled bin symbol

9.5.2 ENFORCEMENT AT IMPORT STAGE - CUSTOMS INSTRUCTION NO. 17/2023

The Central Board of Indirect Taxes & Customs, Ministry of Finance, Department of Revenue, vide **Instruction No. 17/2023-Customs dated 18th May, 2023** (F.No. 401/01/2023-Cus-III) has specifically directed all Customs formations to verify the online-generated EPR registration certificate issued by CPCB at the time of clearing import consignments of batteries and equipment containing batteries.

The said Instruction, issued in reference to CPCB letters No. CP-10730/30/BWMR/WMD-1/2022/7430 dated 23.12.2022 and CP-9772/BWMR/WMD-1/2022/754 dated 01.05.2023, notes that the Battery Waste Management Rules, 2022 issued on 22nd August, 2022 supersede the earlier Batteries (Management and Handling) Rules, 2001.

Since the Battery Waste Management Rules, 2022 are applicable to importers involved in import of all types of Battery regardless of chemistry, shape, volume, weight, material composition and use, all producers including importers are required to obtain registration from CPCB through the online portal (www.eprbattery.cpcb.gov.in) before effecting imports. The list of Producers to whom Registrations are issued under BWM Rules, 2022 can be viewed at www.eprbattery.cpcb.gov.in/viewunitcertificates.

Therefore, import of battery or equipment containing battery without

valid EPR registration from CPCB constitutes non-compliance with mandatory import requirements under the Environment (Protection) Act, 1986 read with Battery Waste Management Rules, 2022, as enforced through Board's Instruction No. 17/2023-Customs dated 18th May, 2023.

Applicability to Impugned Goods

From the examination of the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024, it is noticed that **3,752 pieces** of battery-operated devices have been imported, as detailed below:

TABLE-IX

Sl. No.	Description	Quantity Pcs	Table-IV Ref. Sl No.
1	Vibrator for Men (Adult Toy)	440	5
2	Socci Vibrator for Men (Adult Toy)	600	12
3	Chargeable Adult Vibrator for Ladies	1,200	24
4	Medium Size Remote Controlled Chargeable Dildo (Adult Toy)	250	29
5	Chargeable Double Handle Super Power Masturbation Cup (Adult Toy)	4	30
6	Masturbation Cup (Adult Toy)	180	33
7	Easy Live Double Hand Masturbation Cup (Adult Toy)	8	36
8	Tadpole Vibrating Egg (Adult Toy)	100	38
9	Vibration Tongue (Adult Toy)	100	42
10	Vibration Ring (Adult Toy)	100	43
11	Bump Orgasm Vibrator (Adult Toy)	50	45
12	P18 Pro Drone (Electronic Toy)	720	50
	Total	3,752 Pcs	

The said goods being "chargeable" or battery-operated devices contain batteries/cells as integral components and therefore qualify as **"equipment containing Battery"** within the meaning of Rule 3(1)(c) read with Rule 3(1)(u)(iii) of the Battery Waste Management Rules, 2022. These goods fall under the category of **"Portable Battery"** as defined under Rule 3(1)(t), being sealed, weighing less than five kilograms each, and not meant for industrial, electric vehicle or automotive purposes.

The importer M/s. HCV Enterprises (IEC- ATVPV5181B), by virtue of

importing battery-containing equipment, qualifies as a "Producer" under **Rule 3(1)(u)(iii)** of the Battery Waste Management Rules, 2022. As per **Rule 4(4)** of the said Rules, every Producer is mandatorily required to obtain registration from the Central Pollution Control Board through the online centralised portal in **Form 1(A)** before importing batteries or equipment containing batteries into India.

Further, as per **Rule 4(12)** and Schedule I of the Battery Waste Management Rules, 2022, the Producer is responsible to ensure that all Battery or Battery packs imported are appropriately marked with requisite labelling including the "crossed-out wheeled bin symbol". The importer is also obligated to adhere to prohibitions on heavy metal content and ensure safe handling of batteries.

Findings During Examination

During the examination of the impugned goods under Mahazar dated 13.03.2025, it was observed that:

(a) The importer M/s. H C V Enterprises (IEC- ATVPV5181B) has not obtained EPR registration from the Central Pollution Control Board as mandated under Rule 4(4) of the Battery Waste Management Rules, 2022, and has not furnished any record of his registration listed on the CPCB portal.

(b) The imported battery-operated devices do not bear the "**crossed-out wheeled bin symbol**" as mandated under **Rule 4(12)** read with **Schedule I** (Labelling Requirements point 2(iii)) of the said Rules;

(c) No evidence of compliance with Extended Producer Responsibility obligations under **Rule 4(1)**, **Rule 4(2A)** and **Schedule II** of the said Rules has been furnished by the importer;

(d) No evidence of filing of annual returns in Form 1(C) or Form 3 as mandated under **Rule 4(7)** and **Rule 4(11)** has been furnished by the importer;

(e) The importer has failed to comply with the mandatory requirement of obtaining EPR registration **before effecting import**, as enforced

through Customs Instruction No. 17/2023-Customs dated 18th May, 2023

Conclusion

Therefore, it is established that the importer Ms. H C V Enterprises (IEC- ATVPV5181B) has imported **3,752 pieces** of battery-containing equipment in contravention of:

- (i) **Rule 4(4)** - Failure to obtain mandatory EPR registration from CPCB before import;
- (ii) **Rule 4(12)** read with **Schedule I** - Failure to ensure mandatory labelling (crossed-out wheeled bin symbol) on imported battery-operated devices;
- (iii) **Rule 4(15)** - Dealing without registration mandated under these rules;

of the Battery Waste Management Rules, 2022 as amended, without obtaining mandatory EPR registration from the Central Pollution Control Board and without ensuring compliance with labelling and Extended Producer Responsibility obligations.

Such import is in violation of the Environment (Protection) Act, 1986 (29 of 1986) read with Battery Waste Management Rules, 2022 (as amended) and Board's Instruction No. 17/2023-Customs dated 18th May, 2023, thereby rendering the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

9.6 The Legal Metrology (Packaged Commodities) Rules, 2011:

As per the Ministry of Commerce & Industry Department of Commerce, Rule 6 of Legal Metrology (Packaged Commodities) Rules 2011. Every package shall bear a declaration thereon or on label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provision. Products when imported also will be subject to compliance of all the provisions of the said rules for the products into produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. The compliance of these shall be ensured before the import consignment of such commodities is cleared by Customs for home consumption. All pre-packaged commodities, imported into India, shall in

particular carry the following declarations:

- a. *Name and address of the importer;*
- b. *Generic or common name of the commodity packed;*
- c. *Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;*
- d. *Month and year of packing in which the commodity is manufactured or packed or imported;*
- e. *Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.*

9.7 Circular No. 21/2008-Customs: *Attention is invited to the Board's Circular No.32/2001-Customs dated 31.5.2001 on the subject mentioned above, wherein, it was stated that import of packaged products covered by the Standards of Weights & Measures Act, 1976 (SWMA) or the Rules made there under or any other law, and DGFT's Notification No.44 (RE-2000)/1997-2002 dated 24.11.2000, cannot be allowed clearance into the country unless the Maximum Retail Price (MRP) / Retail Sale Price in India and certain other particulars have been declared on the package. No pre-packaged commodity shall be allowed entry into the country, unless such packages comply with all of the provisions of the said Rules and in particular carry the declarations regarding name and address of the importer, name of the commodity, net quantity in terms of standard unit of weights and measures, month and year of packing or importation and maximum retail sale price.*

This has been reiterated in Circular No. 19/2011-Customs, dated 15th April, 2011, wherein such facility has been extended for affixing of stickers in bonded warehouses in case it is not feasible in the examination areas due to shortage of space and dusty environment.

9.8 Further, on examination of the goods it was noticed that the impugned goods were found in retail packing and such goods were capable of being sold in the loose without being repacked into any other packaging material when they are displayed in malls or shops fronts, hence the

requirement for affixing MRP and other marks and numbers on each package, such as (a) Name and address of the importer, (b) name of the commodity, (c) quantity, (d) Month and year of packing/import; (e) Maximum retail sale price including all taxes, transport charges, and other costs, commissions to dealers etc., appeared compulsory for the goods imported in the consignment. As the goods were found in prepackaged condition without complying with the mandatory labeling requirements under Legal Metrology (Packaged Commodities) Rules, they become liable for confiscation under section 111(d) of Customs Act 1962.

9.9 The relevant portion from the Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade Policy 2023 are reproduced below:

Section 11: Contravention of provisions of this Act, rules, orders and foreign trade policy:

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

Section 3: Powers to make provisions relating to imports and exports:

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

*(2) The Central Government may also, by **Order published in the Official Gazette, make provision for prohibiting**, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology: Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.*

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

(4) Without prejudice to anything contained in any other law, rule,

regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.

Section 5: Foreign Trade Policy:

The Central Government may, from time to time, **formulate and announce**, by **notification in the Official Gazette**, the foreign trade policy and may also, in like manner, **amend that policy**: Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

9.10 Foreign Trade Policy 2023:

Para 1.02 Amendment to FTP:

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

Para 2.01 Policy regarding Import /Exports of goods

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

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

9.11 In view of the Investigation findings, it appears that the impugned imported goods viz., Rubik Cube, P18 Pro Drone require certification under Toys (Quality Control) Order, 2020, 120W Charging Adapter require certification under Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012 & LAKME 9 TO 5 Primer + Matte Powder Foundation require license under CDSCO Act,

1940 and rules laid thereof. Whereas, "Wooden Nails" under CTI 4421 9990, "Plastic Lunch Box" under CTI 3924 9090, "Indoor Golf Set and Accessories" under CTI 9506 3900 and "T-Shirts" under CTI "6110 2000" appears to be not falling under the Toys Quality Control Order, Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012 and CDSCO Act, 1940.

9 . 1 2 Furthermore, in the absence of valid certification/license/registration the aforementioned BIS infringing impugned goods (*excluding Small Plastic Lunch Box/ Medium Plastic Lunch Box/Big Plastic Lunch Box/Wooden Nails/ Indoor Golf Set and its Accessories*) as detailed in preceding paras, appear to be falling within the meaning '**prohibited goods**' in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962.

10. LEGAL PROVISIONS:

The importer M/s. H C V Enterprises (IEC- ATVPV5181B), had resorted to deliberate mis-declaration of the goods in the subject Bill of Entry with an intention to import and attempted to clear Restricted/ Prohibited/ High Value goods attracting the following provisions:

Section 2(26) of Customs Act, 1962: "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

Section 2 (33) of the Customs Act, 1962 "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

Section 2(39) of Customs Act, 1962: "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 and section 113;

Section 11 of the Customs Act, 1962:

Power to prohibit importation or exportation of goods. (1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official

Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description.

(2) The purposes referred to in sub-section (1) are the following:

(c) the prevention of smuggling

(u) the prevention of the contravention of any law for the time being in force

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Section 294. Sale, etc., of obscene books, etc.

(1) For the purposes of sub-section (2), a book, pamphlet, paper, writing, drawing, painting, representation, figure or any other object, including display of any content in electronic form shall be deemed to be obscene if it is lascivious or appeals to the prurient interest or if its effect, or (where it comprises two or more distinct items) the effect of any one of its items, is, if taken as a whole, such as to tend to deprave and corrupt persons who are likely, having regard to all relevant circumstances, to read, see or hear the matter contained or embodied in it.

(2) Whoever

*(a) sells, lets to hire, distributes, publicly exhibits or in any manner puts into circulation, or for purposes of sale, hire, distribution, public exhibition or circulation, makes, produces or has in his possession any obscene book, pamphlet, paper, drawing, painting, representation or **figure** or any other **obscene object whatsoever in whatever manner**; or*

*(b) **imports**, exports or conveys any obscene object for any of the purposes aforesaid, or knowing or having reason to believe that such object will be sold, let to hire, distributed or publicly exhibited or in any manner put into circulation; or*

*(c) **takes part in or receives profits** from any business in the course of which he knows or has reason to believe that any such obscene objects are, for any of the purposes aforesaid, made produced, purchased, **kept, imported, exported, conveyed**, publicly exhibited or in any manner put into circulation; or*

shall be punished on first conviction with imprisonment of either description for a term which may extend to two years, and with fine which may extend to five thousand rupees, and, in the event of a second or subsequent conviction, with imprisonment of either description for a term which may extend to five years, and also with fine which may extend to ten thousand rupees.

10.1 SECTION 17 (1) OF THE CUSTOMS ACT, 1962:

An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.

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

10.2 SECTION 46 (1) OF THE CUSTOMS ACT, 1962:

The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

Section 46 (4) of the Customs Act, 1962:

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

Section 46 (4A) of the Customs Act, 1962:

The importer who presents a bill of entry shall ensure the following, namely:

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

10.3 SECTION 110 OF THE CUSTOMS ACT, 1962:

Seizure of goods, documents, and things:

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

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

Provided further that where it is not practicable to seize any such goods, the proper officer may serve an order on the owner of the goods or the beneficial owner or any person holding himself out to be importer, or any other person from whose custody such goods have been found, directing that such person shall not remove, part with, or otherwise deal with such goods except with the previous permission of such officer.

(2) Where any goods are seized under sub-section (1) and no notice in respect thereof is given under clause (a) of section 124 within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, for reasons to be recorded in writing, extend such period to a further period not exceeding six months and inform the person from whom such goods were seized before the expiry of the period so specified:

10.4 SECTION 111 OF THE CUSTOMS ACT, 1962:

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;

(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;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of

goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

10.5 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;

10.6 SECTION 114AA OF THE CUSTOMS ACT, 1962 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.

10.7 Whereas, it appears from the foregoing discussions, that the importer has grossly mis-declared the impugned goods in the Bill of Entry No. 5554045 dated 11.09.2024 with malafide intention to clear prohibited, restricted and non-compliant goods in contravention of the provisions of the Customs Act, 1962 read with Bureau of Indian Standards Act, 2016,

Drugs & Cosmetics Act, 1940, Environment (Protection) Act, 1986, E-Waste Management Rules, 2022, Battery Waste Management Rules, 2022, and Bharatiya Nyaya Sanhita, 2023. It is noticed that the subject consignment includes:

- (a) 14,367 pieces of Adult Toys (*as detailed in Items 5 to 46 of Table-V*) of various descriptions which fall within the definition of "obscene objects" as contemplated under Section 294(1) of the Bharatiya Nyaya Sanhita, 2023 and are prohibited under Section 11 of the Customs Act, 1962 read with Section 294(2) *ibid*, thereby rendering them "prohibited goods" under Section 2(33) of the Customs Act, 1962;
- (b) 1,26,000 pieces of Toy Rubix Cubes without mandatory BIS Standard Mark (ISI Mark) in violation of Section 17(1) of the Bureau of Indian Standards Act, 2016 read with Toys (Quality Control) Order, 2020;
- (c) 864 pieces of Xiaomi 120W Charging Adaptors (IS 13252 (Part 1):2010) without valid BIS registration certificate (CRS) in violation of Section 17(1) of the BIS Act, 2016 read with Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2012;
- (d) 8,640 pieces of Lakme Foundation which are spurious and unregistered cosmetics in violation of Section 10 (b) of the Drugs and Cosmetics Act, 1940 read with Rule 12 of the Cosmetics Rules, 2020 and Section 14 *ibid*;
- (e) 720 pieces of P18 Pro Drones without mandatory BIS Standard Mark (ISI Mark) in violation of Section 17(1) of the Bureau of Indian Standards Act, 2016 read with Toys (Quality Control) Order, 2020 and without EPR registration from CPCB in violation of Rule 4 and Rule 6 of the Battery Waste Management Rules, 2022 notified under the Environment (Protection) Act, 1986; and
- (f) 3,752 pieces of battery-operated devices (*as detailed in Table IX Para 9.8.2 supra*) without EPR registration from CPCB and without mandatory crossed-out wheeled bin symbol labelling in violation of Rule 4(4) and Rule 4(12) read with Schedule I of the Battery Waste Management Rules, 2022

as enforced through Customs Instruction No. 17/2023-Customs dated 18th May, 2023.

(g) Further, all goods were found in pre-packaged condition without mandatory labelling in violation of Rule 6 of the Legal Metrology (Packaged Commodities) Rules, 2011 read with Circular No. 21/2008-Customs.

10.8 In this case, by mis-declaring the commercial Invoice value in the Bill of Entry, it appears that the Importer has violated the provisions of Section 17(1) of the Customs Act, 1962 inasmuch as they have failed to correctly self-assess the impugned goods and by grossly mis-declaring the impugned goods, they have also willfully violated the provisions of Section 46(4) and Section 46(4A) of the Customs Act, 1962 by failing to ensure (a) the accuracy and completeness of the information given in the Bill of Entry, (b) the authenticity and validity of documents supporting the Bill of Entry, and (c) compliance with restrictions and prohibitions relating to the goods under the Customs Act or under any other law for the time being in force.

10.9 Thus, the importer has rendered the goods liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. As a result, the key conspirators have rendered themselves liable for penal action under Section 112 of the Customs Act, 1962 for rendering the goods liable for confiscation under Section 111 *ibid*. In view of the willful mis-declaration, mis-statement, suppression of facts and use of false documents, it appears that the key conspirators have rendered themselves liable for penalty under Section 114AA of the Customs Act, 1962.

10.10 REGULATION 13 OF CBLR, 2018: ENGAGEMENT OR EMPLOYMENT OF PERSONS:

(3) *A Customs Broker may, having regard to the volume of business transacted by him, employ any number of persons other than an F card holder to assist him after verifying their antecedents and identity at the declared address by using reliable, independent, authentic documents, data or information:*

Provided that such an employed person shall possess the Aadhaar number issued to him and that the minimum educational qualification of such persons so employed shall be 10+2, or equivalent.

(4) *Employment of a person referred to in sub-regulation (3) shall be made only after obtaining the approval of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case maybe, who shall in granting approval, take into consideration the antecedents and any other information pertaining to the character of such person.*

(6) to (11)-----

(12) *The Customs Broker shall exercise such supervision as may be necessary to ensure proper conduct of his employees in the transaction of business and he shall be held responsible for all acts or omissions of his employees during their employment.*

10.11 REGULATION 10 OF CBLR, 2018: OBLIGATIONS OF CUSTOMS BROKER: A CUSTOMS BROKER SHALL:

10 (e): exercise due diligence to ascertain the correctness of any information which he imparts to a client with reference to any work related to clearance of cargo or baggage;

10 (n): verify correctness of Importer Exporter Code (IEC) number, Goods and Services Tax Identification Number (GSTIN), identity of his client and functioning of his client at the declared address by using reliable, independent, authentic documents, data or information;

11. CONSOLIDATED FINDINGS OF INVESTIGATION: ORGANIZED SMUGGLING NETWORK THROUGH IEC LENDING ENTITIES

11.1. OVERVIEW OF THE SMUGGLING NETWORK

Based on investigations conducted by the Special Intelligence and Investigation Branch (SIIB), Preventive Commissionerate, Chennai-III, and cross-referencing with Directorate of Revenue Intelligence (DRI), Chennai Zone-VIII, a systematic smuggling network has been identified operating through dummy IEC lending firms. The investigation revealed that these entities were created and operated by a single mastermind, Shri Zuber Peerzade (*alias Shri Zubair Peerzade*), who used multiple fake identities and mobile numbers to orchestrate systematic smuggling of prohibited and mis-declared goods including BIS-violating toys, shoes, adult toys, drones, counterfeit & spurious cosmetics and poppy seeds.

11.2. THE MASTERMIND: SHRI ZUBER PEERZADE (*alias Shri Zubair Peerzade*)

Shri Zuber Peerzade is the principal conspirator operating under multiple fake identities using two mobile numbers: 9326609695 and 9372311998 and his name featured in previous cases investigated by SIIB. The mobile number 9326609695 was registered in the name of Shri Sanjay Ramdev Gautam at 10 Nehru Nagar, S.V. Road, Ville Parle West, Mumbai, as per SDR details obtained from JIO. The mobile number 9372311998 was fraudulently obtained in the name of Shri Askari Maruf at No. 55, Ground Floor, Mallapa Building, Masjid Bunder, Mumbai. Despite efforts to trace him, Shri Zuber Peerzade could not be located, confirming deliberate evasion of identification.

11.3. THE THREE CONFIRMED IEC LENDING ENTITIES

The details of the IEC Lending entities are tabulated below:

TABLE-X

Sl No	Entity Name M/s.	IEC Holder (Proprietor)	Bill of Entry / Bill of Lading	Goods attempted to be Smuggled	Declared/ Re-determined Value (₹)	Registered Address
1	JP ENTERPRISES	Shri Junaid Abdulkhadar Peerzade	B/E No. 9792731 dated 30.04.2025	BIS-violating Shoes (9,504 pairs)	6,23,884/44,13,126	Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka – 590010
2	AG TRADERS	Shri Arif Khairoddin Patait	B/E No. 8543586 dated 24.02.2025	BIS-violating Toys (276 cartons)	4,78,852/48,32,942	No. 189, 1 st Main, 4th Cross, Shivaji Nagar, Belagavi, Karnataka - 590016
3	HCV ENTERPRISES	Shri Magadum Ali Haroon Vadgaonkar	B/E No. 5554045 dated 11.09.2024	Adult Toys, Drones, Counterfeit Cosmetics	7,46,339/1,76,40,642	4803/4, 1 st Main Cross, Shivaji Nagar, Belagavi, Karnataka - 590016

11.4. COMMON MODUS OPERANDI OF THE CONFIRMED NETWORK

The investigation revealed a systematic IEC lending scheme wherein Shri Zuber Peerzade, through his associates, approached uneducated, unemployed or daily wage workers in Belagavi, Karnataka and obtained their credentials (Aadhaar Card, PAN Card, photographs) in exchange for ₹5,000 to ₹10,000 per Bill of Entry. The registered proprietors had no

knowledge of business operations, never met suppliers, and had no involvement in placing orders. In all cases, registered addresses were either non-existent, locked dilapidated residential premises, or premises without business signboards.

The network operated through common facilitators: Shri Farhan Farooq Gorepeerzade (Mobile: 9380053772, 8970504657), nephew of Shri Zuber Peerzade, who sourced IEC credentials and himself is proprietor of M/s. Alina Overseas Trading; Shri Shoaib (Mobile: 8748975553) who filed GST returns; Shri Shaikh Ahmed (Mobile: 8660286632) who coordinated documentation and OTP collection; and Shri Shakib Patel (Mobile: 7676255152) who managed Chennai operations.

11.5. ENTITY-WISE FINDINGS - CONFIRMED NETWORK

11.5.1 M/s. JP ENTERPRISES (IEC: EYSPP2328Q) (RUD 16)

M/s. JP Enterprises is a proprietorship firm owned by Shri Junaid Abdulkhadar Peerzade at Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi. The Customs Broker was M/s. Sealine Forwarders Pvt. Ltd. The entity filed Bill of Entry No. 9792731 dated 30.04.2025 for Container No. SEKU4077215 declaring Plastic Cleaning Brush, Plastic Dust Bin and Plastic Shoe Brush with declared assessable value of ₹.6,23,884/-. Based on specific intelligence, SIIB detained the consignment on 17.05.2025 at M/s. HIND Terminal Pvt. Ltd. Examination under Mahazar dated 29.05.2025 revealed that declared goods were not found; instead, 9504 pairs of undeclared BIS-violating Shoes (Sports Shoes, Casual Shoes, Leather Shoes) were found in the consignment. Search by Customs Officers of Mangaluru Division confirmed that no such premises existed at the registered address, and enquiries with local authorities and Jurisdictional Sub Post Office, Kudchi yielded no results.

In his voluntary statement dated 31.10.2025, Shri Junaid Abdulkhadar Peerzade stated he has no knowledge of business operations and obtained IEC at request of Shri Zubair (Mobile: 9326609695) for import of plastic articles from China. He stated he met Zubair when working as a daily wage worker in Mumbai, and Zubair offered money to start a business. He admitted receiving ₹15,000/- total (₹5,000/- per Bill of Entry) from Shri Zubair and stated Zubair handled all documentation.

He clarified that Zubair is not his brother and has been using his IEC without informing and importing mis-declared goods.

During the course of investigation, SDR details of the mobile number that is said to be belonging to one Mr. Zubair Peerzade (9326609695) as provided by both the CHA and the IEC holder were obtained. On scrutiny of the said details, it was found that the said mobile number i.e.; 9326609695 actually belongs to one Shri Sanjay Ramdev Gautam residing at 10 Nehru Nagar, S. V. Road, Ville Parle West, Mumbai North, Mumbai Suburban, MH – 400056. The existence of a different name and address registered on the mobile number used by Mr. Zubair Peerzade clearly establishes that the said individual has been using multiple identities and contact details to conceal his true name and address. Despite several efforts made to trace and contact him through the available information, the person could not be located or reached at the given addresses or phone numbers, confirming that he is deliberately untraceable and has taken steps to evade identification.

Further, the declared value was rejected and re-determined as ₹.44,13,126/- under Rule 7 read with Rule 9 of CVR, 2007. The value of undeclared BIS-violated Shoes was re-determined as ₹.42,60,191/- under Rule 9 of CVR 2007 read with Rule 7.

11.5.2 M/s. AG TRADERS (IEC: CBIPP2922F) (RUD 17)

M/s. AG Traders is a proprietorship firm owned by Shri Arif Khairoddin Patait at No. 189, 1st Main, 4th Cross, Shivaji Nagar, Belagavi. The entity filed Bill of Entry No. 8543586 dated 24.02.2025 for Container No. TRHU4730710 declaring Household Plastic Items with declared quantity of 16,440 kgs, declared assessable value of ₹ 4,78,852/- from M/s. Yiwu Qisheng Import Export Co. Ltd., China. The Customs Broker was M/s. Sealine Forwarders Pvt. Ltd. SIIB detained the consignment on 07.03.2025 at M/s. Hind Terminals Pvt. Ltd. Examination under Mahazar dated 17.03.2025 revealed only 48 cartons of declared Household Plastic Items while remaining 276 cartons contained undeclared BIS-violating toys including Remote Controlled Cars, Battery Operated Trains, Die Cast Cars, Racing Track Toys. Search confirmed no such premises existed at the registered address.

In his voluntary statement dated 21.10.2025, Shri Arif Khairoddin Patait stated he works as an auto driver and obtained IEC registration on 16.11.2023. He stated his friend Shri Zubair (Mobile: 9326609695) approached him with proposal to lend credentials for import business offering monetary consideration. He stated Shri Zubair collected his documents and obtained IEC and GST registration in his name. He admitted receiving ₹.25,000/- total comprising ₹.5,000/- per Bill of Entry cleared. He stated Zubair informed him that plastic household items were being imported, but he learned about toys only after being summoned by Customs. He stated he knows only Zubair's mobile number 9326609695 but does not know his address. Further, the subsequent follow-up action on Shri Zubair yielded findings consistent with those observed in the case of **M/s. JP Enterprises**, as the same Mobile Number was used in this case.

Further, the declared value was rejected and re-determined as ₹.48,32,942/- under Rule 7 read with Rule 9 of CVR, 2007. The value of undeclared BIS-violated Toys was re-determined as ₹.44,14,490/- under Rule 9 of CVR 2007 read with Rule 7. The connection to the network is established through the same mobile number 9326609695 used by Shri Zubair in M/s. JP Enterprises case.

11.5.3 M/s. HCV ENTERPRISES (IEC: ATVPV5181B) {Current Investigation}

M/s. HCV Enterprises with IEC: ATVPV5181B & GSTIN No. 29ATVPV5181B2ZZ is a proprietorship firm owned by Shri Magadum Ali Haroon Vadgaonkar at 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi. The Customs Broker was M/s. Fast Forward Agencies Pvt. Ltd. (CB No. AABCF2847GCH002). The entity filed Bill of Entry No. 5554045 dated 11.09.2024 for Container No. IAAU1860629 declaring Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders with declared quantity of 16,750 kgs, declared assessable value of ₹.7,46,339/- from M/s. Rayhow International Co Limited, Hong Kong. During CFS Shed Officer examination, undeclared goods were found concealed in the shipment and the matter was forwarded to SIIB on 27.09.2024. SIIB detained the consignment on 11.03.2025 at M/s. Viking

Warehousing CFS.

Detailed examination under Mahazar dated 13.03.2025 revealed only 71 cartons containing 6,800 pieces of declared Plastic Lunch Boxes while remaining 731 cartons contained prohibited items: 1,26,000 pieces of Rubik's Cube Toys, 14,637 pieces of Adult Toys (various types including vibrators, body part replicas, masturbation devices, inflatable dolls, dildos), 8,640 pieces of counterfeit LAKME 9 TO 5 Primer Matte Powder Foundation cosmetics, 864 pieces of XIAOMI 120W Charging Adaptors, 720 pieces of P18 PRO Drones etc. Regarding the undeclared cosmetics, M/s. Hindustan Unilever Limited (right holders of LAKME brand) confirmed vide letter dated 24.04.2025 that samples analyzed by Central Quality Assurance department were SPURIOUS and not meeting required standards of Hindustan Unilever Limited.

Search Authorization dated 25.03.2025 was issued and CGST Belagavi officers conducted search drawing Mahazar dated 25.03.2025. The premises was found in locked condition with no name-plate or business signboard and was in dilapidated condition. Shri Magadam Ali Haroon Vadgaonkar informed officers that he did not reside at the premises and had given it on negligible rent for poultry purpose. The premises consisted of only one hall having hens for poultry with no goods or documents related to GST/Import-Export/Customs. In his voluntary statement dated 25.03.2025, Shri Magadam stated he has studied until 5th Standard and is engaged in wholesale business of selling vegetables at Vegetable Market in Belagavi. He stated his friend Shri Farhan Gorepeerzade (Mobile: 9380053772, 8970504657) proposed a scheme wherein Farhan would pay good amount if he provided credentials for GST registration. He confirmed submitting his documents to Shri Farhan Gorepeerzade for obtaining GST and IEC registration. He stated he received ₹40,000/- from Shri Farhan at rate of ₹10,000/- per bill. When asked about the No Objection Certificate purportedly issued by Smt. Habibnisha C. Vadgaonkar, he stated she was his grandmother who passed away in 2018 and admitted the certificate was a fake document fabricated by Shri Farhan for obtaining GST registration.

Shri Farhan Gorepeerzade was summoned and in his voluntary statement dated 25.03.2025, he stated that although M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) is registered in his name, his paternal

uncle Shri Zuber Peerzade takes care of every business-related activity. He stated his Chacha's name is Shri Zuber Peerzade with mobile number 9372311998, currently living in Mumbai and Chennai depending on work requirements, residing at Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai. He admitted obtaining Shri Magadum Vadgaonkar's credentials for registration and stated his Chacha took registration of M/s. Alina Overseas Trading in his name in February 2023. In December 2023, his Chacha asked for more credentials to increase profit, leading him to approach his neighbor Shri Magadum, alluring him with promise of ₹10,000/- per Bill of Entry, and forwarding Shri Magadum's credentials to Shri Zuber Peerzade to form M/s. HCV Enterprises. He stated Shri Shoaib (Mobile: 8748975553), a friend of Shri Zuber Peerzade, files GST returns and Shri Shaik Ahmed (Mobile: 8660286632) calls for OTP details during filing. He stated key persons involved in the racket are Shakib Patel (Mobile: 7676255152) who manages works at Chennai for Zuber, and Shaik Ahmed (Mobile: 8660286632).

The declared assessable value of ₹7,46,339/- was rejected and re-determined as ₹1,76,40,642/- under Rule 9 read with Rule 7 of CVR, 2007. The goods include prohibited Adult Toys contravening Section 11 of Customs Act, 1962 read with Section 294 of Bharatiya Nyaya Sanhita 2023, BIS-violating Toys and Charging Adaptors, spurious cosmetics violating Drugs & Cosmetics Act 1940, Battery containing Drones/Adult Toys violating Battery Waste Management Rules 2022, BIS-violating Drones and Legal Metrology-violating goods. The Adult Toys and BIS/CDSCO violating goods with re-determined value of ₹1,63,77,957/- are liable for absolute confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962.

11.5.4 M/s. ALINA OVERSEAS TRADING (IEC: CSIPG0170P) - DRI INVESTIGATION (RUD 18)

M/s. Alina Overseas Trading with GSTIN No. 33CSIPG0170P1ZN is registered in the name of Shri Farhan Farooq Gorepeerzade with registered address at No. 102, 1st Floor, Tamilnadu Housing Board, Mudichur Road, Tambaram East, Tamil Nadu. As per voluntary statement of Shri Farhan Gorepeerzade dated 09.04.2025, although the firm is registered in his

name, Shri Zuber Peerzade and his associate Shri. Irfan takes care of every business-related activity. M/s. Alina Overseas Trading was under investigation by DRI, Chennai Zonal Unit, for **smuggling of Poppy Seeds** from Myanmar by mis-declaring the goods as "Rice Bran". As per DRI Show Cause Notice File No. DRI/CZU/VIII/26/INT-66/2024 dated 04.11.2025, M/s. Alina Overseas Trading imported goods under Bill of Lading No. BLPLRGN2401980 dated 05.09.2024 at Kattupalli Port, Chennai for smuggling/concealment of Poppy Seeds from Myanmar with Rice Bran declared as cover cargo. No Bill of Entry was filed for the said consignment, which remained uncleared at the CFS and was subsequently seized by DRI CZU. Investigation revealed that Poppy Seeds import from Myanmar is prohibited as per Policy Condition (3) to Chapter 12 of ITC(HS)-2022, issued vide the Central Government Notification No. 54/2015-2020 dated 19.02.2022 read with DGFT Notification No. 17/2015-20 dated 29.07.2016.

On 25.03.2025, DRI Chennai searched the IEC registered premises at Plot No. 2, Yeswanth Nagar, Tambaram East, finding a two-storied residential building with a locked ground floor. Tenants and neighbors confirmed the premises were strictly residential with no business operations. They were unaware of M/s. Alina Overseas Trading or Mr. Farhan Farooq Gorepeerzade and no evidence of the firm or its personnel was found on-site.

DRI also conducted search through DRI Mumbai pertaining to Mobile No. 9372311998 (*the same mobile number used by Shri. Zuber Peerzade in the current investigation*), registered in the name of one Shri Askari Maruf having registered premises at No. 55, Ground Floor, Mallapa Building, Kazi Syyed Street, Masjid Bunder, Mumbai East – 400 003. From said SDR, it appeared that Mr. Zubair fraudulently obtained the said SIM No. 9372311998 under the name of Shri Askari Maruf, and utilized the same for said act of smuggling, to conceal his real identity. In this connection, on 20.08.2025 the officers of DRI Mumbai caused verification in Kazi Syyed Street in an attempt to locate the said premises, but the building viz. Mallapa building was nowhere to be found. Further discreet enquiries caused with the locals and the store operators available in the said locality revealed that none of them were familiar with any building by name of Mallapa Building or any person named Shri. Askari Maruf.

11.6. SEPARATE CASE: M/s. WB ENTERPRISES - POTENTIAL NETWORK ASSOCIATION UNDER INVESTIGATION

TABLE-XI

Sl No	Entity Name	IEC Holder (Proprietor)	Bill of Entry / Bill of Lading	Goods Smuggled	Declared/Re-determined Value (₹)	Registered Address
1	WB ENTERPRISES	Shri Wasim Gudusab Bhojagar	B/L No. EGLV149500289883 dated 21.01.2025	BIS-violating Toys	Not Declared/ 36,34,826	Bhojagar Galli, 5th Main Road, Gokak Belagavi, Karnataka - 591307
			Z-type B/E No. 1000061 dated 23.01.2025	BIS-violating Shoes (9,600 pairs)	5,90,635/ 36,08,797	
2			B/L No. EGLV147500035002 and CANCB25001273 dated 25.01.2025	BIS- IPR violating Shoes	Not Declared/ 61,62,991	

11.6.1 M/s. WB ENTERPRISES: TOYS SMUGGLING VIA CHENNAI PORT (RUD 19)

The entity imported goods vide Bill of Lading No.

EGLV149500289883 dated 21.01.2025 in Container No. EISU8522681 declaring Trolley Bag with declared quantity of 7,050 kgs from M/s. Yiwu Yifei Import and Export Co., Ltd., China. The Customs Broker was M/s. Sealine Forwarders Pvt. Ltd. SIIB detained the consignment on 06.03.2025 at M/s. Sattva CFS based on specific intelligence. Examination under Mahazar dated 21.03.2025 revealed only 55 cartons of declared Trolley Bags along with 261 cartons of undeclared BIS-violating toys including Remote Controlled Cars, Battery Operated Trains, Die Cast Cars totalling 19,615 pieces. Search by Customs Officers of Mangaluru Division confirmed no such premises existed at the registered address, and enquiries with local authorities and Jurisdictional Sub Post Office, Kudchi yielded no results.

11.6.2 M/s. WB ENTERPRISES: SHOES SMUGGLING VIA CHEYYUR SEZ

The same entity filed Z-type Bill of Entry No. 1000061 dated 23.01.2025 through SEZ Unit M/s. Cimman Brothers International (IEC: APUPT0933J) for Container No. CAIU9543654 declaring Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick with declared assessable value of ₹5,90,635/- from M/s. Shenzhen Bright of Industry Development Co. Ltd., China. SIIB detained the consignment on 17.02.2025 at M/s. O Yard CFS. Examination under Mahazar dated 06.05.2025 revealed 320 cartons containing 9,600 pairs of undeclared BIS-violating Shoes (unbranded) along with other items in the remaining cartons.

11.6.3 M/s. WB ENTERPRISES: IPR VIOLATED SHOES SMUGGLING (RUD 21)

M/s WB Enterprises (IEC GJFPB7231E) imported goods vide Bill of Lading No. CANCB25001273 dated 25.01.2025 in Container No. TXGU6720963 declaring Plastic Cleaning Brush and MOP with declared quantity of 9,890 kgs from M/s. Jinzhai County Blossom Import and Export Trading Co. Ltd., China, and Bill of Lading No. EGLV147500035002 dated 25.01.2025 in Container No. GAOU7309224 declaring Plastic Dust Pan, Plastic Cleaning Brush, and Foot Scrubber with declared quantity of 9,120 kgs from M/s. Guangzhou Yaohuang Trade Co. Ltd., China. Bill of Entry was not filed. SIIB detained the consignments on 08.03.2025 at M/s. Kailash Shipping Services Pvt. Ltd. CFS and M/s. Sattva CFS based

on specific intelligence. Examination under Mahazar dated 21.04.2025 revealed 637 cartons including mis-declared counterfeit shoes/slides (Nike, Puma, Skechers etc.) totalling 76,059 pieces in first consignment; examination under Mahazar dated 19.05.2025 revealed 442 cartons of mis-declared unbranded shoes, slipper uppers etc. in second consignment. Search by Customs Officers of Karwar Division confirmed no such business premises existed at the registered address Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka 591307.

11.6.4 Potential Link to Network: Shaik Ahmed/ Shaik Mohammed/ Shaik Mohammed Kaalepeerzade Connection

The potential connection to the confirmed Shri Zuber Peerzade network emerges through the involvement of Shri Shaik Ahmed *alias* Shri Shaik Mohammed/Shaik Mohammed Kaalepeerzade (Mobile: 8660286632). As per the voluntary statement of Shri Veeramuthu M, customs broker bearing G-card No. 1662 working with M/s. Sealine Forwarders Pvt. Ltd., dated 23.10.2025, he stated that he had received Bill of Lading documents in respect of M/s. WB Enterprises from Shri Shaik Mohammed Kaalepeerzade Mobile - 8660286632 requesting to file movement for the containers. The same was confirmed by Shri R Vijayacimman, Manager of SEZ unit, M/s. Cimman Brothers International. This same mobile number 8660286632 appears in the current investigation. In the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025 (M/s. HCV Enterprises case), he stated that Shri Shaik Ahmed (Mobile No. 8660286632) calls him for OTP details during GST return filing process. Shri Farhan further identified Shaik Ahmed (Mobile: 8660286632) as one of the key persons involved in the racket of importing prohibited or mis-declared goods through Chennai Port.

11.6.5 Violations for M/s. WB Enterprises

The mis-declared goods in the aforementioned consignments are liable for confiscation under Section 111(d), 111(l) and 111(m) of Customs Act, 1962 due to BIS violations, IPR Violations, Legal Metrology violations and E-Waste Management Rules, 2022 violations.

11.7. CONCLUSION ON THE NEXUS:

The investigation has conclusively established that Shri Zuber Peerzade *alias* Shri Zubair Peerzade, operating under multiple fake identities and mobile numbers registered under fictitious names (Shri Sanjay Ramdev Gautam and Shri Askari Maruf), has created and operated a systematic smuggling network through at least four confirmed dummy IEC lending entities across Karnataka and Tamil Nadu. These entities were created by obtaining credentials of uneducated, unemployed or daily wage workers (daily wage worker, auto driver, vegetable vendor) in exchange for monetary consideration ranging from ₹.5,000 to ₹.10,000 per Bill of Entry, using fake and non-existent business premises addresses, and submitting fabricated documents including fake NOCs in name of deceased persons. The confirmed network facilitated systematic smuggling of prohibited and restricted goods including Adult Toys, Poppy Seeds, BIS-violating Toys, Shoes, Drones, counterfeit cosmetics and goods violating E-Waste Management Rules and Legal Metrology Act.

The network operated with assistance of common facilitators including Shri Farhan Gorepeerzade (who himself is proprietor of M/s. Alina Overseas Trading), Shri Shoaib, Shri Shaik Ahmed/ Shaik Mohammed Kaalepeerzade, and Shri Shakib Patel. Despite intensive efforts, the mastermind Shri Zuber Peerzade remains untraceable and has evaded identification by using fake identities, fake addresses and fraudulently obtained mobile SIM cards.

All out efforts are underway to identify and apprehend Shri Zuber Peerzade, Shri Shakib Patel, Shri Shaik Ahmed/ Shaik Mohammed Kaalepeerzade who played crucial roles in the smuggling operations. Separate action will be initiated against aforesaid persons as and when they are apprehended. The department reserves its right to add, amend or modify any part or portion of this consolidated report.

12. EXTENSION OF TIME LIMIT FOR ISSUANCE OF SCN UNDER SECTION 110 (2) OF THE CUSTOMS ACT, 1962:

The impugned goods were seized on 18.03.2025 and the due date for issuance of SCN under Section 124 of the Customs Act, 1962 as per the provisions of Section 110 *ibid* is Competent Authority has granted initial extension of time limit for issuance of SCN under Section 110 (2) of the

Customs Act, 1962, by 3 Months i.e., till 17.12.2025. The same was communicated to the Importer vide Letter in even number dated 17.09.2025 (**RUD 22**). The second extension was granted by the Competent Authority for an additional period of two months i.e., till 17.02.2026. The same was communicated to the Importer vide letter dated 10.12.2025 (**RUD 23**).

13. FROM THE FOREGOING INVESTIGATION THE FOLLOWING CONCLUSIONS EMERGE:

a. Based on the specific intelligence, the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. H C V Enterprises (IEC-ATVPV5181B) that arrived in the Container bearing No. IAAU1860629 (1*40 ft) were detained by SIIB vide detention letter dated 11.03.2025. The goods were declared as "Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery Folders etc" as per the Bill of Entry. The subject Bill of Entry was filed with total declared assessable value Rs. 7,46,339/- and the self-assessed duty was Rs. 3,91,844/-.

b. The goods covered under the said Bill of Entry No. 5554045 dated 11.09.2024), lying at M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai, Chennai-600110, were examined by the officers of SIIB under Mahazar dated 13.03.2025 in the presence of two independent witnesses, representative from the Customs Broker M/s. Fast Forward Agencies Pvt Ltd, Custodian of M/s. Viking CFS. On examination, only Plastic Lunch Box, which was initially declared in the Bill of Entry was found. However numerous undeclared/Policy infringing goods viz., Vibrator for Men (Adult Toy), Adult Toy for Men, Belt Type Adult Toy with Dildos, Medium Size Men Upper Body Till Waist, Lakme 9 To 5 Primer+Matte Powder Foundation, Inflatable Lady Full Body Doll etc.," were found concealed in the shipment. It is further noticed that the declared gross weight of the consignment as per the Bill of Entry was 16,750 Kgs, whereas the actual carton-wise inventory weight was found to be 14,233 Kgs, resulting in a shortage of 2,517 Kgs.

c. On detailed examination under Mahazar dated 13.03.2025, it appeared that the Importer had resorted to mis-declaration of the goods in contravention to the provisions of Section 46(4) of Customs Act, 1962 read with BIS Act, 2016, Drugs and Cosmetics Act, 1940 with an intention to

import and clear the impugned goods without BIS/CDSCO/EPR license/authorization.

d. Toy Rubix Cubes and Toy Drones imported under the consignment are in violation of the Bureau of Indian Standards Act, 2016 and the Quality Control Order dated 13.02.2020, as the said toys do not bear the mandatory BIS Standard Mark (ISI Mark) as required under the Toys (Quality Control) Order, 2020. The import of such non-standard toys without valid BIS certification contravenes the provisions of Section 11 of the Customs Act, 1962 read with the Foreign Trade Policy, and therefore, the same are liable for confiscation under Section 111(d) of the Customs Act, 1962. It is further noticed that the imported consignment includes P18 Pro Drones, which are subject to Extended Producer Responsibility (EPR) requirements under the Battery Waste Management Rules, 2022, as amended. The importer has failed to provide any EPR authorization or compliance certificate as mandated under the said Rules. The import of such electronic goods without EPR registration obligations contravenes the provisions of Section 11 of the Customs Act, 1962 read with the Environment (Protection) Act, 1986, and the same are liable for confiscation under Section 111(d) of the Customs Act, 1962.

e. The subject consignment also included Lakme Foundation (9 TO 5 PRIMER+MATTE POWDER FOUNDATION), which is a registered trademark under the IPR Enforcement Rules, 2007. The Right Holder, vide their letter dated 24.04.2025 and email dated 08.07.2025, have confirmed that the impugned products are spurious and do not meet the required standards of M/s. Hindustan Unilever Limited. Further, the import of such cosmetics also contravenes the provisions of the Drugs & Cosmetics Act, 1940 read with Drugs & Cosmetics Rules, 1945, as no valid import license was produced by the importer. Accordingly, the said spurious cosmetics are liable for confiscation under Section 111(d) of the Customs Act, 1962.

f. It is observed that Xiaomi 120W Charging Adaptors imported in the consignment are subject to mandatory registration under the Electronics and Information Technology Goods (Requirements for Compulsory Registration) Order, 2012, under IS 13252: Part 1: 2010 as *Power Adaptors for IT Equipment*. The importer has failed to produce any valid BIS registration certificate (CRS) or test report for the said charging adaptors. Further, the impugned goods are covered in Schedule I under *Information*

Technology and Telecommunication Equipment vide Code ITEW15 as *component/accessory to Cellular Telephones*, and hence attract the provisions of E Waste (Management) Rules, 2022. The import of such electronic goods without valid BIS/EPR registration contravenes the provisions of Section 11 of the Customs Act, 1962, and the same are liable for confiscation under Section 111(d) of the Customs Act, 1962.

g. Further, the goods imported include smuggled Adult Toys of various descriptions including vibrators, dildos, masturbation cups, inflatable dolls and anatomical replicas, which fall under the definition of 'obscene objects' as contemplated under Section 294 of Bharatiya Nyaya Sanhita 2023. The import of such obscene objects is prohibited in terms of Section 11 of the Customs Act, 1962 read with Section 2(33) *ibid*, and accordingly, the said Adult Toys are liable for confiscation under Section 111(d) *ibid*. Further, the consignment includes 3,752 pieces of battery-operated and rechargeable devices as detailed in Para 9.8.2, namely Items 5, 12, 24, 29, 30, 33, 36, 38, 42, 43, 45 and 50 which contain batteries or cells as integral components and qualify as "equipment containing Battery" within the meaning of Rule 3(1)(c) read with Rule 3(1)(u)(iii) of the Battery Waste Management Rules, 2022. The importer is mandatorily required to obtain EPR registration from the CPCB before importing such goods, as per Rule 4(4) of the Battery Waste Management Rules, 2022. Further, as per Rule 4(12) read with Schedule I of the said Rules, the Producer is responsible to ensure that all Battery or Battery packs imported are appropriately marked with the crossed-out wheeled bin symbol. During examination under Mahazar dated 13.03.2025, it was observed that the importer has not obtained EPR registration from CPCB and the imported battery-operated devices do not bear the mandatory crossed-out wheeled bin symbol. The import of such electronic goods without fulfilling EPR obligations and labelling requirements contravenes the provisions of Section 11 of the Customs Act, 1962 read with the Environment (Protection) Act, 1986 and Battery Waste Management Rules, 2022 as enforced through Customs Instruction No. 17/2023-Customs dated 18th May, 2023, and the same are liable for confiscation under Section 111(d) of the Customs Act, 1962. Therefore, the entire cargo covered under Bill of Entry No. 5554045 dated 11.09.2024 was seized under the provisions of Section 110 of the Customs Act, 1962 vide Seizure Memo dated 18.03.2025.

h. The registered address of the importer M/s. H C V Enterprises as

declared in the IEC and GSTIN registration, namely 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi-590016, was found to be a dilapidated residential premises during the search conducted under Mahazar dated 25.03.2025 by the officers of CGST Belagavi Commissionerate. The premises was found to be used for poultry purposes with no signboard, business activity, goods or documents related to import-export or customs. This clearly establishes that the said IEC was obtained fraudulently with no genuine business operations being conducted from the declared address. Further, searches were requisitioned from the jurisdictional authorities at the registered premises to effect search at the registered addresses of Shri Mohammed Shoaib Mohammed Arif Mulla, Shri Shaikh Ahamed Kalepeerzade and Shri Shaqeeb Patel based on SDR details obtained in respect of mobile numbers 8748975553, 8660286632 and 7676255152 respectively. The response received vide letter dated 30.07.2025 confirmed that all three premises could not be located and it was reported that no such addresses exist. Similarly, the Subscriber Data Record obtained in respect of mobile number 9880550286 utilized for IEC registration formalities revealed registration in the name of one Shri Askari Maruf with address at "taluk raibag Raybag, taluk raibag Raybag, taluk raibag Raybag, Kudachi Rural, Karnataka-591311" which is vague without specific details such as house number, plot number, street name or landmark, thereby rendering physical verification and follow-up inquiry not possible. The use of non-existent addresses and vague SDR information shows the modus operandi adopted by the smuggling network to evade detection.

i . It is observed from the voluntary statement of Shri Magadum Ali Haroon Vadgaonkar, the IEC holder and Proprietor of M/s. H C V Enterprises, recorded under Mahazar dated 25.03.2025, that he is a vegetable vendor by occupation with education only up to 5th Standard. He has admitted that he provided his credentials including Aadhaar card, PAN card, electricity bill and photographs to one Shri Farhan Gorepeerzade for obtaining GST and IEC registration in lieu of monetary consideration at the rate of ₹10,000/- per Bill of Entry. He has further admitted that he himself has not undertaken any import-export activities and is not aware of the consignments imported using his IEC. He has also admitted that he received ₹40,000/- from Shri Farhan Gorepeerzade in lieu of allowing the use of his credentials. It is thus evident that Shri

Magadum Ali Haroon Vadgaonkar is a dummy IEC holder and benami beneficiary who allowed his credentials to be misused for fraudulent import transactions orchestrated by others.

j. In the voluntary statement of Shri Farhan Gorepeerzade recorded under Mahazar dated 25.03.2025, he admitted to obtaining the credentials of Shri Magadum Ali Haroon Vadgaonkar for the purpose of GST and IEC registration on the directions of his paternal uncle Shri Zuber Peerzade. He has stated that Shri Zuber Peerzade is engaged in the business of importing goods and operates from Mumbai and Chennai depending on work requirements. He has further stated that Shri Zuber Peerzade took registration of M/s. Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) in his name in February 2023 and subsequently asked for more credentials to increase profit, leading him to approach Shri Magadum Vadgaonkar. He has admitted that he had allured Shri Magadum with the promise of monetary consideration of ₹.10,000/- per Bill of Entry. He has also stated that a container was stopped by Indian Customs officials at Chennai Port approximately six months prior to his statement, and NIL GST returns were being filed for M/s. HCV Enterprises since December 2024 on the directions of Shri Zuber Peerzade. As per voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, Shri Zuber Peerzade operates from Flat No. 33, 3rd Floor, Maria Bhawan Building, CST, Mumbai, though he moves between Mumbai and Chennai. Accordingly, this office, vide letter dated 11.12.2025, requested the Additional Commissioner of Customs, O/o Principal Commissioner of Customs (Preventive), Rummaging and Intelligence Section, 2nd Floor, New Custom House, Mumbai Zone - III, Ballard Estate, Mumbai - 400001 to conduct a search at the said premises of Shri Zuber Peerzade. However, a positive response regarding the same was not received till date.

k . It is established from the investigation that Shri Zuber Peerzade is the principal orchestrator and mastermind behind the fraudulent import scheme. The modus operandi adopted by Shri Zuber Peerzade involved obtaining credentials from unsuspecting individuals of limited education and financial means, creating fictitious IEC registrations in their names and utilizing these dummy entities to import prohibited and mis-declared goods through various ports. The voluntary statements of both Shri Magadum Ali Haroon Vadgaonkar and Shri Farhan Gorepeerzade consistently establish that Shri Zuber Peerzade controlled all business

operations, handled GST return filings through his associate Shri Sheikh Ahmad (Mobile No. 8660286632) and managed on-ground operations at Chennai through Shri Shakib Patel (Mobile No. 7676255152). Further, it is noticed that the mobile number 9372311998 associated with Shri Zuber Peerzade was registered using fraudulent identity in the name of one Shri Askari Maruf with a fake address at "Room No. 55 Grd Flr, Mallapa Building, Kazi Syyed Street, Masjid Bunder, Mumbai East-400003", which could not be located during physical verification by the DRI MZU vide their visit report dated 20.08.2025. The said search was conducted in connection with a separate enquiry by DRI CZU into the clandestine removal of poppy seeds from M/s. Sudharshan CFS, Chennai, wherein the same mobile number and associated address of Shri Zuber Peerzade emerged, indicating his involvement in multiple instances of customs fraud and contraband smuggling. Furthermore, parallel investigations conducted by this Commissionerate have established similar modus operandi in two other contemporaneous cases involving the same mastermind. In the case of M/s. J P Enterprises (IEC: EYSPP2328Q) detailed in Para 11.5.1 supra, it was found that Shri Junaid Abdulkhadar Peerzade, a daily wage worker, was approached by one Shri Zubair (Mobile: 9326609695) with a proposal to lend his credentials for import business in exchange for ₹.5,000/- per Bill of Entry. The investigation revealed import of undeclared BIS-violating shoes with declared assessable value of ₹.6,23,884/- which was rejected and re-determined as ₹.44,13,126/-, with BIS-violated goods worth ₹42,60,191/-. Similarly, in the case of M/s. A G Traders (IEC: CBIPP2922F) detailed in Para 11.5.2 supra, it was found that Shri Arif Khairoddin Patait, an auto driver, was approached by the same Shri Zubair (Mobile: 9326609695) with an identical proposal to lend credentials for ₹5,000/- per Bill of Entry. The investigation revealed import of undeclared BIS-violating toys with declared assessable value of ₹.4,78,852/- which was rejected and re-determined as ₹.48,32,942/-, with BIS-violated toys worth ₹.44,14,490/-. In both the aforesaid cases, the credentials were sourced from semi-literate daily wage workers from Belagavi region by one "Shri Zubair" operating with mobile number 9326609695, GST returns were filed regularly and the registered business addresses were found to be non-existent. The striking similarities in the modus operandi, the geographical concentration of dummy IEC holders (all from Belagavi region), the common handler "Shri Zubair" with similar mobile number pattern (9372311998 in the present case and 9326609695

in the parallel cases), the identical promise of monetary consideration per Bill of Entry, the common port of import (Chennai), and the nature of goods (grossly mis-declared goods, prohibited Adult Toys, BIS-violating goods, spurious cosmetics) establish beyond reasonable doubt that all three cases are interconnected and are part of a larger organized smuggling racket masterminded by Shri Zuber Peerzade operating under the alias "Shri Zubair". The systematic nature of the fraud, use of multiple dummy entities, deployment of a network of associates and ground handlers, and use of fraudulently obtained mobile connections establish that Shri Zuber Peerzade is the kingpin of an organized racket engaged in systematic smuggling of prohibited and restricted goods through Indian Customs ports.

1. The Customs Broker M/s. Fast Forward Agencies Pvt. Ltd., the authorized Customs Broker who filed the impugned Bill of Entry, has failed to exercise due diligence in verifying the credentials and bona fides of the importer as required under the Customs Brokers Licensing Regulations (CBLR), 2018. Smt. R. Louis Premalatha, the F-Card holder and Manager of the Customs Broker firm, has stated in her voluntary statement dated 25.04.2025 that they verified the KYC documents of the importer and also physically visited the importer's premises at Belagavi, however, no documentary evidence of such physical verification (travel records, verification report, photographs) was produced by the Customs Broker. Whereas, the subsequent search conducted by CGST Belagavi officers clearly established that no business operations were being conducted from the said premises. The failure of the Customs Broker to verify the genuineness of the business operations and to detect the mis-declaration of goods during the import process constitutes a breach of the professional obligations cast upon licensed Customs Brokers under Regulation 10 and Regulation 11 of the CBLR, 2018, and warrants action under Regulation 17 *ibid.*

m. The importer has grossly undervalued the imported goods by declaring a total assessable value of ₹7,46,339/- in the Bill of Entry. Additionally, it is observed that the Commercial Invoice No. RICL-240806-1 dated 06.08.2024 shows a total invoice value of USD 11,177.46, whereas the importer has declared an invoice value of USD 8,790.84 in the Bill of Entry, suppressing USD 2,387.62 (approximately ₹.2,02,714/-), thereby demonstrating deliberate undervaluation even at the invoice declaration

stage itself, which further establishes mala fide intent to defraud government revenue. Therefore, the declared value was rejected under the Provisions of Section 14 of the Customs Act, 1962 read with Rule 12 of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, and re-determined by applying the residual method under Rule 9 read with Rule 7 *ibid* (deductive method). The total re-determined assessable value based on market survey and contemporaneous import data is worked out to ₹1,76,40,642/- (*as detailed at Table V of para 8.10 supra*).

n. Out of the total re-determined assessable value of ₹1,76,40,642/-, goods worth ₹1,63,77,957/- are mis-declared and policy-infringing goods {BIS-violating goods, CDSCO-violating cosmetics, EPR-violating (e-waste and Battery Waste Management Rules 2022) electronic goods, and prohibited Adult Toys} which fall within the definition of 'prohibited goods' under Section 2(33) of the Customs Act, 1962 and are liable for absolute confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. Such goods cannot be released into the domestic market. The remaining goods worth ₹12,62,685/- (comprising Plastic Lunch Boxes, Indoor Golf Sets, T-shirts and Wooden Nails) are mis-declared & Legal Metrology infringing goods and are liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 due to mis-declaration of description and undervaluation. The duty payable on the non-policy-infringing goods (assessable value ₹12,62,685/-) is calculated to be ₹.4,54,155/- as per Table-VI above.

o. In view of the above findings, it is established that the importer M/s. H C V Enterprises (IEC: ATVPV5181B) has committed deliberate and willful mis-declaration of the description, quantity and value of the imported goods with intent to evade customs duty and to smuggle prohibited and restricted goods into India in contravention of the provisions of Section 11, Section 46(4) and Section 46(4A) of the Customs Act, 1962. The entire consignment imported vide Bill of Entry No. 5554045 dated 11.09.2024 is liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962. The importer M/s. H C V Enterprises, the IEC holder Shri Magadum Ali Haroon Vadgaonkar, the mastermind Shri Zuber Peerzade, the facilitator Shri Farhan Gorepeerzade, and the Customs Broker M/s. Fast Forward Agencies Pvt. Ltd. are liable for penal

action under the relevant provisions of the Customs Act, 1962.

p. Shri Zuber Peerzade is the principal orchestrator and mastermind who conceived and executed the entire fraudulent import scheme by systematically obtaining credentials from unsuspecting individuals, creating fictitious IEC registrations in their names, and utilizing these dummy entities to import prohibited and mis-declared goods. He controlled all business operations including GST return filings through his associates and managed on-ground operations at Chennai Port. Further, he has used a mobile number 9372311998 registered under fraudulent identity and fake address which could not be located during physical verification by the Directorate of Revenue Intelligence. By orchestrating the import of prohibited Adult Toys, BIS/EPR/CDSCO violating goods through the subject Importer and by causing gross mis-declaration of description and value with intent to evade customs duty, Shri Zuber Peerzade has rendered the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962, and is therefore liable for penalty under **Section 112** *ibid*. Further, by knowingly causing creation and use of false and incorrect declarations through his network of associates including Shri Shakib Patel and Shri Shaik Ahmed, and by facilitating the import through fabricated documents and dummy entities, Shri Zuber Peerzade is liable for penalty under **Section 114AA** of the Customs Act, 1962.

q. Shri Magadum Ali Haroon Vadgaonkar, Proprietor and IEC holder of M/s H C V Enterprises (IEC: ATVPV5181B), has allowed his credentials including Aadhaar card, PAN card, electricity bill and photographs to be misused for obtaining fraudulent GST and IEC registration in lieu of monetary consideration at the rate of ₹10,000/- per Bill of Entry. He has admitted in his voluntary statement dated 25.03.2025 that he himself has not undertaken any import-export activities and is not aware of the consignments imported using his IEC, and that he received ₹40,000/- from Shri Farhan Gorepeerzade for allowing use of his credentials. By facilitating the import of prohibited and restricted goods through his IEC, Shri Magadum Ali Haroon Vadgaonkar has rendered himself liable for penalty under **Section 117** *ibid*.

r. Shri Farhan Gorepeerzade, IEC holder of M/s Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN), has acted as a facilitator and

intermediary for Shri Zuber Peerzade by sourcing credentials from Shri Magadum Ali Haroon Vadgaonkar and facilitating the creation of fraudulent IEC and GSTIN registration for M/s H C V Enterprises. He has admitted in his voluntary statement dated 25.03.2025 that he obtained Shri Magadum's credentials on the directions of his paternal uncle Shri Zuber Peerzade, he allured Shri Magadum with the promise of monetary consideration of ₹.10,000/- per Bill of Entry. By facilitating the import of prohibited and restricted goods through the dummy IEC in contravention of customs law, Shri Farhan Gorepeerzade has rendered the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962, and is therefore liable for penalty under **Section 112** *ibid.* Further, it is observed from the voluntary statement of Shri Magadum Ali Haroon Vadgaonkar that a fake No Objection Certificate purportedly issued by his deceased grandmother Smt. Habibnisha C. Vadagaonkar (who passed away in 2018) was fabricated by Shri Farhan Gorepeerzade for the purpose of obtaining GST registration. By facilitating the creation of IEC and GSTIN registration through use of fabricated NOC and other false documents, and by knowingly causing the import through fraudulent means, Shri Farhan Gorepeerzade is liable for penalty under **Section 114AA** of the Customs Act, 1962.

s. Shri Shakib Patel (Mobile No. 7676255152), as stated in the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, has been managing works at Chennai Port on behalf of Shri Zuber Peerzade and is identified as one of the key persons involved in the racket of importing prohibited and mis-declared goods. By acting as the on-ground handler and operative for facilitating the fraudulent import operations at Chennai, Shri Shakib Patel has aided and abetted Shri Zuber Peerzade in the smuggling of prohibited Adult Toys, BIS-violating goods, spurious cosmetics and other restricted goods, thereby rendering the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962. Accordingly, Shri Shakib Patel is liable for penalty under **Section 112** of the Customs Act, 1962. Further, by knowingly causing the use of false and incorrect declarations and documents in the import process and by abetting the commission of offences under the Customs Act, 1962, Shri Shakib Patel is also liable for penalty under **Section 114AA** of the Customs Act, 1962.

t. Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* (Mobile No. 8660286632), as stated in the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025, has been associated with Shri Zuber Peerzade in the fraudulent import operations, has been calling for OTP details during the GST return filing process, and is identified as one of the key persons involved in the racket of importing prohibited and mis-declared goods. By acting as an associate and operative for facilitating the fraudulent import operations, Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* has aided and abetted Shri Zuber Peerzade in the smuggling of prohibited Adult Toys, BIS-violating goods, spurious cosmetics and other restricted goods, thereby rendering the impugned goods liable for confiscation under Section 111(d), 111 (l) and 111 (m) of the Customs Act, 1962. Accordingly, Shri Shaik Ahmed is liable for penalty under **Section 112** of the Customs Act, 1962. Further, by knowingly causing the use of false and incorrect declarations and documents in the import process and by abetting the commission of offences under the Customs Act, 1962, Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* is also liable for penalty under **Section 114AA** of the Customs Act, 1962.

u. M/s Fast Forward Agencies Pvt Ltd (Customs Broker License No. 11879, CB Code: AABCF2847GCH002), through their F-Card holder Smt. R Louis Premalatha (F-Card No. 598), filed the impugned Bill of Entry No. 5554045 dated 11.09.2024 on behalf of the importer M/s H C V Enterprises containing false and incorrect declarations regarding description, quantity and value of the imported goods. She has stated in her voluntary statement dated 25.04.2025 that they verified the KYC documents of the importer and also physically visited the importer's premises at Belagavi, however, no documentary evidence of such physical verification (travel records, verification report, photographs) was produced by the Customs Broker. Whereas, the subsequent search conducted by CGST Belagavi officers under Mahazar dated 25.03.2025 clearly established that no business operations were being conducted from the said premises and that the premises was a dilapidated structure being used for poultry purposes. Therefore, the Customs Broker has failed to verify the functioning of the client at the declared address by using reliable, independent and authentic documents, data or information, as required under **Regulation 10(n)** of the Customs Brokers Licensing Regulations (CBLR), 2018. Further, the Customs Broker has failed to exercise due

diligence to ascertain the correctness of information related to clearance of cargo, thereby failing in their professional obligation under **Regulation 10(e)** of the CBLR, 2018. Further, as per **Regulation 13** of the CBLR, 2018, the Customs Broker is responsible for the conduct of employees in the transaction of business and shall be held responsible for all acts or omissions of their employees during their employment, including the acts of Smt. R Louis Premalatha. Further, by filing the subject Bill of Entry containing false declarations contrary to the Import documents and by aiding the importer in rendering the impugned goods liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962, M/s Fast Forward Agencies Pvt Ltd is liable for penalty under **Section 112** of the Customs Act, 1962. Further, by knowingly filing the Bill of Entry with false and incorrect declarations without proper verification of the importer's credentials and business operations, M/s Fast Forward Agencies Pvt Ltd is liable for penalty under **Section 114AA** of the Customs Act, 1962. Additionally, by contravening the provisions of **Regulation 10(e), Regulation 10(n) and Regulation 13** of the Customs Brokers Licensing Regulations, 2018, M/s Fast Forward Agencies Pvt Ltd is liable for action under **Regulation 14** (grounds for revocation of licence or imposition of penalty) read with **Regulation 17** *ibid* (procedure for revoking license or imposing penalty).

14. Recommendations:

In light of the above, the following recommendations are put forward to the Assessment Group 2G, Chennai Import:

a. Amendment of Bill of Entry: The Bill of Entry No. 5554045 dated 11.09.2024 may be amended under Section 149 of the Customs Act, 1962 to reflect the actual goods imported, as identified during the detailed examination under Mahazar proceedings dated 13.03.2025 (Table-IV) viz., *"Small Plastic Lunch Box, Medium Plastic Lunch Box, Big Plastic Lunch Box, Toy Rubix Cubes, Adult Toys (multiple variants including Vibrators for Men, Adult Toys for Men, Belt Type Adult Toy with Dildos, Lady Upper Body Till Waist, Men Upper Body Till Waist, Inflatable Lady Full Body Doll, Masturbation Cups, Dildos, Dildo Sleeves, Vibration Rings, Vibration Tongue, and other anatomical replicas), Lakme 9 TO 5 Primer + Matte Powder Foundation (Cosmetics), Wooden Nails, Indoor Golf Set and Accessories, Xiaomi 120W Charging Adaptors, P18 Pro Drones and T-Shirts"* and to

update the quantity, weight and Customs Tariff Heading (CTH) as per the re-determined findings detailed in Table-V of this Investigation Report.

b. Re-determination of Assessable Value: The declared Assessable Value of ₹.7,46,339/- may be rejected under Section 14 of the Customs Act, 1962 read with Rule 12 Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, due to gross mis-declaration of description, quantity and value of goods in breach of Section 46(4) and Section 46(4A) of the Customs Act, 1962, and due to failure of the importer to establish the genuineness and accuracy of the declared transaction value. Further, the Assessable Value of the entire consignment may be re-determined under Rule 9 (Residual Method) Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 read with Rule 7 *ibid* (Deductive Method) of the as ₹.1,76,40,642/- based on market survey, contemporaneous import data and deductive valuation methodology, as detailed in Para 8 and detailed in Table-V and Table-VI of this Investigation Report.

c. Re-assessment & Recovery of Applicable Duty: In view of the above, the impugned Bill of Entry No. 5554045 dated 11.09.2024 may be re-assessed under Section 17(4) of the Customs Act, 1962, and the re-determined assessable value of ₹.1,76,40,642/- may be adopted. The applicable duty on policy-infringing goods {Adult Toys prohibited under Section 294 of Bharatiya Nyaya Sanhita, 2023 & Battery Waste Management Rules, 2022 infringing Adult Toys with battery, BIS-violating Toy Rubix Cubes, BIS/EPR violating Charging Adaptors, EPR violating Drones (Battery Waste Management Rules, 2022 as amended) and spurious Cosmetics} having assessable value of ₹.1,63,77,957/- has not been calculated as such goods fall within the definition of "prohibited goods" under Section 2(33) of the Customs Act, 1962 and are liable for absolute confiscation under Section 111(d) of the Customs Act, 1962, and cannot be allowed for clearance into the domestic market. For the mis-declared & Legal Metrology infringing goods (Plastic Lunch Boxes at Sl. No. 01-03, Wooden Nails at Sl. No. 47, Indoor Golf Set and Accessories at Sl. No. 48, and T-Shirts at Sl. No. 51 of Table-V), the applicable duty of ₹.4,54,155/- calculated on the re-determined assessable value of ₹.12,62,685/-, along with applicable interest under Section 47(2)(c) of the Customs Act, 1962 calculated from the date of importation to the date of

actual payment, may be demanded and recovered from the importer.

d. Issuance of Show Cause Notice: A Show Cause Notice under Section 124 of the Customs Act, 1962 may be issued to (i) Shri Zuber Peerzade (Mastermind and Principal Orchestrator), (ii) M/s. H C V Enterprises (IEC: ATVPV5181B) through its Proprietor and IEC Holder Shri Magadum Ali Haroon Vadgaonkar, (iii) Shri Farhan Gorepeerzade (IEC holder of M/s. Alina Overseas Trading and Facilitator), (iv) Shri Shakib Patel (Facilitator, Mobile No. 7676255152), (v) Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* (Facilitator, Mobile No. 8660286632), (vi) M/s. Fast Forward Agencies Pvt. Ltd. (Customs Broker License No. 11879, CB Code: AABCF2847GCH002), and (vii) Smt. R Louis Premalatha (Manager and F-Card Holder No. 598), for their omissions & commissions discussed above; proposing **absolute confiscation of the Adult Toys** (Items 5-46 in Table-IV) for contravention of Section 11 of the Customs Act, 1962 read with Section 294 of Bharatiya Nyaya Sanhita 2023 and for contravention of Battery Waste Management Rules, 2022 (Sl. No. 5, 12, 24, 29, 30, 33, 36, 38, 42, 43, 45 of Table-IV), **Cosmetics** (Sl. No. 15), **BIS-infringing Toys** (Sl. No. 4), BIS/EPR-infringing **Charging Adaptors** (Sl. No. 49) and **BIS/EPR-infringing Drones** (Sl. No. 50) with redetermined Assessable Value of ₹.1,63,77,957/- under Section 111(d), 111(l) & 111(m) of the Customs Act, 1962 and **confiscation of mis-declared and Legal Metrology (Packaged Commodities) Rules, 2011 infringing goods** (Plastic Lunch Boxes - Items 1-3, Golf Wooden Nails - Item 47, Accessories - Item 48, T-Shirts - Item 51) with redetermined Assessable Value of ₹.12,62,685/- under Section 111 (d), 111 (l) & 111(m) *ibid*. The latter (Table-V Sl.No. 1-3, 47-48, 51) may be considered for release to the importer on payment of redemption fine under Section 125, subject to full compliance with Legal Metrology (Packaged Commodities) Rules, 2011 labelling requirements prior to home consumption/re-export, as applicable.

e. Invocation of Penal Proceedings: Penal provisions under **Section 112** of the Customs Act, 1962 may be imposed on the mastermind Shri. Zuber Peerzade, Shri. Farhan Gorepeerzade (Facilitator), Shri Shaik Ahmed *alias Shri Shaik Mohammed Kaalepeerzade* (Mobile No. 8660286632), Shri Shakib Patel (Mobile No. 7676255152), M/s. Fast Forward Agencies Pvt. Ltd. (Customs Broker), and Smt. R Louis Premalatha (Manager and F-Card Holder) for rendering the impugned goods having a total re-determined

assessable value of ₹.1,76,40,642/- liable for confiscation and for their various commissions and omissions as detailed above; Further, for deliberate mis-declaration/use of false or incorrect documents and fraudulent Bill of Entry declarations vis-à-vis Import documents, established in the investigation, penalty under **Section 114AA** of the Customs Act, 1962 may be imposed on Shri. Zuber Peerzade, Shri. Farhan Gorepeerzade, Shri Shaik Ahmed *alias* Shri Shaik Mohammed Kaalepeerzade, Shri Shakib Patel, M/s. Fast Forward Agencies Pvt. Ltd. (Customs Broker) and Smt. R Louis Premalatha (Manager and F-Card Holder).

Further, Penal provisions under **Section 117** of the Customs Act, 1962 may be imposed on M/s. H C V Enterprises (IEC: ATVPV5181B) through its Proprietor Shri. Magadam Ali Haroon Vadgaonkar, for allowing his IEC and firm credentials to be misused for third-party imports of prohibited and restricted goods for monetary consideration in contravention of the Customs Act, 1962 and Foreign Trade (Development and Regulation) Act, 1992.

f. Action to be initiated on M/s. Fast Forward Agencies Pvt. Ltd.:

The Customs Broker M/s. Fast Forward Agencies Pvt. Ltd. (Customs Broker License No. 11879, CB Code: AABCF2847GCH002) has contravened the provisions of **Regulation 10(e)** (obligation to exercise due diligence to ascertain the correctness of any information related to clearance of cargo) and **Regulation 10(n)** (obligation to verify correctness of IEC number, GSTIN, identity of client and functioning of client at the declared address by using reliable, independent, authentic documents, data or information) of the Customs Broker Licensing Regulations, 2018. Further, as per **Regulation 13** of the CBLR, 2018, the Customs Broker is responsible for the conduct of employees in the transaction of business and shall be held responsible for all acts or omissions of their employees during their employment, including the acts of Smt. R Louis Premalatha. By contravening the provisions of Regulation 10(e), Regulation 10(n) and Regulation 13 of the CBLR, 2018, M/s. Fast Forward Agencies Pvt. Ltd. has rendered itself liable for action under **Regulation 14** read with **Regulation 17** of the CBLR, 2018. Therefore, appropriate action including imposition of monetary penalty, suspension or revocation of Customs Broker license may be initiated against M/s. Fast Forward

Assessment Group 2G, Chennai II (Import) Commissionerate,
Custom House, Chennai 600 001. group2-chencusimp@gov.in
chennaicus-group2@gov.in

2. The Additional Commissioner of Customs,
Customs Broker Section, Chennai VIII (General) Commissionerate,
Custom House, Chennai 600 001. dc-cbschennai@gov.in

Annexure to Relied-upon Documents of Investigation Report

Sl. No	RUD No.	Documents details
1	RUD1	Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s H C V Enterprises
2	RUD 2	Letter dated 27.09.2024 from O/o Commissioner of Customs, Chennai-IV (Export) Commissionerate
3	RUD 3	Detention Letter in F.No. GEN/INV/DR/63/2025-SIIB dated 11.03.2025 issued by SIIB
4	RUD 4	Examination Mahazar dated 13.03.2025
5	RUD 5	Seizure Memo dated 18.03.2025
6	RUD 6	Search Mahazar dated 25.03.2025
7	RUD 7	SDR for IEC linked mobile number 9880550286
8	RUD 8	Voluntary Statement dated 25.03.2025 recorded from Shri. Magadum Ali Haroon Vadgaonkar (Proprietor and IEC Holder
9	RUD 9	Voluntary Statement dated 25.03.2025 recorded from Shri. Farhan Gorepeerzade
10	RUD 10	Voluntary Statement dated 25.04.2025 recorded from Smt. R Louis Premalatha
11	RUD 10A	Voluntary Statement dated 22.01.2026 recorded from Shri. Goutham, Private Person
12	RUD 11	Search Requisition Letter dated 26.06.2025 addressed to Additional Commissioner of Customs, Mangaluru Customs
13	RUD 12	Search Report dated 30.07.2025 received from Assistant Commissioner of Customs, Customs Division, Mangaluru Customs
14	RUD 13	Search Requisition Letter dated 11.12.2025 addressed to Additional Commissioner of Customs, Mumbai Zone - III
15	RUD 14	DRI Mumbai Zonal Unit Search Report dated 20.08.2025 in F.No. DRI/MZU/B-Cell/Follow up/2024
16	RUD 15	Market Survey
17	RUD 16	SCN dated 10.12.2025 issued to M/s. J P Enterprises (IEC No. EYSPP2328Q)

18	RUD 17	SCN dated 29.10.2025 issued to M/s. A G Traders (IEC No. CBIPP2922F)
19	RUD 18	SCN dated 04.11.2025 issued to M/s. Alina Overseas Trading (IEC No. CSIPG0170P)
20	RUD 19	SCN dated 17.10.2025 issued to M/s. WB Enterprises (IEC - GJFPB7231E)
21	RUD 20	SCN dated 12.11.2025 issued to M/s. WB Enterprises (IEC - GJFPB7231E)
22	RUD 21	SCN dated 05.12.2025 issued to M/s. WB Enterprises (IEC - GJFPB7231E)
23	RUD 22	Letter dated 17.09.2025 intimating first Extension for issuance of SCN
24	RUD 23	Letter dated 10.12.2025 intimating second Extension for issuance of SCN

	अवन्तमीमाभुक्त (निवारक) का कार्यालय,
	OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
	सुलभाभुक्तअभुक्तविभाग, नवीनमीमाभुक्तभवन,
	RUMMAGING AND INTELLIGENCE DIVISION, NEW CUSTOM
	HOUSE.
	बल्लार्ड एस्टेट, मुंबई - 400 001
	BALLARD ESTATE, MUMBAI - 400 001.
	Email :hqicrl.prev-mumbai@gov.in

03-02-2026

To,

The Deputy Commissioner of customs,
Office of the Principal Commissioner of Customs, Chennai III,
Custom House, No. 60, Rajaji Salai,
Chennai - 600 001.

Sir,

Sub: Request to effect searches at the premises of Shri Zuber Peerzade
in the case M/s. H C V Enterprises (IEC : ATPPV5181B)- reg.

Please refer to your office letter F. No. Gen/INV/DR/63/2025-SIIB dated
11.12.2025 regarding above mentioned subject.

In this regard, it is to inform that this office deputed a team of officers to
search on 22.01.2026 to the following address.

Sr. no.	Name and address of the persons
1.	Shri Zuber Peerzade. Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST. Mumbai - 400 001.

The copy of panchanama and a copy of search warrant is enclosed
herewith for further necessary action at your end please.

Digitally signed by
Sachin Narayan Dhurve
Date: 03-02-2026
18:30:31

SACHIN NARAYAN DHURVE

Assistant Commissioner of Custom
ASSISTANT COMMISSIONER

Encl: As above

Panchnama dated 22.01.2026 drawn at the premises of Shri Zuber Peerzade, Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST, Mumbai – 400 001.

Sr. No.	Name & Address of Panchas S/Shri	Age (In Yrs.)	Occupation
1.	Shri Manu Nair, Flat No. 112, Bldg. No. 8, Sunshine Green Park, Phase 3, Plot C, Vasai (East) – 401 208. Aadhar No. 4121 0391 4603.	36	Private Job.
2.	Shri Akshay Bhosale, Room No. 8, Triveni Apartment, Opp. Achole Talao, Achole Road, Nalasopara (East), Palghar – 401 209. Aadhar No. : 7659 6455 5338	31	Private Service.

P₁
X. M. 22/01/26
We the above mentioned panchas were called upon at the location situated at Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST, Mumbai – 400 001, by Mr. Anil Ghate and Ms. Sireesha Adapala, who introduced himself as Intelligence Officer (IO) of Rummaging and Intelligence (R&I) wing, Mumbai Zone III, by showing his Identity Card, at 15.00 hrs on 22.01.2026. Here the said officer introduced us to his other colleagues present there Mr. Mathias Coutinho, Senior Intelligence Officer (SIO), all from R&I, Mumbai Zone III by showing their official Identity Card. (herein after collectively mentioned as the said officers) Here the said officers informed us that they are required to search the premises of Shri Zuber Peerzade, Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST, Mumbai – 400 001 the above mentioned premises with reference to an ongoing Customs Investigation at Cochin Customs. The said officers also showed us a Authorisation for Search having (CBIC-DIN NO. 1/3770430/ Dated 22.01.2026) issued by the Asst. Commissioner of Customs, R&I wing, Mumbai -400001 issued under the provisions of Section 105 of the Customs Act, 1962 and requested us to witness the entire search proceedings which will be conducted under video recording. To which we readily agreed. We the above named Panchas have put our dated signatures on the said Authorisation for Search in token of having seen the same.

1
2
Ch. Shale 22/1/26
Thereafter, we the above mentioned panchas along with the said officers proceeded towards the said premises of Shri Zuber Peerzade and gently rang the door. Here on person came forward and introduced himself as Mr. Farooq Sajjad Peerzad. Then the officers introduced themselves to him by showing their identity cards and explained the purpose of their visit. The officers produced Authorisation for Search Warrant issued by the Asst. Commissioner of Customs, R&I wing, Mumbai -400001 authorising to Mr. Mathias D Coutinho, SIO, R&I and her team to search the said residential premises. Shri Farooq Sajjad Peerzad put his dated signature on the same as a token of having seen and perused the same.

Before starting the search, the officers offered their personal search to Shri Farooq Sajjad Peerzade, which was politely declined by him and agreed to cooperate in search proceedings. Shri Farooq Sajjad Peerzade, informed that he stays there with his own son and cousin son. Further on enquiry, he was asked about Shri Zuber Peerzade. He stated that he is currently living in his home town.

The said officers in our presence and in the presence of Shri Farooq Sajjad Peerzade, thereafter systematically searched the premises in an orderly manner. During the search proceeding from the premises, nothing incriminating was found or seized or taken.

The panchnama ended at the same place and same date on 22.01.2026 at 18.00 hrs. The whole search proceeding was recorded in the mobile phone carried by the officers.

After concluding the search, the panchanama was carried out in a peaceful and systematic manner and no untoward incident occurred and no damage to the property was caused. No religious feelings were hurt. The officers offered their personal search before leaving the premises, which was politely declined by Shri Farooq Sajjad Peerzade.

This panchanama has been drawn correctly as witnessed by us. We have read the above panchanama and the same has been explained to us in vernacular. We have put our dated signature on each page of this panchanama in token of its correctness.

Asid
22/1/26
Drawn by me
IO, R&I, Mumbai Zone III

Pancha-I Je man
22/01/26
manu nois

Pancha-II AKR
22/1/26

The copy of the panchanama has been given to me.

Shri Farooq Sajjad Peerzade 22/1/26
Shri Farooq Sajjad Peerzade.

	<u>अपूर्वजीवाभुक्त) निवारक (कायस्थान),</u>
	OFFICE OF THE COMMISSIONER OF CUSTOMS
	(PREVENTIVE)
	<u>उत्पादशीर्षवभाष्यवनाविभाग, मुंबईनिर्वाहभुक्तनम्बल,</u>
	HQIU, RUMMAGING AND INTELLIGENCE DIVISION, NEW CUSTOM HOUSE,
	<u>बेल्गार्डिस्टेट, मुंबई - 001 400</u>
	BALLARD ESTATE, MUMBAI - 400 001.
	Email : hqiur.prev-mumbai@gov.in

AUTHORISATION FOR SEARCH

[Under Section 105 of the Customs Act, 1962(52 of 1962)]

To,

Shri Mathias D Coutinho and Team,
HQIU, R&I, Preventive Commissionerate,
Mumbai.

Whereas, I have reason to believe that goods liable to confiscation or documents or things relevant to the proceedings under the Customs Act, 1962(52 of 1962) are secreted in the following place:

Shri Zuber Peerzade, Flat No.33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gate, CST, Mumbai-400001

Now, therefore, in exercise of the powers conferred upon me under Section 105 of the Customs Act, 1962, I authorize and require you to conduct search of the above mentioned place with such assistance as may be necessary and the said goods and/or documents and/or any other things relevant to the proceedings, under the said Act, found in the said place be seized forthwith for further action under the Customs Act, 1962 and rules made there under

Given, under my hand & seal this 22th day of month January, 2026.

Digitally signed by
Sachin Narayan Dhurve
Date: 22-01-2026

14:09:24
Sachin N. Dhurve

Assistant. Commissioner of Customs P
Seal of Issuing Authority



Farooq S. Peerzade

6360725344

 					Port Code INMAA1 BE No 5554045 BE Date 11/09/2024 BE Type H IEC/Br ATVPV5181B/0 FIRST COPY GSTIN/TYPE 29ATVPV5181B2ZZ/G CB CODE AABCF2847GCH002 TYPE INV ITEM CONT Nos 1 5 1 PKG 819 G.WT (KGS) 16750							
INDIAN CUSTOMS PORT : CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001 BILL OF ENTRY FOR HOME CONSUMPTION					BE0110920242120							
PART - I - BILL OF ENTRY SUMMARY												
A. STATUS	1.BE STATUS	2.MODE	3.DEF BE	4.KACHA	5.SEC 48	6.REIMP	7.ADV BE (Y/N/P)	8.ASCESS	9.EXAM	10.HSS	11.FIRST CHECK	12. PROVI FINAL
	FIRST COPY	Sea	T	N	N	N	N	N	N	N	N	F
B. DECLARANT	13.COUNTRY OF ORIGIN CHINA						14.COUNTRY OF CONSIGNMENT CHINA					
	15.PORT OF LOADING Nansha						16.PORT OF SHIPMENT Nansha					
	1.IMPORTER NAME & ADDRESS											
	H C V ENTERPRISES											
	4803/4 1st main cross											
C. DUTY SUMMARY	1.IMPORTER NAME & ADDRESS						2.CB NAME FAST FORWARD AGENCIES PVT LTD					
	Shivaji Nagar						3.AEO					
	Belagavi						4.UCR					
	590016											
	AD CODE 6360131											
D. MANIFEST DETAILS	1.BCD	2.ACD	3.SWS	4.NCCD	5.ADD	6.CVD	7.IGST	8.G.CESS	18.TOT.ASS VAL			
	148306.6	0	14830.7		0	0	163706	0	746339			
	9.SG	10.SAED	11.GSIA	12.TTA	13.HEALTH	14.TOTAL DUTY	15.INT	16.PNLTY	17.FINE	19.TOT. AMOUNT		
						326844	0	0	65000	391844		
E. BOND DETAILS	1.IGM NO	2.IGM DATE	3.INW DATE	4.GIGMNO	5.GIGMDT	6.MAWB NO	7.DATE	8.HAWB NO	9.DATE	10.PKG	11.GW	
	2386710	29/08/2024	04/09/2024	0		A78EX26008	20/08/2024			819	16750	
F. PAYMENT DETAILS	1.BOND NO.	2.PORT	3.BOND CD	4.DEBT AMT	5.BG AMT	1.SR NO	2.CHALLAN NO	3.PAID ON	4.AMOUNT(Rs.)			
						1	2050983531		326844			
G. WH	1.WBE NO.	2.DATE	3.WBE SITE	4.WH CODE	I. INVOICE DETAILS - SUMMARY#	1.S.NO	2.INVOICE NO	3.INV. AMT	4.CUR			
						1	RICL-240806-1	8790.84	USD			
H. PROCESSING DETAILS	1.EVENT	2.DATE	3.TIME	EXCHANGE RATE		J. CONTAINER DETAILS *						
	Submission	11-SEP-24	20:37	1 USD=84.9INR								
	Assessment	11-SEP-24	21:20									
	Examination											
	OOC											
J. CONTAINER DETAILS *	1.SNO	2.LCL/ FCL	3.TRUCK	4.SEAL	5.CONTAINER NUMBER							
	1	F		0	IAAU1860629							
GLOSSARY A : DEF - Deferred Payment, REIMP - Reimport, ADV - Advance, P - Prior, HSS - HighSeaSale; B : CB - Customs Broker, AEO - Authorized Economic Operator, UCR - Unique Customs Reference; D : GIGM - Gateway IGM; G : WBE - Warehouse BE; I : OOC - Out of Charge, # Refer Part IV for full list of Invoices J : * Refer Part IV for full list of Containers, AP - Authorised Person												

Signature Not Verified

 Digitally signed by DS CENTRAL BOARD
 OF INDIRECT TAXES AND CUSTOMS 08
 Date: 2024.09.11 21:26:29 IST
 Reason: CUSTOMS
 Location: INDIA

 		Port Code	BE No	BE Date	BE Type	
		INMAA1	5554045	11/09/2024	H	
IEC/Br	ATVPV5181B/0		FIRST COPY			
GSTIN/TYPE	29ATVPV5181B2ZZ/G					
CB CODE	AABCF2847GCH002					
TYPE	INV	ITEM	CONT			
Nos	1	5	1			
PKG	819	G.WT (KGS)	16750		BE0110920242120	

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)										
A. INVOICE	1.S.NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT		4.LC NO & DATE		5.CONTRACT NO & DATE			
	1	RICL-240806-1 06-AUG-24								
B. TRANSACTING PARTIES	1.BUYER'S NAME & ADDRESS					2.SELLER'S NAME & ADDRESS				
	H C V ENTERPRISES									
	4803/4 1st main cross									
	Shivaji Nagar									
	Belagavi									
	590016									
	3.SUPPLIER NAME & ADDRESS					4.THIRD PARTY NAME & ADDRESS				
	RAYHOW INTERNATIONAL CO LIMITED									
FLAT RM P 4FLLADRO CENTRE.72										
HOI YUEN RDKWUN TONG										
HONG KONG										
5.AEO					6. AD CODE		6360131			
C. VALUATION	1.INV VALUE	2.FREIGHT	3.INSURANCE	4.HSS.	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD		
	8790.84						OTH	Rule 4 - Transaction Value		
	14.Cur USD						9.RELTD	10.SVB CH	11.SVB NO	12.DATE
	15.Term CIF									13LOA
D. COST & SERVICES	1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH				
	7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC			13.MISC CHARGE	14.ASS. VALUE
										746338.92
E. ITEM DETAILS	1.S NO.	2.CTH	3.DESCRPTION		4.UNIT PRICE	5.QUANTITY	6.UQC	7.AMOUNT		
	1	39264091	PLASTIC LUNCH BOX		.700000	3168.000000	KGS	2217.60		
	2	39264091	PLASTIC WATER BOTTLE		.600000	1357.000000	KGS	814.20		
	3	39261019	STATIONERY SET		.400000	3692.000000	KGS	1476.80		
	4	94031090	PLASTIC BABY CHAIR		.900000	2133.000000	KGS	1919.70		
	5	94031090	PLASTIC STATIONERY FOLDERS		.500000	4725.000000	KGS	2362.50		

GLOSSARY									
A : LC - Letter of Credit; B : AD - Authorized Dealer; C : HSS - High Sea Sale; D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code									

 										Port Code INMAA1 BE No 5554045 BE Date 11/09/2024 BE Type H IEC/Br ATVPV5181B/0 GSTIN/TYPE 29ATVPV5181B2ZZ/G CB CODE AABCF2847GCH002 TYPE INV ITEM CONT Nos 1 5 1 PKG 819 G.WT (KGS) 16750				 BE0110920242120							
INDIAN CUSTOMS PORT : CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001 BILL OF ENTRY FOR HOME CONSUMPTION																					
PART - III - DUTIES																					
A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION							6. FS	7. PQ	8. DC	9. WC	10. AQ					
	1	1	39264091	NOEXCISE	PLASTIC LUNCH BOX							N	N	N	N	N					
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE									
	.7	CN	3168	KGS	3168	KGS		S	N	N		GNX100									
B. ITEM DUTY	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE				30. TOTAL DUTY										
	N	N	Y	N	Y	N	188274.24				70546.3										
	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE										
	Notn No.					001/2017	001/2017														
C. OTHER DUTIES	Notn SNo.					III111	56														
	Rate	15		10		18	0		0												
	Amount	28241.1		2824.1		39481.1	0	0	0												
	Duty Fg					0	0														
A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION							6. FS	7. PQ	8. DC	9. WC	10. AQ					
	1	2	39264091	NOEXCISE	PLASTIC WATER BOTTLE							N	N	N	N	N					
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE									
	.6	CN	1357	KGS	1357	KGS		S	N	N		GNX100									
B. ITEM DUTY	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE				30. TOTAL DUTY										
	N	N	Y	N	Y	N	69125.58				25901.3										
	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE										
	Notn No.					001/2017	001/2017														
C. OTHER DUTIES	Notn SNo.					III111	56														
	Rate	15		10		18	0		0												
	Amount	10368.8		1036.9		14495.6	0	0	0												
	Duty Fg					0	0														
A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION							6. FS	7. PQ	8. DC	9. WC	10. AQ					
	1	3	39261019	NOEXCISE	STATIONERY SET							N	N	N	N	N					
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE									
	.4	CN	3692	KGS	3692	KGS		S	N	N		GNX100									
B. ITEM DUTY	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE				30. TOTAL DUTY										
	N	N	Y	N	Y	N	125380.32				46980										
	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE										
	Notn No.					001/2017	001/2017														
C. OTHER DUTIES	Notn SNo.					III111	56														
	Rate	15		10		18	0		0												
	Amount	18807		1880.7		26292.3	0	0	0												
	Duty Fg					0	0														
A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION							6. FS	7. PQ	8. DC	9. WC	10. AQ					
	1	3	39261019	NOEXCISE	STATIONERY SET							N	N	N	N	N					
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE									
	.4	CN	3692	KGS	3692	KGS		S	N	N		GNX100									
B. ITEM DUTY	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE				30. TOTAL DUTY										
	N	N	Y	N	Y	N	125380.32				46980										
	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE										
	Notn No.					001/2017	001/2017														
C. OTHER DUTIES	Notn SNo.					III111	56														
	Rate	15		10		18	0		0												
	Amount	18807		1880.7		26292.3	0	0	0												
	Duty Fg					0	0														
GLOSSARY																					
A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code																					

 		Port Code	BE No	BE Date	BE Type	
		INMAA1	5554045	11/09/2024	H	
INDIAN CUSTOMS		IEC/Br	ATVPV5181B/0 FIRST COPY			
		GSTIN/TYPE	29ATVPV5181B2ZZ/G			
PORT : CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001 BILL OF ENTRY FOR HOME CONSUMPTION		CB CODE	AABCF2847GCH002			
		TYPE	INV	ITEM	CONT	
		Nos	1	5	1	
		PKG	819	G.WT (KGS)	16750	
BE0110920242120						

PART - III - DUTIES														
A. ITEM DETAILS	1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION					6.FS	7.PQ	8.DC	9.WC	10.AQ
	1	4	94031090	NOEXCISE	PLASTIC BABY CHAIR					N	N	N	N	N
	11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE		
	.9	CN	2133	KGS	2133	KGS		S	N	N		GNX100		
	23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS	29.ASSESS VALUE		30. TOTAL DUTY					
N	N	Y	N	N	N	162982.53		82224.7						
B. ITEM DUTY	DUTY	1. BCD	2.ACD	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE			
	Notn No.					001/2017	001/2017							
	Notn SNo.					III437	56							
	Rate	25		10		18	0	0	0					
	Amount	40745.6		4074.6		37404.5	0	0	0					
Duty Fg					0	0								
C. OTHER DUTIES	DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR			
	Notn No.					011/2021								
	Notn SNo.					17								
	Rate					0		0	0					
	Amount					0		0	0					
Duty Fg					40745.63						0			

A. ITEM DETAILS	1.INVSNO	2.ITEMSN	3.CTH	4.CETH	5.ITEM DESCRIPTION					6.FS	7.PQ	8.DC	9.WC	10.AQ
	1	5	94031090	NOEXCISE	PLASTIC STATIONERY FOLDERS					N	N	N	N	N
	11.UPI	12.COO	13.C.QTY	14.C.UQC	15.S.QTY	16.S.UQC	17.SCH	18.STND/PR	19.RSP	20.REIMP	21.PROV	22.END USE		
	.5	CN	4725	KGS	4725	KGS		S	N	N		GNX100		
	23.PRODN	24.CNTRL	25.QUALFR	26.CONTNT	27.STMNT	28.SUP DOCS	29.ASSESS VALUE		30. TOTAL DUTY					
N	N	Y	N	N	N	200576.25		101190.8						
B. ITEM DUTY	DUTY	1. BCD	2.ACD	3.SWS	4.SAD	5.IGST	6.G. CESS	7.ADD	8.CVD	9.SG	10.T. VALUE			
	Notn No.					001/2017	001/2017							
	Notn SNo.					III437	56							
	Rate	25		10		18	0	0	0					
	Amount	50144.1		5014.4		46032.3	0	0	0					
Duty Fg					0	0								
C. OTHER DUTIES	DUTY	1.SP EXD	2.CHCESS	3.TTA	4.CESS	5.CAIDC	6.EAIDC	7.CUS EDC	8.CUS HEC	9.NCD	10.AGGR			
	Notn No.					011/2021								
	Notn SNo.					17								
	Rate					0		0	0					
	Amount					0		0	0					
Duty Fg					50144.06						0			

GLOSSARY											
A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code											

 		Port Code	BE No	BE Date	BE Type	
		INMAA1	5554045	11/09/2024	H	
IEC/Br	ATVPV5181B/0		FIRST COPY			
GSTIN/TYPE	29ATVPV5181B2ZZ/G					
CB CODE	AABCF2847GCH002					
TYPE	INV	ITEM	CONT			
Nos	1	5	1			
PKG	819	G.WT (KGS)	16750		BE0110920242120	

PART - IV - ADDITIONAL DETAILS											
A. SVB DETAILS											
1. INVSNO	2. ITMSNO	3. REF NO	4. REF DT	5. PRT CD	6. LAB	7. P/F	8. LOAD DATE	9. P/F			
B. PREVIOUS BEs											
1. INVSNO	2. ITMSNO	3. BE NO	4. BE DATE	5. PRT CD	6. UNITPRICE	7. CURRENCY CODE					
C. RE-IMPORT AFTER EXPORT											
1. INVSNO	2. ITMSNO	3. NOTN NO	4. SLNO	5. FRT	6. INS	7. DUTY	8. SB NO	9. SB DT	10. PORTCD	11. SINVT	12. SITEMN
D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS											
1. INVSNO	2. ITMSNO	3. TYPE	4. MANUFACT CD	5. SOURCE CY	6. TRANS CY	7. ADDRESS					
E. ACCESSORY STATUS											
1. INVSNO	2. ITMSNO	3. ACCESSORY ITEM DETAILS									
F. LICENCE DETAILS											
1. INVSNO	2. ITMSNO	3. LIC SLNO	4. LIC NO	5. LIC DATE	6. CODE	7. PORT	8. DEBIT VALUE	9. QTY	10. UQC	11. DEBIT DUTY	
G. CERTIFICATE DETAILS						H. HSS DETAILS					
1. CERTIFICATE NUMBER			2. DATE		3. TYPE	1. PRC LEVEL		2. IEC		3. BRANCH SLNO	
I. SINGLE WINDOW DECLARATION											
1. INVSNO	2. ITMSNO	3. INFO TYP	4. QUALIFIER			5. INFO CD	6. INFO TEXT		7. INFO MSR	8. UQC	
1	1	CHR	SQC						3168	KGS	
1	1	CTG	CPC			CPCPR	ADDQFR				
1	2	CHR	SQC						1357	KGS	
1	2	CTG	CPC			CPCPR	ADDQFR				
1	3	CHR	SQC						3692	KGS	
1	3	CTG	CPC			CPCPR	ADDQFR				
1	4	CHR	SQC						2133	KGS	
1	5	CHR	SQC						4725	KGS	
J. SINGLE WINDOW DECLARATION - CONSTITUENTS											
1. INVSNO	2. ITMSNO	3. C SNO	4. NAME			5. CODE	6. PERCENTAGE		7. YIELD PCT	8. ING	
K. SINGLE WINDOW DECLARATION - CONTROL											
1. INVSNO	2. ITMSNO	3. CONTROL TYPE		4. LOCATION		5. SRT DT	6. END DT	7. RES CD	8. RES TEXT		
L. SUPPORTING DOCUMENTS											
1. INVSNO	2. ITMSNO	3. TYP	4. ICEGATE ID	5. IRN		6. DOC CODE	7. ISSUE PLACE	8. ISSUE DT	9. EXP DT		
0	0	70400	KMMFRS1995	2024090300064830			CHINA	20-AUG-24			
1	0	38000	KMMFRS1995	2024090300064831			CHINA	06-AUG-24			
1	0	27100	KMMFRS1995	2024090300064832			CHINA	03-SEP-24			
M. CONTAINER DETAILS											
1. CONTAINER NUMBER			2. TRUCK NUMBER			3. SEAL NUMBER			4. FCL/LCL		
IAAU1860629						0			F		
N. INVOICE DETAILS											
1. S NO		2. INVOICE NO				3. INVOICE AMOUNT			4. CUR		
1		RICL-240806-1				8790.84			USD		

GLOSSARY	
A :	Ref No - SVB Reference Number, Ref Dt - SVB Reference Date; F : Code - Licence Scheme Code; G : PRC - Preceding; J : ING - Ingredient
K :	RES CD - Control Result Code, RES TXT - Control Result Text

 	<table><tr><td>Port Code</td><td>BE No</td><td>BE Date</td><td>BE Type</td></tr><tr><td>INMAA1</td><td>5554045</td><td>11/09/2024</td><td>H</td></tr><tr><td>IEC/Br</td><td colspan="3">ATVPV5181B/0 FIRST COPY</td></tr><tr><td>GSTIN/TYPE</td><td colspan="3">29ATVPV5181B2ZZ/G</td></tr><tr><td>CB CODE</td><td colspan="3">AABCF2847GCH002</td></tr><tr><td>TYPE</td><td>INV</td><td>ITEM</td><td>CONT</td></tr><tr><td>Nos</td><td>1</td><td>5</td><td>1</td></tr><tr><td>PKG</td><td>819</td><td>G.WT (KGS)</td><td>16750</td></tr></table>	Port Code	BE No	BE Date	BE Type	INMAA1	5554045	11/09/2024	H	IEC/Br	ATVPV5181B/0 FIRST COPY			GSTIN/TYPE	29ATVPV5181B2ZZ/G			CB CODE	AABCF2847GCH002			TYPE	INV	ITEM	CONT	Nos	1	5	1	PKG	819	G.WT (KGS)	16750	
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INMAA1	5554045	11/09/2024	H																															
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INDIAN CUSTOMS																																		
PORT : CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001																																		
BILL OF ENTRY FOR HOME CONSUMPTION																																		

BE0110920242120

PART - V - OTHER COMPLIANCES

COMPLIANCES	A. EXAMINATION ORDER RMS		
	A1.EXAMINATION ORDER		
	B.EXAMINATION INSTRUCTIONS		
	B1. PGA EXAMINATION INSTRUCTIONS		
	Inv No	Item No	Agency Status
	C.COMPULSORY COMPLIANCE		
	D. AC REMARKS		
	E. EXAMINATION REPORT		
	F.SUPERINTENDENT COMMENTS		
	OOC No		
	OOC Date		

ASSESSSED

 		Port Code	BE No	BE Date	BE Type	
		INMAA1	5554045	11/09/2024	H	
INDIAN CUSTOMS		IEC/Br	ATVPV5181B/0 FIRST COPY			
		GSTIN/TYPE	29ATVPV5181B2ZZ/G			
PORT : CUSTOMS HOUSE 60,RAJAJISALAI,CHENNAI-600001 BILL OF ENTRY FOR HOME CONSUMPTION		CB CODE	AABCF2847GCH002			
		TYPE	INV	ITEM	CONT	
		Nos	1	5	1	
		PKG	819	G.WT (KGS)	16750	
BE0110920242120						
PART - VI - DECLARATION						
A. DECLARATION STATEMENT	Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading/ Airway Bill /Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s)and other documents presented herewith. Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect.I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs. Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods [as per proviso to Rule 3(2)) of the Customs Valuation Rules, 2007] are specified above. Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services [in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10 (1) (a) (iii) and Rule 10 (1) (b) of Customs Valuation Rules, 2007], Royalty / Licence Fee / subsequent resale or use of goods /other payment as a condition of sale [(Please see Rule 10 (1) (c), (d) & (e) of Customs Valuation Rules, 2007] other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry. Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document. Declaration for 1/1: I certify that the information related to IUPAC & CAS number is not in my possession as the same is not provided by my supplier due to confidentiality. Declaration for 1/2: I certify that the information related to IUPAC & CAS number is not in my possession as the same is not provided by my supplier due to confidentiality. Declaration for 1/3: I certify that the information related to IUPAC & CAS number is not in my possession as the same is not provided by my supplier due to confidentiality.					
						
B. AUTHORIZED SIGNATORY	DATE PLACE AUTHORISED SIGNATORY CHA NAME :FAST FORWARD AGENCIES PVT LTD					
	96					



BILL OF LADING

Shipper
RAYHOW INTERNATIONAL CO.,LIMITED
FLAT RM P 4FLLADRO CENTRE.72
HOI YUEN RDKWUN TONG
HONG KONG

B/L No A78EX26008

copy
non-negotiable

Consignee
H C V ENTERPRISES
ADD: 4803/4 1 ST MAIN CROSS,
SHIVAJI NAGAR,BELAGAVI,
KARNATAKA-590016
GST NO: 29ATVPV5181B2ZZ**

Notify party CARRIER NOT TO BE RESPONSIBLE FOR FAILURE TO NOTIFY
SAME AS CONSIGNEE

RECEIVED by the Carrier from the Shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the Container(s) or package(s) said to contain the cargo herein mentioned to be carried subject to all the Terms and Conditions provided for on the face and back of this Bill of Lading by the Vessel named herein or any substitute at the Carrier's option and/or other means of transport, from the Place of Receipt or the Port of Loading to the Port of Discharge or the Place of Delivery shown herein and there to be delivered unto order or assigns.
This Bill of Lading duly endorsed must be surrendered in exchange for the Goods or delivery order.
In accepting this Bill of Lading, the Merchant (as defined by Article 1 on the back hereof) agrees to be bound by all Terms and Conditions on the face and back hereof, whether written, typed, stamped, printed or otherwise incorporated, as fully as if signed by the Merchant, any local custom or privilege to the contrary notwithstanding, and agrees that all agreements or freight engagements for and in connection with the Carriage of the Goods are superseded by this Bill of Lading.
It is further agreed that Goods may be stowed on deck without notice pursuant to Article 17 on the back of this Bill of Lading.
In witness whereof, the undersigned, on behalf of the Carrier, has signed the number of Bill(s) of Lading stated above, all of this tenor and date, one of which being accomplished the others to stand void.
"On Board" means the Goods are loaded on board the ocean Vessel named in this Bill of Lading, or loaded on board rail cars, trucks, lorries, feeder ships, barges, or other means of transportation and are in the custody of an inland or ocean carrier for Combined Transport in accordance with the terms of this Bill of Lading.

SHIPPING AGENT REFERENCES COMPLETE NAME AND ADDRESS

INTERASIA SHIPPING LINES INDIA PVT, LTD,
FIRST FLOOR, NEW NO. 192, (OLD NO.879) POONAMALLEE
HIGH ROAD, CHENNAI, TAMIL NADU, 600084, INDIA
TEL : 61300300 FAX : 26454200

Ocean vessel / Voy No
INTERASIA CATALYST W044

Port of loading GUANGZHOU NANSHA, CHINA
Place of receipt GUANGZHOU NANSHA, CHINA

Pre-carriage by

Port of discharge CHENNAI, INDIA
Place of delivery CHENNAI, INDIA

Marks & Nes; Container No / Seal No	No of packages or containers	Kind of Packages; Description of goods	Gross weight / Measurement
N/M		"SHIPPER'S PACK LOAD COUNT & SEAL"	16,750.000
FCL/FCL	1 CTR	"SAID TO CONTAIN"	KGS
CONTAINER AS ATTACHED LIST	(819 CTNS)	PLASTIC LUNCH BOX	68.0000
		HSN CODE: 39264090	CBM
		PLASTIC WATER BOTTLE	
		HSN CODE.39269099	
		**IEC NO: ATVPV5181B	
		PAN NO: ATVPV5181B	
		EMAIL ID: HCVENTERPRISES@GMAIL.COM	
		PHONE NO: 9881825906	
		"FREIGHT PREPAID"	
		SAY : ONE CONTAINER ONLY	
Freight payable at GUANGZHOU NANSHA	Ex. Rate 7.38	No of original B(s)/L ZERO (0)	Place and date of issue GUANGZHOU AUG 06 2024

Date AUG 06 2024
Laden on board
INTERASIA CATALYST W044
GUANGZHOU NANSHA, CHINA
SHENZHEN IAL INTERNATIONAL SHIPPING AGENCY CO., LTD GUANGZHOU
BRANCH
AS AGENT FOR THE CARRIER INTERASIA LINES
SINGAPORE PTE. 97TD.



Ocean Vessel: INTERASIA CATALYST

Voyage No: W044

B/L No: : A78EX26008

ICAT

Place of receipt: GUANGZHOU NANSHA, CHINA

Place of delivery: CHENNAI, INDIA

*** B/L Attached List ***

SHEET: 1 OF 1

<<Container>>

Ctnr Code	Type	Seal Code	Pkg Unit		Gross Weight (KGS)	Measurement (CBM)
FCL/FCL IAAU1860629	40SD96	IAAG612319	819	CTNS	16750.000	68.0000

Signature Not Verified
Digitally signed by R LOUIS PREM LATHA
Date: 2024.09.03 10:31:58 IST
Reason: Secure Document
Location: india



RAYHOW INTERNATIONAL CO.,LIMITED**COMMERIAL INVOICE****TO : H C V ENTERPRISES****INVOICE NO.RICL-240806-1****ADD: 4803/4 1ST MAIN CROSS,****DATE: 06.08.2024****SHIVAJI NAGAR, BELAGAVI,****TERM:CIF CHENNAI****KARNATAKA-590016****PAYMENT TERMS: D/P AT 90 DAYS****IEC NO : ATPPV5181B****PORT OF LOADING: NANSHA,CHINA****GSTIN NO : 33ATVPV5181B2ZZ****PORT OF DISCHARGE: CHENNAI ,INDIA****SHIPMENT PER: BY SEA**

S.NO	DESCRIPTION	UNIT	U.PRICE USD/KG	TOTAL QTY'	TOTAL AMOUNT
1	PLASTIC LUNCH BOX	KGS	0.90	3168	2851.20
2	PLASTIC WATER BOTTLE	KGS	0.80	1357	1085.76
3	STATIONERY SET	KGS	0.50	3692	1845.90
4	PLASTIC BABY CHAIR	KGS	1.2	2133	2559.60
5	PLASTIC STATIONERY FOLDERS	KGS	0.60	4725	2835.00
SAY IN USD : ELEVEN THOUSAND ONE HUNDRED SEVENTY SEVEN AND FOURTY SIX CENTS ONLY					11177.46

Net Weight: 15075 KGS**Gross Weight: 16750KGS****Total Ctn : 819 CTN**

Signature Not Verified

Digitally signed by R LOUIS PREMALATHA
Date: 2024.09.03 10:31:59 IST
Reason: Secure Document
Location: India



RAYHOW INTERNATIONAL CO.,LIMITED

FLAT RM P 4FLLADRO CENTRE,72 HOI YUEN RDKWUN TONG HONGKONG

PACKING LIST

TO : H C V ENTERPRISES

**ADD: 4803/4 1ST MAIN CROSS,
SHIVAJI NAGAR, BELAGAVI,**

KARNATAKA-590016

IEC NO : ATVPV5181B

GSTIN NO : 33ATVPV5181B2ZZ

INVOICE NO.RICL-240806-1

DATE: 06.08.2024

TERM:CIF CHENNAI

PAYMENT TERMS: D/P AT 90 DAYS

SHIPMENT PER: BY SEA

S.NO	DESCRIPTION	CTNS	TOTAL N.W	TOTAL G.W	TOTAL CBM
1	PLASTIC LUNCH BOX	156	3168	3520	12.5
2	PLASTIC WATER BOTTLE	84	1357.2	1508	6.7
3	STATIONERY SET	171	3691.8	4102	13
4	PLASTIC BABY CHAIR	158	2133	2370	15.8
5	PLASTIC STATIONERY FOLDERS	250	4725	5250	20
Total		819		16750.00	68

Net Weight: 15075 KGS

Gross Weight: 16750KGS

Total Ctn : 819 CTN





Signature Not Verified
Digitally signed by R LOUIS PREMALATHA
Date: 2024.09.03 10:31:59 IST
Reason: Secure Document
Location: India



भारत सरकार / Govt of India वित्त मंत्रालय / Ministry of Finance राजस्व विभाग / Dept of Revenue दूरभाष / Telephone: 25254461 फैक्स / Fax : 25221861 Email : docksadmin- chennai4.com		

भारत सरकार
GOVERNMENT OF INDIA

आयुक्त सीमा शुल्क का कार्यालय, चेन्नै-IV
OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI-IV

सीमा शुल्क भवन, चेन्नै-600 001.
CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI-600001

F. No.: CUS/SHED/MISC/1226/2024-Docks

दिनांक/Dated: 27-09-2024

To
The Additional Commissioner of Customs,
Special Intelligence and Investigation Branch,
Preventive Commissionerate,
Custom House, Chennai-600 001.

Sir,

SUB: Import by M/s. H C V Enterprises (IEC- ATVPV5181B) vide
Bill of Entry No. – 5554045 dated 11.09.2024 – Reg.

Please refer to the above-mentioned subject.

2. M/s. H C V Enterprises (IEC- ATVPV5181B) filed the B/E no. 5554045 dated 11.09.2024 through their customs broker, M/s. Fast Forward Agencies Pvt Ltd. The declared goods in the B/E were the plastic lunch box, plastic water bottle, stationery set, plastic baby chair, plastic stationery folders. The subject consignment was marked for 100% examination as per rms system examination order.

3. The above-said consignment was examined by the shed officers and on examination Adult sex toys, Drones, Cosmetics, Rubik Cube toys, mobile charging adaptors, golf accessories etc were found undeclared/concealed and only one declared item in the bill of entry was found i.e. plastic lunch box. Most of the goods found on examination are undeclared goods. Adult sex toys are prohibited goods and Drones, cosmetics are prohibited without license. Rubik Cube toys and mobile charging adaptors require BIS compliance. The shed officers prepared a detailed inventory (copy enclosed) of the goods found in the examination.

4. Since there was a complete mis-declaration and all mis-declared goods are either prohibited or prohibited without license from DGFT & Drugs and Cosmetics Act, 1940 or require BIS compliance, the case is

being forwarded to SIIB for further investigation and also to verify their past clearance. The details of the previous import consignments cleared by the importer from 01.03.2024 to 15.09.2024 are furnished below:

S.No.	BE No.	BE Date	Assessable Value	Duty Paid	Goods Description
1	2767254	27.03.2024	1039752	362609	Plastic lunch box, plastic water bottle, empty gift box
2	4634237	22.07.2024	912018	310059	Notebook, EVA floor mat, study desk, pencil, pocket file etc
3	4972099	09.08.2024	636192	240797	Neck paper roll, door mat, hair clipper etc
4	5038864	13.08.2024	724365	250925	Saving box, stationery set
5	5323228	30.08.2024	713588	210097	Writing board, hand pump, stationery set
6	5557202	12.09.2024	815719	266549	Bags, photo frame, maniquine set

Since, there are past clearance which needs further examination, the same is forwarded along with import documents for necessary action at your end. The LRM may consider inserting alert against the importer and the role of Customs Broker may also be investigated

5. This issues with approval of the Commissioner of Customs (Export).

Yours faithfully,

Encl: As above.

(M SATHISH KUMAR)

अपर सीमा शुल्क आयुक्त

Additional Commissioner of Customs

डॉक्स-चेन्नई निर्यात

(DOCKS-CHENNAI EXPORT)

Signed by M Sathishkumar

Date: 27-09-2024 15:29:59



INDIAN CUSTOMS

PORT : CUSTOMS HOUSE 60, RAJAJISALAI, CHENNAI-600001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMAA1	5554045	11/09/2024	H
IEC/Br	ATVPV5181B/0	FIRST COPY	
GSTIN/TYPE	25ATVPV5181B22Z/G		
CB CODE	AABCF2847GCHD02		
TYPE	INV	ITEM	CONT
Nos	1	5	1
PKG	819	G.WT (KGS)	16750

BE0110920242120

PART - I - BILL OF ENTRY SUMMARY

A. STATUS	1. BE STATUS	2. MODE	3. DEF BE	4. KACHA	5. SEC 48	6. REIMP	7. ADV BE (Y/N/P)	8. ASSESS	9. EXAM	10. HSS	11. FIRST CHECK	12. PROV FINAL
	FIRST COPY	Sea	T	N	N	N	N	N	N	N	N	CHINA
B. DECLARANT	1. IMPORTER NAME & ADDRESS						14. COUNTRY OF ORIGIN					
	H C V ENTERPRISES 4803/4 1st main cross Shivaji Nagar Debagavi 590016						Nansha					
C. DUTY SUMMARY	2. CB NAME						16. PORT OF SHIPMENT					
	FAST FORWARD AGENCIES PVT LTD						Nansha					
D. MANIFEST DETAILS	3. AEO						17. PORT OF SHIPMENT					
	4. UCR											
E. BOND DETAILS	AD CODE						18. TOT ASS VAL					
	6360131						746339					
F. PAYMENT DETAILS	1. BCD						19. TOT AMOUNT					
	148306.8						391844					
G. WH	2. ACD						20. TOT AMOUNT					
	0						391844					
H. PROCESSING DETAILS	3. SWS						21. TOT AMOUNT					
	14850.7						391844					
I. INVOICE DETAILS - SUMMARY	4. NCCD						22. TOT AMOUNT					
	0						391844					
J. CONTAINER DETAILS	5. ADD						23. TOT AMOUNT					
	0						391844					
K. CONTAINER DETAILS	6. CVD						24. TOT AMOUNT					
	0						391844					
L. CONTAINER DETAILS	7. IGST						25. TOT AMOUNT					
	163706						391844					
M. CONTAINER DETAILS	8. G. CESS						26. TOT AMOUNT					
	0						391844					
N. CONTAINER DETAILS	9. SG						27. TOT AMOUNT					
	10. SAED						391844					
O. CONTAINER DETAILS	11. GSIA						28. TOT AMOUNT					
	12. TTA						391844					
P. CONTAINER DETAILS	13. HEALTH						29. TOT AMOUNT					
	14. TOTAL DUTY						391844					
Q. CONTAINER DETAILS	15. INT						30. TOT AMOUNT					
	0						391844					
R. CONTAINER DETAILS	16. PNLT						31. TOT AMOUNT					
	0						391844					
S. CONTAINER DETAILS	17. FINE						32. TOT AMOUNT					
	65000						391844					
T. CONTAINER DETAILS	18. TOT ASS VAL						33. TOT AMOUNT					
	746339						391844					
U. CONTAINER DETAILS	19. TOT AMOUNT						34. TOT AMOUNT					
	391844						391844					
V. CONTAINER DETAILS	20. TOT AMOUNT						35. TOT AMOUNT					
	391844						391844					
W. CONTAINER DETAILS	21. TOT AMOUNT						36. TOT AMOUNT					
	391844						391844					
X. CONTAINER DETAILS	22. TOT AMOUNT						37. TOT AMOUNT					
	391844						391844					
Y. CONTAINER DETAILS	23. TOT AMOUNT						38. TOT AMOUNT					
	391844						391844					
Z. CONTAINER DETAILS	24. TOT AMOUNT						39. TOT AMOUNT					
	391844						391844					
AA. CONTAINER DETAILS	25. TOT AMOUNT						40. TOT AMOUNT					
	391844						391844					
AB. CONTAINER DETAILS	26. TOT AMOUNT						41. TOT AMOUNT					
	391844						391844					
AC. CONTAINER DETAILS	27. TOT AMOUNT						42. TOT AMOUNT					
	391844						391844					
AD. CONTAINER DETAILS	28. TOT AMOUNT						43. TOT AMOUNT					
	391844						391844					
AE. CONTAINER DETAILS	29. TOT AMOUNT						44. TOT AMOUNT					
	391844						391844					
AF. CONTAINER DETAILS	30. TOT AMOUNT						45. TOT AMOUNT					
	391844						391844					
AG. CONTAINER DETAILS	31. TOT AMOUNT						46. TOT AMOUNT					
	391844						391844					
AH. CONTAINER DETAILS	32. TOT AMOUNT						47. TOT AMOUNT					
	391844						391844					
AI. CONTAINER DETAILS	33. TOT AMOUNT						48. TOT AMOUNT					
	391844						391844					
AJ. CONTAINER DETAILS	34. TOT AMOUNT						49. TOT AMOUNT					
	391844						391844					
AK. CONTAINER DETAILS	35. TOT AMOUNT						50. TOT AMOUNT					
	391844						391844					
AL. CONTAINER DETAILS	36. TOT AMOUNT						51. TOT AMOUNT					
	391844						391844					
AM. CONTAINER DETAILS	37. TOT AMOUNT						52. TOT AMOUNT					
	391844						391844					
AN. CONTAINER DETAILS	38. TOT AMOUNT						53. TOT AMOUNT					
	391844						391844					
AO. CONTAINER DETAILS	39. TOT AMOUNT						54. TOT AMOUNT					
	391844						391844					
AP. CONTAINER DETAILS	40. TOT AMOUNT						55. TOT AMOUNT					
	391844						391844					
AQ. CONTAINER DETAILS	41. TOT AMOUNT						56. TOT AMOUNT					
	391844						391844					
AR. CONTAINER DETAILS	42. TOT AMOUNT						57. TOT AMOUNT					
	391844						391844					
AS. CONTAINER DETAILS	43. TOT AMOUNT						58. TOT AMOUNT					
	391844						391844					
AT. CONTAINER DETAILS	44. TOT AMOUNT						59. TOT AMOUNT					
	391844						391844					
AU. CONTAINER DETAILS	45. TOT AMOUNT						60. TOT AMOUNT					
	391844						391844					
AV. CONTAINER DETAILS	46. TOT AMOUNT						61. TOT AMOUNT					
	391844						391844					
AW. CONTAINER DETAILS	47. TOT AMOUNT						62. TOT AMOUNT					
	391844						391844					
AX. CONTAINER DETAILS	48. TOT AMOUNT						63. TOT AMOUNT					
	391844						391844					
AY. CONTAINER DETAILS	49. TOT AMOUNT						64. TOT AMOUNT					
	391844						391844					
AZ. CONTAINER DETAILS	50. TOT AMOUNT						65. TOT AMOUNT					
	391844						391844					
BA. CONTAINER DETAILS	51. TOT AMOUNT						66. TOT AMOUNT					
	391844						391844					
BB. CONTAINER DETAILS	52. TOT AMOUNT						67. TOT AMOUNT					
	391844						391844					
BC. CONTAINER DETAILS	53. TOT AMOUNT						68. TOT AMOUNT					
	391844						391844					
BD. CONTAINER DETAILS	54. TOT AMOUNT						69. TOT AMOUNT					
	391844						391844					
BE. CONTAINER DETAILS	55. TOT AMOUNT						70. TOT AMOUNT					
	391844						391844					
BF. CONTAINER DETAILS	56. TOT AMOUNT						71. TOT AMOUNT					
	391844						391844					
BG. CONTAINER DETAILS	57. TOT AMOUNT						72. TOT AMOUNT					
	391844						391844					
BH. CONTAINER DETAILS	58. TOT AMOUNT						73. TOT AMOUNT					
	391844						391844					
BI. CONTAINER DETAILS	59. TOT AMOUNT						74. TOT AMOUNT					
	391844						391844					
BJ. CONTAINER DETAILS	60. TOT AMOUNT						75. TOT AMOUNT					
	391844						391844					
BK. CONTAINER DETAILS	61. TOT AMOUNT						76. TOT AMOUNT					
	391844						391844					
BL. CONTAINER DETAILS	62. TOT AMOUNT						77. TOT AMOUNT					
	391844						391844					
BM. CONTAINER DETAILS	63. TOT AMOUNT						78. TOT AMOUNT					
	391844						391844					
BN. CONTAINER DETAILS	64. TOT AMOUNT						79. TOT AMOUNT					
	391844						391844					
BO. CONTAINER DETAILS	65. TOT AMOUNT						80. TOT AMOUNT					
	391844						391844					
BP. CONTAINER DETAILS	66. TOT AMOUNT						81. TOT AMOUNT					
	391844						391844					
BQ. CONTAINER DETAILS	67. TOT AMOUNT						82. TOT AMOUNT					
	391844						391844					
BR. CONTAINER DETAILS	68. TOT AMOUNT						83. TOT AMOUNT					
	391844						391844					
BS. CONTAINER DETAILS	69. TOT AMOUNT						84. TOT AMOUNT					
	391844						391844					
BT. CONTAINER DETAILS	70. TOT AMOUNT						85. TOT AMOUNT					
	391844						391844					
BU. CONTAINER DETAILS	71. TOT AMOUNT						86. TOT AMOUNT					
	391844						391844					
BV. CONTAINER DETAILS	72. TOT AMOUNT						87. TOT AMOUNT					
	391844						391844					
BW. CONTAINER DETAILS	73. TOT AMOUNT						88. TOT AMOUNT					
	391844						391844					
BX. CONTAINER DETAILS	74. TOT AMOUNT						89. TOT AMOUNT					
	391844						391844					
BY. CONTAINER DETAILS	75. TOT AMOUNT						90. TOT AMOUNT					
	391844						391844					
BZ. CONTAINER DETAILS	76. TOT AMOUNT						91. TOT AMOUNT					
	391844						391844					
CA. CONTAINER DETAILS	77. TOT AMOUNT						92. TOT AMOUNT					
	391844						391844					
CB. CONTAINER DETAILS	78. TOT AMOUNT						93. TOT AMOUNT					
	391844						391844					
CC. CONTAINER DETAILS	79. TOT AMOUNT						94. TOT AMOUNT					
	391844						391844					
CD. CONTAINER DETAILS	80. TOT AMOUNT						95. TOT AMOUNT					
	391844						391844					
CE. CONTAINER DETAILS	81. TOT AMOUNT						96. TOT AMOUNT					
	391844						391844					
CF. CONTAINER DETAILS	82. TOT AMOUNT						97. TOT AMOUNT					
	391844						391844					
CG. CONTAINER DETAILS	83. TOT AMOUNT						98. TOT AMOUNT					
	391844						391844					
CH. CONTAINER DETAILS	84. TOT AMOUNT						99. TOT AMOUNT					
	391844						391844					
CI. CONTAINER DETAILS	85. TOT AMOUNT						100. TOT AMOUNT					
	391844						391844					
CJ. CONTAINER DETAILS	86. TOT AMOUNT						101. TOT AMOUNT					
	391844						391844					
CK. CONTAINER DETAILS	87. TOT AMOUNT						102. TOT AMOUNT					
	391844						391844					
CL. CONTAINER DETAILS	88. TOT AMOUNT						103. TOT AMOUNT					
	391844						391844					
CM. CONTAINER DETAILS	89. TOT AMOUNT						104. TOT AMOUNT					
	391844						391844					
CN. CONTAINER DETAILS	90. TOT AMOUNT						105. TOT AMOUNT					
	391844						391844					
CO. CONTAINER DETAILS	91. TOT AMOUNT						106. TOT AMOUNT					
	391844						391844					
CP. CONTAINER DETAILS	92. TOT AMOUNT						107. TOT AMOUNT					
	391844						391844					
CQ. CONTAINER DETAILS	93. TOT AMOUNT						108. TOT AMOUNT					
	391844						391844					
CR. CONTAINER DETAILS	94. TOT AMOUNT						109. TOT AMOUNT					
	391844						391844					
CS. CONTAINER DETAILS	95. TOT AMOUNT						110. TOT AMOUNT					
	391844						391844					
CT. CONTAINER DETAILS	96. TOT AMOUNT						111. TOT AMOUNT					
	391844						391844					
CU. CONTAINER DETAILS	97. TOT AMOUNT						112. TOT AMOUNT					
	391844						391844					
CV. CONTAINER DETAILS	98. TOT AMOUNT						113. TOT AMOUNT					
	391844						391844					
CW. CONTAINER DETAILS	99. TOT AMOUNT						114. TOT AMOUNT					
	391844						391844					
CX. CONTAINER DETAILS	100. TOT AMOUNT						115. TOT AMOUNT					
	391844						391844					
CY. CONTAINER DETAILS	101. TOT AMOUNT						116. TOT AMOUNT					
	391844						391844					
CZ. CONTAINER DETAILS	102. TOT AMOUNT						117. TOT AMOUNT					
	391844						391844					
CA. CONTAINER DETAILS	103. TOT AMOUNT						118. TOT AMOUNT					
	391844						391844					
CB. CONTAINER DETAILS	104. TOT AMOUNT						119. TOT AMOUNT					
	391844						391844					
CC. CONTAINER DETAILS	105. TOT AMOUNT						120. TOT AMOUNT					
	391844						391844					
CD. CONTAINER DETAILS	106. TOT AMOUNT						121. TOT AMOUNT					
	391844						391844					
CE. CONTAINER DETAILS	107. TOT AMOUNT						122. TOT AMOUNT					
	391844						391844					
CF. CONTAINER DETAILS	108. TOT AMOUNT						123. TOT AMOUNT					
	391844						391844					
CG. CONTAINER DETAILS	109. TOT AMOUNT						124. TOT AMOUNT					
	391844						391844					
CH. CONTAINER DETAILS	110. TOT AMOUNT						125. TOT AMOUNT					
	391844						391844					
CI. CONTAINER DETAILS	111. TOT AMOUNT						126. TOT AMOUNT					
	391844						391844					
CJ. CONTAINER DETAILS	112. TOT AMOUNT						127. TOT AMOUNT					
	391844						391844					
CK. CONTAINER DETAILS	113. TOT AMOUNT						128. TOT AMOUNT					
	391844						391844					
CL. CONTAINER DETAILS	114. TOT AMOUNT						129. TOT AMOUNT					
	391844						391844					
CM. CONTAINER DETAILS	115. TOT AMOUNT						130. TOT AMOUNT					
	391844						391844					
CN. CONTAINER DETAILS	116. TOT AMOUNT						131. TOT AMOUNT					
	391844						391844					
CO. CONTAINER DETAILS	117. TOT AMOUNT						132. TOT AMOUNT					
	391844						391844					
CP. CONTAINER DETAILS	118. TOT AMOUNT						133. TOT AMOUNT					
	391844						391844					
CQ. CONTAINER DETAILS	119. TOT AMOUNT						134. TOT AMOUNT					
	391844						391844					
CR. CONTAINER DETAILS	120. TOT AMOUNT						135. TOT AMOUNT					
	391844						391844					
CS. CONTAINER DETAILS	121. TOT AMOUNT						136. TOT AMOUNT					
	391844						391844					
CT. CONTAINER DETAILS	122. TOT AMOUNT						137. TOT AMOUNT					
	391844						391844					
CU. CONTAINER DETAILS	123. TOT AMOUNT						138. TOT AMOUNT					
	391844						391844					
CV. CONTAINER DETAILS	124. TOT AMOUNT						139. TOT AMOUNT					
	391844						391844					
CW. CONTAINER DETAILS	125. TOT AMOUNT						140. TOT AMOUNT					
	391844						391844					
CX. CONTAINER DETAILS	126. TOT AMOUNT						141. TOT AMOUNT					
	391844						391844					
CY. CONTAINER DETAILS	127. TOT AMOUNT						142. TOT AMOUNT					
	391844						391844					
CZ. CONTAINER DETAILS	128. TOT AMOUNT						143. TOT AMOUNT					
	391844						391844					
CA. CONTAINER DETAILS	129. TOT AMOUNT						144. TOT AMOUNT					



OFFICE
STAMP

INDIAN CUSTOMS

PORT : CUSTOMS HOUSE 60, RAJAJISALAI, CHENNAI-600001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMAA1	5554045	11/09/2024	H
IEC/Br	ATVPV5181B/0	FIRST COPY	
GSTIN/TYPE	29ATVPV5181B22Z/G		
CB CODE	AABCF2847GCH002		
TYPE	INV	ITEM	CONT
Nos	1	5	1
PKG	819	G.WT (KGS)	18750

PART - II - INVOICE & VALUATION DETAILS (Invoice 1/1)

A	INVOICE	1.S NO	2.INVOICE NO. & DT.	3.PURCHASE ORDER NO & DT	4.LC NO & DATE	5.CONTRACT NO & DATE						
	1	RICL-240806-1 06-AUG-24										
B	TRANSACTION PARTIES	1.BUYER'S NAME & ADDRESS			2.SELLER'S NAME & ADDRESS							
		H C V ENTERPRISES 4803/4 1st main cross Shivaji Nagar Belagavi 590016										
		3.SUPPLIER NAME & ADDRESS			4.THIRD PARTY NAME & ADDRESS							
		RAYHOW INTERNATIONAL CO LIMITED FLAT RM P 4FLLADRO CENTRE.72 HOI YUEN RDKWUN TONG HONG KONG 5.AEO										
C	VALUATION	1.INV VALUE		2.FREIGHT	3.INSURANCE	4.HSS	5.LOADING	6.COMMN	7.PAY TERMS	8.VALUATION METHOD		
		8790.84								OTH	Rule 4 - Transaction Value	
D	COST & SERVICES	14.Cur USD		15.Term CIF		9.RELTD		10.SVB CH	11.SVB NO	12.DATE	13.LO	
		1.C&B	2.CoC	3.CoP	4.HND CHG	5.G&S	6.DOC. CH					
		7.COO	8.R & LF	9.OTH COST	10.LD / ULD	11.WS	12.OTC	13.MISC CHARGE		14.ASS. VALUE		
										746338.52		
E	ITEM DETAILS	1.S NO.	2.CTH	3.DESCRPTION		4.UNIT PRICE		5.QUANTITY	6.UQC	7.AMOUNT		
		1	39264091	PLASTIC LUNCH BOX		700000		3158.000000	KGS	2217.60		
		2	39264091	PLASTIC WATER BOTTLE		600000		1357.000000	KGS	814.20		
		3	39261019	STATIONERY SET		400000		3892.000000	KGS	1476.80		
		4	94031090	PLASTIC BABY CHAIR		900000		2133.000000	KGS	1919.70		
		5	94031090	PLASTIC STATIONERY FOLDERS		500000		4725.000000	KGS	2362.50		

GLOSSARY
A : LC - Letter of Credit, B : AD - Authorized Dealer, C : HSS - High Sea Sale, D : C&B Commission & Brokerage, CoC - Cost of Container, CoP - Co of Packing, HND CHG - Handling Charges, G&S - Goods and Service input cost, DOC CH - Document Charges, CoO - Country of Origin Certificate, R&LF - Royalty and Licence Fees, LD/ULD - Loading Unloading Charges, WS - Warranty Services, OTC - Other Costs, CTH - Customs Tariff Head, UQC - Unit Quantity Code



INDIAN CUSTOMS

PORT : CUSTOMS HOUSE 60 RAJAJISALAI, CHENNAI-600001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code
INMAA1
IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

BE No
5554045
ATVPV51819.0
29ATVPV51818222/G
AABCF2847GCH002
BE Date
11/09/2024
FIRST COPY
ITEM
5
G.WT (KGS)
16790
BE Type
H
CONT
1
BF0110920242120



PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				19. RSP	20. REIMP	21. PROV	22. END USE
					15. S.QTY	16. S.UQC	17. SCH	18. STND/PR				
	1	1	39264091	NOEXCISE	PLASTIC LUNCH BOX							
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE
	7	CN	3168	KGS	3168	KGS		S	N	N	N	N
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS			29. ASSESS VALUE		30. TOTAL DUTY	
	N	N	Y	N	Y	N			198274.24		70546.3	
	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS		7. ADD	8. CVD	9. SG	10. T. VALUE
	Notn No.					001/2017	001/2017					
	Notn SNo.					III111	56					
	Rate	15		10		18	0		0	0		
	Amount	28241.1		2824.1		39481.1	0		0	0		
	Duty Fg					0	0					
	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR	
	Notn No.					011/2021						
	Notn SNo.					17						
	Rate					0		0	0			
	Amount					0		0	0			
	Duty Fg					28241.14						

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				19. RSP	20. REIMP	21. PROV	22. END USE
					15. S.QTY	16. S.UQC	17. SCH	18. STND/PR				
	1	2	39264091	NOEXCISE	PLASTIC WATER BOTTLE							
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE
	6	CN	1357	KGS	1357	KGS		S	N	N	N	N
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS			29. ASSESS VALUE		30. TOTAL DUTY	
	N	N	Y	N	Y	N			69125.58		25901.3	
	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS		7. ADD	8. CVD	9. SG	10. T. VALUE
	Notn No.					001/2017	001/2017					
	Notn SNo.					III111	56					
	Rate	15		10		18	0		0	0		
	Amount	10368.8		1036.9		14495.6	0		0	0		
	Duty Fg					0	0					
	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR	
	Notn No.					011/2021						
	Notn SNo.					17						
	Rate					0		0	0			
	Amount					0		0	0			
	Duty Fg					10368.84						

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				19. RSP	20. REIMP	21. PROV	22. END USE
					15. S.QTY	16. S.UQC	17. SCH	18. STND/PR				
	1	3	39261019	NOEXCISE	STATIONERY SET							
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE
	4	CN	3692	KGS	3692	KGS		S	N	N	N	N
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS			29. ASSESS VALUE		30. TOTAL DUTY	
	N	N	Y	N	Y	N			125380.32		46380	
	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS		7. ADD	8. CVD	9. SG	10. T. VALUE
	Notn No.					001/2017	001/2017					
	Notn SNo.					III111	56					
	Rate	15		10		18	0		0	0		
	Amount	18807		1880.7		26292.3	0		0	0		
	Duty Fg					0	0					
	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR	
	Notn No.					011/2021						
	Notn SNo.					17						
	Rate					0		0	0			
	Amount					0		0	0			
	Duty Fg					18807.05						

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code



INDIAN CUSTOMS

PORT : CUSTOMS HOUSE 60, RAJAJISALAI, CHENNAI-600001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMAA1	5554045	11/09/2024	H
IEC/Br	ATVPV5181B/0 FIRST COPY		
GSTIN/TYPE	29ATVPV5181B2ZZG		
CB CODE	AABCF2847GCH002		
TYPE	INV	ITEM	CONT
Nos	1	5	1
PKG	819	G.WT (KGS)	16750

BE0110920242120

PART - III - DUTIES

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	4	94031090	NOEXCISE	PLASTIC BABY CHAIR				N	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE	
	9	CN	2133	KGS	2133	KGS		S	N	N		GNX100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE				30. TOTAL DUTY		
	N	N	Y	N	N	N	162982.53				82224.7		
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Notn No.					001/2017	001/2017						
	Notn SNo.				10	III437	56						
	Rate	25		4074.6		18	0		0				
	Amount	40745.6				37404.5	0	0	0				
	Duty Fg					0	0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR		
	Notn No.					011/2021							
	Notn SNo.					17							
	Rate					0		0	0				
	Amount					0		0	0				
	Duty Fg					40745.63						0	

A. ITEM DETAILS	1. INVSNO	2. ITEMSN	3. CTH	4. CETH	5. ITEM DESCRIPTION				6. FS	7. PQ	8. DC	9. WC	10. AQ
	1	5	94031090	NOEXCISE	PLASTIC STATIONERY FOLDERS				N	N	N	N	N
	11. UPI	12. COO	13. C.QTY	14. C.UQC	15. S.QTY	16. S.UQC	17. SCH	18. STND/PR	19. RSP	20. REIMP	21. PROV	22. END USE	
	5	CN	4725	KGS	4725	KGS		S	N	N		GNX100	
	23. PRODN	24. CNTRL	25. QUALFR	26. CONTNT	27. STMNT	28. SUP DOCS	29. ASSESS VALUE				30. TOTAL DUTY		
	N	N	Y	N	N	N	200576.25				101190.8		
B. ITEM DUTY	DUTY	1. BCD	2. ACD	3. SWS	4. SAD	5. IGST	6. G. CESS	7. ADD	8. CVD	9. SG	10. T. VALUE		
	Notn No.					001/2017	001/2017						
	Notn SNo.				10	III437	56						
	Rate	25		5014.4		18	0		0				
	Amount	50144.1				46032.3	0	0	0				
	Duty Fg					0	0						
C. OTHER DUTIES	DUTY	1. SP EXD	2. CHCESS	3. TTA	4. CESS	5. CAIDC	6. EAIDC	7. CUS EDC	8. CUS HEC	9. NCD	10. AGGR		
	Notn No.					011/2021							
	Notn SNo.					17							
	Rate					0		0	0				
	Amount					0		0	0				
	Duty Fg					50144.06						0	

GLOSSARY

A : INVSNO - Invoice Sr. No., UPI - Unit Price Invoiced, C.Qty - Commercial Quantity, S.Qty - Standard Quantity, FS - Food Safety and Standards Authority of India, PQ - Plant Quarantine, DC - Central Drugs Standard Control Organisation, WC - Wildlife Crime Control Bureau, AQ - Animal Quarantine and Certification Services, SCH - Scheme Code



INDIAN CUSTOMS

PORT : CUSTOMS HOUSE 60,RAJA ISALAI,CHENNAI-600001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code
INMAA1
IEC/Br
GSTIN/TYPE
CB CODE
TYPE
Nos
PKG

BE No
5554045
BE Date
11/09/2024
BE Type
H
FIRST COPY
29ATVPV5181B2ZZIG
AABCF2847GCH002
INV
1
ITEM
5
GWT (KGS)
16750
CONT
1
16750



PART - IV - ADDITIONAL DETAILS

A. SVB DETAILS										7.P/F		8.LOAD DATE		9.P/F	
1.INVSNO	2.ITMSNO	3.REF NO	4.REF DT	5.PRT CD	6.LAB										
B. PREVIOUS BEs										7.CURRENCY CODE					
1.INVSNO	2.ITMSNO	3.BE NO	4.BE DATE	5.PRT CD	6.UNITPRICE										
C. RE-IMPORT AFTER EXPORT															
1.INVSNO	2.ITMSNO	3.NOTN NO	4.SLNO	5.FRT	6.INS	7.DUTY	8.SB NO	9.SB DT	10.PORTCD	11.SINV	12.SITEMN				
D. ITEM MANUFACTURER/PRODUCER/GROWER DETAILS															
1.INVSNO	2.ITMSNO	3.TYPE	4.MANUFACT CD	5.SOURCE CY	6.TRANS CY	7.ADDRESS									
E. ACCESSORY STATUS															
3.ACCESSORY ITEM DETAILS															
1.INVSNO	2.ITMSNO														
F. LICENCE DETAILS															
1.INVSNO	2.ITMSNO	3.LIC SLNO	4.LIC NO	5.LIC DATE	6.CODE	7.PORT	8.DEBIT VALUE	9.QTY	10.UQC	11.DEBIT DUTY					
G. CERTIFICATE DETAILS															
1.CERTIFICATE NUMBER		2.DATE		3.TYPE		1.PRC LEVEL		2.IEC		3.BRANCH SLNO					
H.HSS DETAILS															
I. SINGLE WINDOW DECLARATION															
1.INVSN	2.ITMSNO	3.INFO TYP	4.QUALIFIER	5.INFO CD	6.INFO TEXT	7.INFO MSR	8.UQC								
1	1	CHR	SQC			3168	KGS								
1	1	CTG	CPC	CPCPR	ADDQFR	1357	KGS								
1	2	CHR	SQC	CPCPR	ADDQFR	3692	KGS								
1	2	CTG	CPC	CPCPR	ADDQFR	2133	KGS								
1	3	CHR	SQC			4725	KGS								
1	3	CTG	CPC	CPCPR	ADDQFR										
1	4	CHR	SQC												
1	5	CHR	SQC												
J. SINGLE WINDOW DECLARATION - CONSTITUENTS															
1.INVSN	2.ITMSNO	3.C SNO	4.NAME	5.CODE	6.PERCENTAGE	7.YIELD PCT	8.ING								
K. SINGLE WINDOW DECLARATION - CONTROL															
1.INVSN	2.ITMSNO	3.CONTROL TYPE	4.LOCATION	5.SRT DT	6.END DT	7.RES CD	8.RES TEXT								
L. SUPPORTING DOCUMENTS															
1.INVSN	2.ITMSNO	3.TYP	4.ICEGATE ID	5.IRN	6.DOC CODE	7.ISSUE PLACE	8.ISSUE DT	9.EXP DT							
0	0	70400	KMMFRS1995	2024090300064830		CHINA	20-AUG-24								
1	0	38000	KMMFRS1995	2024090300064831		CHINA	06-AUG-24								
1	0	27100	KMMFRS1995	2024090300064832		CHINA	03-SEP-24								
M. CONTAINER DETAILS															
1.CONTAINER NUMBER		2.TRUCK NUMBER		3.SEAL NUMBER		4.FCL/LCL									
IAAL1860829				0		F									
N. INVOICE DETAILS															
1.S NO		2.INVOICE NO		3.INVOICE AMOUNT		4.CUR									
1		RICL-240806-1		8790.84		USD									

GLOSSARY

A: Ref No - SVB Reference Number / Ref Dt - SVB Reference Date / F: Code - Licence Scheme Code / G: PRC - Preceding / J: ING - Ingredient
K: RES CD - Control Result Code, RES TXT - Control Result Text



INDIAN CUSTOMS

PORT : CUSTOMS HOUSE 60, RAJAJISALAI, CHENNAI-600001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type	
INMAA1	5554045	11/09/2024	H	
IEC/Br	ATVPV5181B/D	FIRST COPY		
GSTIN/TYPE	29ATVPV5181B2ZZ/G			
CB CODE	AABCF2847GCH002			
TYPE	INV	ITEM	CONT	
Nos	1	5	1	
PKG	319	G.WT (KGS)	15750	BE0110020242120

PART - V - OTHER COMPLIANCES

A. EXAMINATION ORDER RMS

A1. EXAMINATION ORDER

B. EXAMINATION INSTRUCTIONS

B1. PGA EXAMINATION INSTRUCTIONS

Inv No

Item No

Agency Status

C. COMPULSORY COMPLIANCE

D. AC REMARKS

E. EXAMINATION REPORT

F. SUPERINTENDENT COMMENTS

OOC No

OOC Date

COMPLIANCES

CO
ASSESSED



INDIAN CUSTOMS

PORT : CUSTOMS HOUSE 60, RAJAJISALAI, CHENNAI-600001
BILL OF ENTRY FOR HOME CONSUMPTION

Port Code	BE No	BE Date	BE Type
INMAA1	5554045	11/09/2024	H
IEC/B+	ATVPV51818/0	FIRST COPY	
GSTIN/TYPE	29ATVPV51818ZZ/G		
CB CODE	AABCF2847GCH002		
TYPE	INV	ITEM	CONT
Nos	1	5	1
PKG	819	G.WT (KGS)	18750

BE0118920242120

PART - VI - DECLARATION

Declaration for 0/0: I/We declare that the contents of this Bill of Entry for goods imported against above mentioned Bill of Lading / Airway Bill (Lorry Receipt/Railway Receipt numbers are in accordance with the above mentioned invoice(s) No(s) and other documents presented herewith. Declaration for 0/0: I/We declare that the contents of the above mentioned invoice(s) and documents are true and correct in every respect. I/We have not received and do not know of any other documents or information showing a different description, quantity, price, value, of the said goods and that if at any time hereafter I/We discover any document / information showing different facts, I/We will immediately make the same known to the Commissioner of Customs.

Declaration for 1/0: I/We declare that all conditions or restrictions, if any, imposed by the seller of any third party on the disposition or use of the imported goods (as per proviso to Rule 3(2) of the Customs Valuation Rules, 2007) are specified above.

Declaration for 1/0: I/We declare that there are no payments actually paid or payable for the imported goods by way of cost and services (in terms of Rules 10(1)(a)(i), Rule 10(1)(a)(ii), Rule 10(1)(a)(iii) and Rule 10(1)(b) of Customs Valuation Rules, 2007), Royalty / Licence Fee / subsequent resale or use of goods / other payment as a condition of sale (Please see Rule 10(1)(c), (d) & (e) of Customs Valuation Rules, 2007) other than those declared in the invoice which are mentioned as miscellaneous charges in this Bill of Entry.

Declaration for 1/0: I/We declare that the price paid or payable by the importer is as per the details provided above, and any price paid or payable in addition to the above will be settled with the seller at the end of a defined period by means of debit note / credit note (post & import price adjustment), which are as per the contract attached as a supporting document.

Declaration for 1/1: I certify that the information related to IUPAC & CAS number is not in my possession as the same is not provided by my supplier due to confidentiality.

Declaration for 1/2: I certify that the information related to IUPAC & CAS number is not in my possession as the same is not provided by my supplier due to confidentiality.

Declaration for 1/3: I certify that the information related to IUPAC & CAS number is not in my possession as the same is not provided by my supplier due to confidentiality.

A. DECLARATION STATEMENT

ASSESSED

B. AUTHORIZED SIGNATORY

DATE

PLACE

AUTHORISED SIGNATORY

CHA NAME : FAST FORWARD AGENCIES PVT LTD

RAYHOW INTERNATIONAL CO.,LIMITED
 FLAT RMP 4FLLADRO CENTRE,72 HOI YUEN RD&WUN TONG HONGKONG

COMMERCIAL INVOICE

TO: HCV ENTERPRISES
ADD: 48014 1ST MAIN CROSS,
SHIVAJI NAGAR, BELAGAVI,
KARNATAKA-590016
REC NO: ATVPV50018
GSTIN NO: 33ATVPV08R2ZZ

INVOICE NO: RHC1-240806-1
DATE: 06.08.2024
TERM: CIF CHENNAI
PAYMENT TERM: DP AT 90 DAYS
PORT OF LOADING: SHANGHAI, CHINA
PORT OF DISCHARGE: CHENNAI, INDIA
SHIPMENT PER: BY SEA

S.NO	DESCRIPTION	UNIT	U.PRICE USD/KG	TOTAL QTY	TOTAL AMOUNT
1	PLASTIC LUNCH BOX	KGS	0.70	3168	2217.60
2	PLASTIC WATER BOTTLE	KGS	0.60	1457	874.20
3	STATIONERY SET	KGS	0.40	3692	1476.80
4	PLASTIC BABY CHAIR	KGS	0.90	2133	1919.70
5	PLASTIC STATIONERY FOLDERS	KGS	0.50	4724	2362.00
SAY IN USD - ELEVEN THOUSAND ONE HUNDRED SEVENTY SEVEN AND FORTY SIX CENTS ONLY					8790.30

Net Weight: 15075 KGS

Gross Weight: 16750 KGS

Total Ctn : 819 CTN

For HCV ENTERPRISES


 Authorised Signatory.

RAYHOW INTERNATIONAL CO.,LIMITED

FLAT RM P4FLADRO CENTRE, 72 HOI YUEN RDKWUN TONG HONGKONG

PACKING LIST

TO : H C V ENTERPRISES

ADD: 4803/4 1ST MAIN CROSS,

SHIVAJI NAGAR, BELAGAVI,

KARNATAKA-590016

IEC NO : ATVPV5131B

GSTIN NO : 33AIVPV5181B2ZZ

INVOICE NO:RICL-240806-1

DATE: 06.08.2024

TERM:CIF CHENNAI

PAYMENT TERMS: DP AT 90 DAYS

SHIPMENT PER: BY SEA

S.NO	DESCRIPTION	CTNS	TOTAL N.W	TOTAL G.W	TOTAL CBM
1	PLASTIC LUNCH BOX	156	3168	3520	12.5
2	PLASTIC WATER BOTTLE	84	1357.2	1508	6.7
3	STATIONERY SET	171	3691.8	4102	13
4	PLASTIC BABY CHAIR	158	2133	2370	15.8
5	PLASTIC STATIONERY FOLDERS	250	4725	5250	20
Total		819		16750.00	68

Net Weight: 15075 KGS

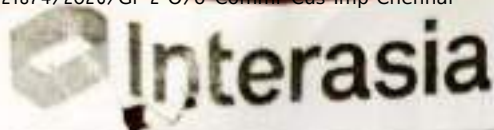
Gross Weight: 16750KGS

Total Ctn : 819 CTN



For HCV ENTERPRISES

2
Authorised Signatory



Shipper
RAYHON INTERNATIONAL CO., LIMITED
FLAT RM P 4ELLADRO CENTRE, 72
HOI YUEN RICKWUN TONG
HONG KONG

Consignee

H C V ENTERPRISES
ADD: 4803/4 1 ST MAIN CROSS,
SHIVAJI NAGAR, BELAGAVI,
KARNATAKA-590016
GST NO: 29ATVPV5181R2ZZ**

NOTIFY PARTY CARRIER NOT TO BE RESPONSIBLE FOR FAILURE TO NOTIFY
SAME AS CONSIGNEE

Carrier vessel / Vessel No
INTERASIA CATALYST

W044

Port of loading
GUANGZHOU NANSHA, CHINA

Place of receipt
GUANGZHOU NANSHA, CHINA

Pre-carriage by

Port of discharge
CHENNAI, INDIA

Place of delivery
CHENNAI, INDIA

Mark & No. Container No / Seal No	No of packages or containers	Kind of packages, Description of goods	Gross weight / Measurement
N/W		"SHIPPER'S PACK LOAD COUNT & SEAL"	16,750,000
REL/REL		"SAID TO CONTAIN"	KGS
CONTAINERS AS ATTACHED LIST	1 CTR (819 CTNS)	PLASTIC LUNCH BOX HSN CODE: 39264090 PLASTIC WATER BOTTLE HSN CODE: 39269099	68.0000 CBM
		**IB: NO: ATVPV5181B PAN NO: ATVPV5181B EMAIL ID: HCENTERPRISES@GMAIL. CCA PHONE NO: 9881825906 "FREIGHT PREPAID" SAY : ONE CONTAINER ONLY	
Freight payable at GUANGZHOU NANSHA	Ex. Rate 7.38	No of original B(s)/L ZERO (0)	Place and date of issue GUANGZHOU AUG 06 2024

BILL OF LADING

B/L No

A78EX26008

copy
non-negotiable

RECEIVED by the Carrier from the shipper in apparent good order and condition unless otherwise indicated herein, the Goods, or the Container(s) or package(s) said to contain the cargo herein mentioned in the bill of lading, to all the terms and conditions provided for on the face and back hereof, by the present bill of lading, or any subsequent bill of lading, and/or other means of transport, from the place of receipt or the port of loading to the port of discharge or the place of delivery shown herein and there to be delivered unto order or consignee.

This bill of lading fully endorsed must be surrendered in exchange for the Goods or delivery order. In accepting this bill of lading, the Merchant (as defined by Article 1 on the back hereof) agrees to be bound by all terms and conditions on the face and back hereof, whether written, typed, stamped, printed or otherwise incorporated, as fully as if expressly stated herein, any oral conditions or promises to the contrary notwithstanding, and agrees that all agreements or freight engagements for and in connection with the carriage of the Goods are superseded by this bill of lading.

It is further agreed that Goods may be stored in bulk without notice pursuant to Article 13 on the back of this bill of lading.

In witness whereof, the undersigned, on behalf of the Carrier, has signed the number of bills of lading stated herein, all of the same tenor and date, one of which being accomplished the others to stand void.

The "Merchant" means the Goods are loaded on board the vessel named herein and the bill of lading, or printed or written bill of lading, or other means of transport, or other means of transportation and are in the custody of an agent or agent holder for Combined Transport in accordance with the terms of this bill of lading.

SHIPPING AGENT REFERENCES COMPLETE NAME AND ADDRESS

INTERASIA SHIPPING LINES INDIA PVT. LTD.
FIRST FLOOR, NEW NO. 192, (OLD NO. 879) POONAMALLEE
HIGH ROAD, CHENNAI, TAMIL NADU, 600084, INDIA
TEL : 61300300 FAX : 26454200

Date AUG 06 2024

Laden on board
INTERASIA CATALYST W044
GUANGZHOU NANSHA, CHINA

SHENZHEN IAL INTERNATIONAL SHIPPING AGENCY CO., LTD GUANGZHOU
BRANCH
AS AGENT FOR THE CARRIER INTERASIA LINES
SINGAPORE PTE. LTD.

VIKING WAREHOUSING
NO.5,GNT ROAD, MOOLAKADAI
CHENNAI-600110

NORMAL WEIGHING TICKET

Print Date 07-09-2024 01:24:08 PM

Ticket Number 5.452
Transaction Number 3800
Vehicle No TN20AM6006
CONTAINER CODE 1
Party Code 1
Transporter Code 1
Challan Number
Remarks 1X40
1A.X111860620
Delivery Note Number
Shift A

CONTAINER NAME XX
Party Name XXX
Transporter Name XXX
Challan Date 04-08-2024

Challan Weight 0 kg

Date In 13-07-2022
Date Out 07-09-2024

Time In 12:28:28 PM
Time Out 01:23:19 PM

Tare Weight 13180 kg *
Gross Weight 31400 kg
Net Weight 18220 kg

* Stored Tare Weight

FAST FORWARD AGENCIES PVT. LTD

Tel: 0091 44 22323158,22322145

AABCF2B47GCH002

Fax: 0091 44 22321323

Clearing Forwarding & Shipping Agents

No. 1,40L, Ground Floor, Chakkarapani Colony, St.Thomas Mount, Chennai – 500 016, Tamilnadu, INDIA

Date: 16.09.2024

To,

The Manager
Viking CFS
Chennai.

Dear Sir,

Sub: EXAMINATION FOR CONTAINER- Reg.
Importer Name: HCV ENTERPRISES
Container No: IAAU1860629
BE NO: 5554045 11.09.2024

We hereby authorized our CHA person to do the Customs clearance and CFS activity at inside cfs on our behalf.

Mr. GOWTHAM K Aadhaar card no: 8294 7256 1467

Kindly give him the permission for Inspection and to do the formalities.

Kindly permit them to allow doing the formalities.

Thanking You,

Yours truly

For FAST FORWARD AGENCIES PVT LTD



[Handwritten Signature]
Authorised Signatory



இந்திய அரசாங்கம்

Government of India



கௌதம் கு
Gowtham K

பிறந்த நாள்/DOB: 05/05/1988

ஆண்/ MALE



8294 7256 1467

VID : 9186 3109 0406 4905

எனது ஆதார், எனது அடையாளம்





இந்திய அரசாங்கம்

Government of India



Download Date: 18/03/2021



ரெ லூயிஸ் பிரேமலதா

R Louis Premalatha

பிறந்த நாள்/DOB: 29/02/1964

பெண்/ FEMALE

Issue Date: 10/03/2021

4360 3416 3939

VID : 9114 0496 5284 7174

இந்திய அனைத்து அடையாள அமைப்பு அமைப்பு

Unique Identification Authority of India

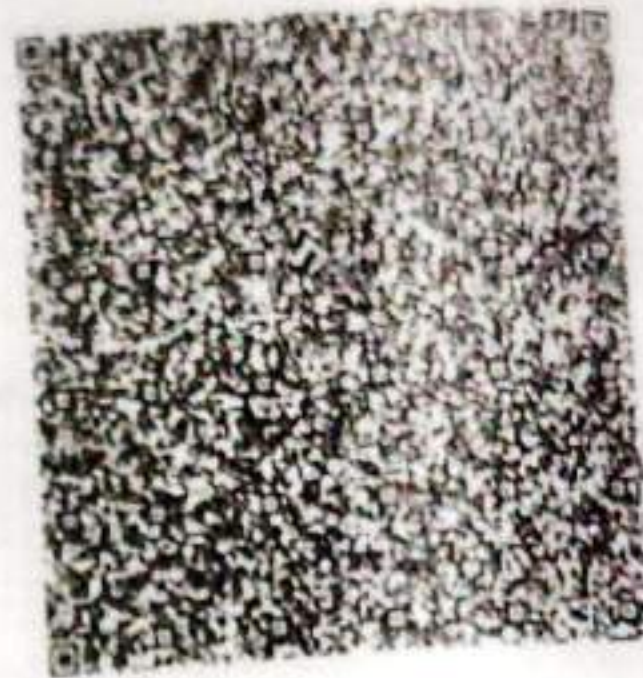


முகவரி:

W/O. Gnanasekaran, 1/40-ல, புனித
தோமையார் மலை, சக்கரபாணி காலனி
தென்னா, புனித தோமையார் மலை,
காஞ்சிபுரம்,
தமிழ் நாடு - 600016

Address:

W/O. Gnanasekaran, 1/40-L, ST. THOMAS
MOUNT, CHAKKARAPANI COLONY
CHENNAI, St. Thomas Mount,
Kancheepuram,
Tamil Nadu - 600016



4360 3416 3939

VID : 9114 0496 5284 7174



1947



help@uidai.gov.in



www.uidai.gov.in

DETAILED EXAMINATION REPORT					
S.No.	Item Description	Marks and Numbers	Cartons	Pcs/CTN	Total
1	Plastic lunch box	HRA 70(VB 100)	32	120	3840
2	Plastic lunch box	HRA 70 (VB 102)	27	160	4320
3	Plastic lunch box	HRA 70 (VB 35)	9	160	1440
4	Golf accessories	HUA 72	29	N.A	N.A
5	Shoe deodrant	NA	1	30	30
6	Garments	N.A	5	N.A	N.A
7	Mobile charging Adapter	HRA 70	7	144	1008
8	DRONES (FOR 14+ AGE)	HRA 70	20	36	720
9	COSMETICS LAKME FOUNDATION	PKD K-30	30	(24*12)	8640
10	RUBIX CUBE(TOYS)	N.A	350	360	126000
11	INSULATION	N.A	2	N.A	N.A
12	PLASTIC SCREW	N.A	2	N.A	N.A
13	Adult toy	HRA70 RV	46	100	4600
14	Adult toy (men women body)	HRA70 RV	54	1	54
15	Adult toy (electric)	HRA70 RV	18	20	360
16	Adult toy (different colour dolls)	HRA70 RV	20	100	2000
17	Adult toy (body parts)	HRA70 THO-SMS	2	(25 + 30)	55
18	Adult toy (body parts)	HRA70 RV	3	8	24
19	Adult toy half body	HRA70 RV	3	4	12
20	Adult toy	HRA70 RV	7	13	91
21	Adult toy	HRA70 RV	3	20	60
22	Adult toy body	HRA70 RV	18	2	36

23	Adult toy electric 3 in 1	HRA70 RV	1	30	30
24	Adult toy male body part	HRA70 RV	3	100+100+50	250
25	Adult toy electric	HRA70 RV	5	50	250
26	Adult toy body part	HRA70 RV	2	4	8
27	Adult toy electric	HRA70 RV	25	40	1000
28	Adult toy small electric	N.A	2	120	240
29	Adult toy body	HRA70 RV	8	6	48
30	Adult toy	HRA70 RV	17	50	850
31	Adult toy machine	HRA70 RV	1	5	5
32	Adult toy small body	HRA70 RV	5	50	250
33	Adult toy male part	HRA70 RV	5	30	150
34	Adult toys body fix	HRA70 RV	3	20	60
35	Adult toy male part	HRA70 RV	1	75	75
36	Adult toy male part	HRA70 RV	7	100	700
37	adult toy body part	HRA70 RV	10	25	250
38	Adult toy male part	HRA70 RV	6	150+150+150+150+100+100	800
39	Adult toy	HRA70 RV	1	80	80
40	Adult toy vibrator	HRA70 RV	7	100	700
41	Adult toy	THO SMS	4	100	400
42	Adult toy packing material	N.A	3	N.A	N.A

[Signature]
(C.H.A)
16/9/24

[Signature]
(E.O)

[Signature]
16/9/24
(A.O)



भारतसरकार / GOVERNMENT OF INDIA
वित्तमंत्रालय / MINISTRY OF FINANCE
राजस्वविभाग / DEPARTMENT OF REVENUE
प्रधानआयुक्तसीमाशुल्ककार्यालय, चेन्नै-III, निवारकआयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III
PREVENTIVE COMMISSIONERATE
सीमाशुल्कभवन, 60, राजाजीसालै, चेन्नै-600 001
CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI 600 001

दूरभाष / Telephone: 044-25254566

ईमेल/Email : pcommr3-cuschn@gov.in

F. No. GEN/INV/DR/63/2025-SIIB

Date: 11-03-2025

To

The Deputy/Assistant Commissioner of Customs,
M/s. Viking Warehousing CFS, No.5,
GNT Road, Moolakadai, Chennai-600110

Sir,

Sub: - Detention of goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by the Importer M/s. HCV Enterprises (IEC-ATVPV5181B) -reg.

Please refer to the above-mentioned subject.

2. It is informed that the consignment imported vide Bill of Entry No. 5554045 dated 11.09.2024 by the Importer M/s. HCV Enterprises (IEC-ATVPV5181B) in the Container bearing No. IAAU1860629 currently lying at Viking CFS is detained by SIIB and will be examined by Special Intelligence & Investigation Branch (SIIB). The subject goods may not be cleared without concurrence from SIIB.

Yours faithfully,

Signed by Kapil Gade

Date: 11-03-2025 17:13:50

Dr. Kapil Gade
Deputy Commissioner of Customs
Special Intelligence & Investigation Branch

Copy to:

1. The Deputy/Assistant Commissioner of Customs,

Docks Admin, Chennai-IV,
Custom House, Chennai-600001.

2. The Manager,
M/s. Viking Warehousing CFS, No.5,
GNT Road, Moolakadai, Chennai-600110
3. The Proprietor,
M/s. HCV Enterprises,
4803/4, 1st Main Cross,
Shivaji Nagar, Belagavi- 590016.

EXAMINATION MAHAZAR**WITNESS:**

Witness 1: Shri. A R Kalidasan
D.O.B: 12.06.1985
Age: 39 Years
Address: S/o Arumugam,
 37/95, 3rd Street, Annai Sivagami
 Nagar, Kattivakkam, Tiruvallur,
 Ennore Thermal Station,
 Tamil Nadu-600057.

Witness 2: Shri. Manimaran
D.O.B: 08.01.1999
Age: 26 Years
Address: S/o Srinivasan,
 18/15, Lakshmiyamman Kovil Street,
 Mathavaram, Tiruvallur,
 Tamil Nadu-600066.

PLACE: M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai,
 Chennai-600110.

Date & Time: 13.03.2025, 11:30 A.M.

Today on 13.03.2025 at 11.30 A.M., we the above-mentioned witnesses were called upon by Shri. S Prudhvi Raj (Intelligence Officer), attached to Special Intelligence and Investigation Branch (SIIB), Custom House, Chennai-01, who identified himself by showing his ID Card, to witness the examination proceedings of an import consignment to be carried out at the above-mentioned place. The officer requested us to be present and witness the examination proceedings to be carried out in respect to the cargo pertaining to the Bill of Entry No. 5554045 dated 11.09.2024 arrived in 1*40 ft Container bearing no. IAAU1860629 imported by M/s HCV Enterprises (IEC No: ATVPV5181B) located at Shed No. 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi-590016 through their authorized Customs Broker M/s. Fast forward Agencies Pvt Ltd. We readily accepted the request of the officer to be witness of the examination of the said consignment and proceeded along with the officer. There, we were introduced to Shri. Bheekh Chand, Senior Intelligence Officer attached to Special Intelligence and Investigation Branch (SIIB), Custom House, Chennai-01, Smt. R. Louis Premalatha, F-Card Holder (Card No. 598) of CB M/s. Fast forward Agencies Pvt Ltd (CB License No. 11/879) and Shri. P.V. Sridhar, Operations Incharge of M/s. Viking Warehousing CFS.

We were informed that the said consignment was already examined by the shed officers on 12.09.2024 and 16.09.2024 and was sealed with seal nos. CHENNAI CUSTOMS ATUL38808 and CHENNAI CUSTOMS ATUL38835 respectively. During the examination by the shed officers, undeclared prohibited and restricted goods were found. Therefore, the said consignment was referred to SIIB, Preventive Commissionerate for further investigation. Accordingly, the subject consignment arrived in the container IAAU1860629 was detained by SIIB vide detention letter dated 11.03.2025 issued by the

Deputy Commissioner of Customs, SIIB, Preventive Commissionerate, Customs House, Chennai-01 in File No. GEN/INV/DR/63/2025-SIIB for detailed examination. We were shown the Bill of Entry, Bill of Lading, Invoice and Packing List of the subject consignment. Subsequently, we proceeded along with the SIIB officers to the container bearing no. IAAU1860629 located at the specified site. The container bearing no. IAAU1860629 was identified with the assistance of the Custodian (CFS) and the container was found sealed with customs seal no. CHENNAI CUSTOMS ATUL38835 and the same was verified by the SIIB officers and the seal was found to be in intact condition.

The subject container was taken to the weighment area of the CFS and weighed using the Weighment Bridge available at the CFS and Weighment slip bearing No. 6374 dated 13.03.2025 was generated. Details of the weighment are provided in Table I below.

Table-I

Container No.	Weighment ticket No. & Date	Weight as per CFS weighment slip (in Kgs)	Empty Trailer Weight (in Kgs)	Container Tare weight (in Kgs)	Net weight of Cargo (in Kgs)	Gross Weight as per Bill of Lading (in Kgs)
IAAU1860629	6374 & 13.03.2025	31400	13120	3750	14530	16750

Thereafter, the subject container bearing no. IAAU1860629 was placed at the site of the examination area in the above said CFS. The SIIB officers directed the seal cutter to cut the seal of the container bearing no. IAAU1860629. The seal of above-mentioned container was cut open in presence of the aforesaid persons and us. On opening the container bearing no. IAAU1860629, it was seen that the container was filled with brown color carton boxes. Thereafter, the officers directed to destuff the cargo and after completely destuffing the cargo from the container, examination of the cargo was carried out by the officers. The details of the items/goods found during examination in the said Container bearing No. IAAU1860629 are as mentioned in Table II below:

A.R. Keli
13/03/25

13/3/2025

TABLE-II

S. No	MARKINGS ON CARTONS	DESCRIPTION OF THE ITEM	PCS PER CARTON	TOTAL CARTONS	TOTAL QUANTITY	UNIT	WEIGHT PER CARTON (KGS)	TOTAL WEIGHT (KGS)
1	HRA 70 VB35	SMALL PLASTIC LUNCH BOX	160	9	1440	PCS	21.8	196.2
2	HRA 70 VB100	MEDIUM PLASTIC LUNCH BOX	120	36	4320	PCS	19.5	702
3	HRA 70 VB102	BIG PLASTIC LUNCH BOX	40	26	1040	PCS	20	520
4	BBC	TOY RUBIX CUBE	360	350	126000	PCS	16.5	5775
5	HRA-70	VIBRATOR FOR MEN (ADULT TOY)	20	22	440	PCS	15.4	338.8
6	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	1	24	24	PCS	10.6	254.4
7	HRA-70	ADULT TOY FOR MEN	100	45	4500	PCS	17.5	787.5
8	HRA-70	BIG SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	1	10	10	PCS	18.5	185
9	HRA-70	ADULT TOY FOR MEN	100	16	1600	PCS	23	368
10	HRA-70	BELT TYPE ADULT TOY WITH DILDOS	25	2	50	PCS	13	26
11	HRA-70	MEDIUM SIZE MEN UPPER BODY TILL WAIST (ADULT TOY)	1	3	3	PCS	13	39
12	HRA-70	SOCXI VIBRATOR FOR MEN (ADULT TOY)	40	15	600	PCS	22	330
13	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	2	6	12	PCS	25	150

14	HRA-70	INFLATABLE LADY FULL BODY DOLL	12	6	72	PCS	15	90
15	PKD-K30- 8820	LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION	288	30	8640	PCS	22	660
16	HRA-70	ADULT TOY FOR MEN (BRAND: MAIG)	50	12	600	PCS	19	228
17	HRA-70	ADULT TOY FOR MEN (BRAND: TOP NOTCH)	70	18	1260	PCS	16.7	300.6
18	HRA-70	ADULT TOY FOR MEN (BRAND: SNAIL CUP)	50	11	550	PCS	15	165
19	HRA-70	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	4	5	20	PCS	13	65
20	HRA-70	SMALL SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	6	8	48	PCS	16.5	132
21	HRA-70	SMALL SIZE DILDO	20	2	40	PCS	15	30
22	HRA-70	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	2	15	30	PCS	17.5	262.5
23	HRA-70	DILDO SLEEVES (ADULT TOY)	100	13	1300	PCS	13	169
24	HRA-70	CHARGEABLE ADULT VIBRATOR FOR LADIES	100	12	1200	PCS	20	240
25	HRA-70	SMALL SIZE LADY FULL BODY (ADULT TOY)	30	7	210	PCS	27	189
26	HRA-70	SMALL SIZE DILDO (ADULT TOY)	100	1	100	PCS	10	10

A.R. Keli
13/07/25

2 M
13/3/2025

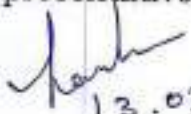
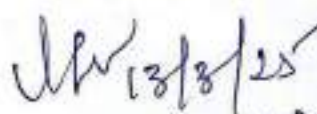
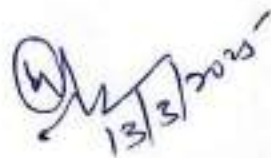
27	HRA-70	LADY BOTTOM BODY PART (ADULT TOY)	25	4	100	PCS	35	140
28	HRA-70	MEDIUM SIZE DILDO (ADULT TOY)	75	2	150	PCS	27	54
29	HRA-70	MEDIUM SIZE REMOTE CONTROLLED CHARGEABLE DILDO (ADULT TOY)	50	5	250	PCS	25	125
30	HRA-70	CHARGEABLE DOUBLE HANDLE SUPER POWER MASTERBATION CUP (ADULT TOY)	4	1	4	PCS	10	10
31	HRA-70	WEAR PANTS WITH DILDO (ADULT TOY)	32	2	64	PCS	25	50
32	HRA-70	WEAR BOOBS (ADULT TOY)	8	2	16	PCS	17.5	35
33	HRA-70	MASTURBATION CUP (ADULT TOY)	60	3	180	PCS	11	33
34	HRA-70	MEDIUM SIZE DILDO (ADULT TOY)	20	3	60	PCS	19	57
35	HRA-70	WEAR LADY BOTTOM BODY PART (ADULT TOY)	27	2	54	PCS	20	40
36	HRA-70	EASY LIVE DOUBLE HAND MASTERBATION CUP (ADULT TOY)	8	1	8	PCS	15	15
37	HRA-70	BIG SIZE DILDO (ADULT TOY)	30	4	120	PCS	24	96
38	HRA-70	TADPOLE VIBRATING EGG (ADULT TOY)	100	1	100	PCS	11	11
39	HRA-70	ANAL ADULT TOY	192	2	384	PCS	18	36
40	HRA-70	DUMBELL SHAPE ADULT TOY FOR MEN	30	3	90	PCS	18	54

41	HRA-70	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	4	2	8	PCS	15.7	31.4
42	HRA-70	VIBRATION TONGUE (ADULT TOY)	100	1	100	PCS	13	13
43	HRA-70	VIBRATION RING (ADULT TOY)	100	1	100	PCS	18	18
44	HRA-70	SMALL SIZE MALE BODY WITH DILDO (ADULT TOY)	30	1	30	PCS	25	25
45	HRA-70	BUMP ORGASM VIBRATOR (ADULT TOY)	50	1	50	PCS	11.5	11.5
46	HRA-70	3 IN 1 WOMEN ADULT TOYS	100	1	100	PCS	17	17
47	HUA-72 SAM	WOODEN NAILS		2		KGS	15	30
48	HUA-72 SAM DEL	INDOOR GOLF SET AND ITS ACCESSORIES	3	23	69	SET	14.5	333.5
49	HRA-70	XIAOMI 120W CHARGING ADAPTOR	144	6	864	PCS	32.5	195
50	BD	P18 PRO DRONE	36	20	720	PCS	16.5	330
51	HUA-72	T-SHIRTS	200	5	1000	PCS	52	260
TOTAL				802				14233

Representative samples of the items from the examined cargo were drawn by the officers in the presence of aforementioned persons and us. After the completion of examination, the cargo was re-packed and re-stuffed into the container bearing No. IAAU1860629 and sealed with customs seal no. CHENNAI CUSTOMS SCRT-8808. Thereafter, the cargo has been handed over to the Custodian of the above mentioned CFS for safe custody.

The entire proceedings were completed on the same day i.e. 13.03.2025 at 22:00 hours and were conducted with due decency and decorum, without causing any harm or damage to life, property. On our request, this Mahazar running into 7 (seven) pages, containing details of examination proceedings, was typed by one of the officers in the laptop available with the officer and print out of this Mahazar was taken with the help of the printer available at the above-mentioned CFS. We were explained the contents of this Mahazar in the language known to us. We have

understood the contents of this Mahazar and found it to be as deposed by us.

Witness 1: A.R. Keli 13/03/25 A.R. Keli Dasan 9361743785	Witness 2: 2. M. 13/3/2025 2. Mani Maran 9677001314
CHA Representative:  13.03.25 R. LOUIS PREMALATHA 9840032214	Custodian of CFS: Has been Received by State Cust  13/3/25 P. V. SRIHAR 9940143391
Mahazar Drawn by:  13/03/25 S. Prudhvi Rag, IO, SIIB	In the presence of:  13/3/2025 Bheekh Chand, SIO, SIIB

VIKING WAREHOUSING
NO.5,GNT ROAD, MOOLAKADAI
CHENNAI-600110

NORMAL WEIGHING TICKET

Print Date 13-Mar-2025 11:46:00 AM

Ticket Number 6,374
Transaction Number 4415
Vehicle No TN20AM6096
CONTAINER CODE 1
Party Code 1
Transporter Code 1
Challan Number
Remarks 1X40
IAAU1860629

CONTAINER NAME XX
Party Name XXX
Transporter Name XXX
Challan Date 13-Mar-2025

Challan Weight 0 kg

Delivery Note Number
Shift A

Date In 13-Mar-2025
Date Out 13-Mar-2025

Time In 11:27:54 AM
Time Out 11:45:47 AM

Tare Weight 13120 kg
Gross Weight 31400 kg
Net Weight 18280 kg



51

Job Order for Seal Cutting

Job Order Ref No : IFSW001639/24-25

Date & Time : 9/12/2024 1:32:25 PM

To,
ABC

Please provide labour as selected below for container for Seal Cutting.

IGM / From No	2186710 : 585	IGM DATE	29/08/2024 00:00
CHA Name	FEAPL FAST FORWARD AGENCIES PRIVATE LIMITED	DOE No	5554045
Importer Name	H C V ENTERPRISES	Cargo Description	PLASTIC LUNCH BOX
Agent Name	INTERASIA SHIPPING LINES INDIA PRIVATE LIMITED	BOC DATE	09/11/2024
HL No	A788x2600	BL DATE	05/20/2024

Sr No	Container Number	Size	Type	Pkgs	Dest. Wt	IGM Seal No	Customs Seal No	In Date	Delivery Mode	Current Location
1	IAAU1860629	40	HC	319	16750	IAAG/612319		07/09/2024	Loaded	

Remarks :

P. Manoj
Preventive
Officer
Signature

CPS Supervisor
Name & SignatureCPS Executive
Name & SignatureCHA
Name & Signature

Generated By : MARJ

Date

12/9/24
CUSTOMS
SEALING

ATUL
38808

16/9
No. 16/9
CUSTOMS SEALING
ATUL 38831

Discrepancy
Date
Page
Action

Description	Discrepancy	Action
Plastic lunch box, Plastic water bottle, Stationery set, Baby chair, Plastic stationery folders.	The Cargo in Container no IAA VI 60629 as in import docs filed under BE No. 5354045 dt. 11.09.2024 was ordered for 100% Examination. During Initial exami- nation, some ~~top~~ suspicious ~~Cargo~~ ~~line~~ undeclared Cargo like Sex toys, Drones, Cosmetics, toys etc was noticed. Since undeclared prohibited goods found in initial examination, need to draw inventory item-wise also as the but due to labour shortage, & rainy season, 100% examination & preparing inventory was not possible same day. So it was decided to carry out 100% examination on next working day. The Cargo was ~~stuffed~~ back in container and Customs OTT Seal was put on container. Container was sealed with Customs Seal ~~AT~~ ATUL 38808. Custodian was informed about the safety of Cargo and container.	Cargo re-stuffed in Container & sealed with Customs Seal ATUL 38808. and Specialist to carry 100% exami- nation on next working day.
11	The cargo mentioned in Sl.No. 1 was put for 100% examination and detailed inventory was prepared for all undeclared goods/prohibited goods like Sex toys, drones, Cosmetics, golf accessories, toys etc. After 100% examination, the cargo was ~~re-stuffed~~ re-stuffed in the container IAA VI 60629 and was sealed with Customs OTT Seal ATUL 38835. Custodian was informed about the safety of the Cargo ~~and~~ in the above mentioned container.	All incident was recorded in e-office file & forwarded to A C I E D for further necessary action.

classmate
Date _____
Page _____
Imported

23/09/2023

S.No. B.E No. & Date Date of exam. CB

~~7260934~~
~~07.09.2023~~

SEPTEMBER, 2024

S.No. BE. No. & date Date of exam CB Imports

1 5554045/11.09.2024 12.09.2024 Fast forwarding HCV
agency Pvt Ltd Entered
-es
(ATVP1588)

~~P1~~ 10/09/2024 ~~Am~~ 12/9/24 ~~19 and~~ 12.09.2024
EO PO AO
(CFS) (CFS) (CFS)

2. 5554045/11.09.2024 16.09.2024 Fast forward HCV
agency Pvt Ltd Entered

~~P1~~ 16/09/2024

~~Am~~ 11/9/24

06-01-2023, 11:43

Issue Date: 17/02/2016



இந்திய அரசாங்கம்
Government of India

மணிமாறன்

Manimaran

பிறந்த நாள் / DOB: 08/01/1999

ஆண்பால் / Male

உங்கள் ஆதார் எண் / Your Aadhaar No. :
6201 0718 7796
எனது ஆதார், எனது அடையாளம்



61307519



KC613075193FL

புகள் அடையாளம் / En
TO
Manimaran
மணிமாறன்
S.O. Srinivasan,
18/15, MATHAVAN KOVIL STREET,
LAKSHMIYANMAN KOVIL STREET, TIRUVALLUR,
VTC, Puzhal, PO: Puzhal, District: Tiruvallur,
Sub District: Mathavarani, PIN Code: 600066,
State: Tamil Nadu,
Mobile: 9677091314



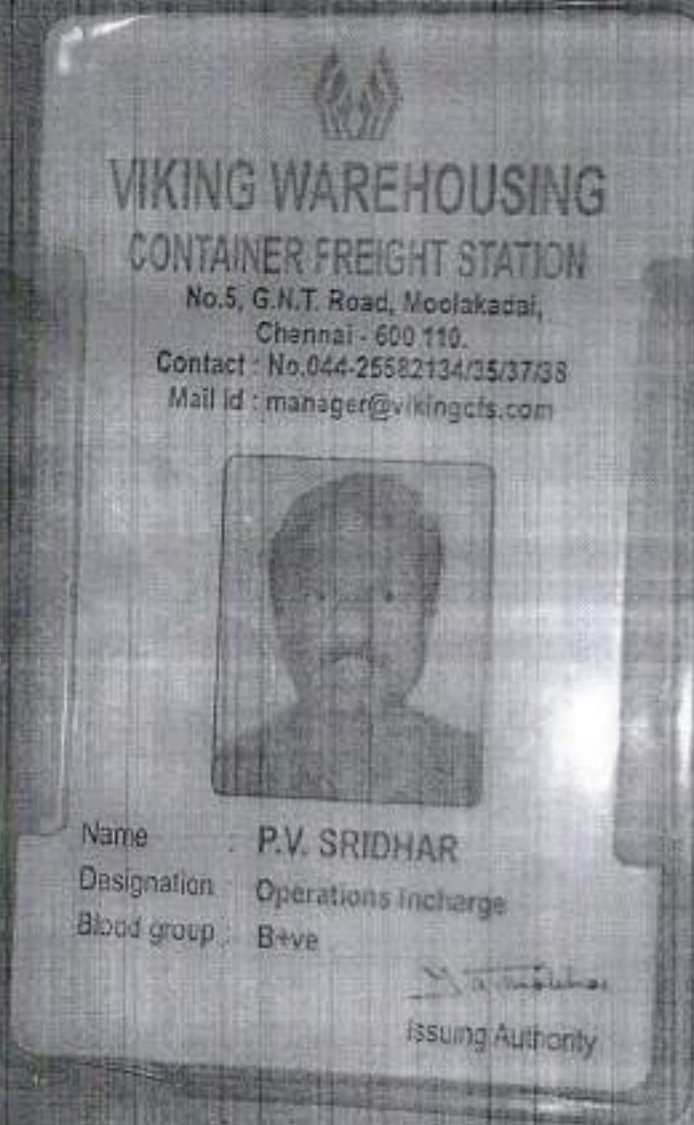


A.R. Kaidasan
13/03/25

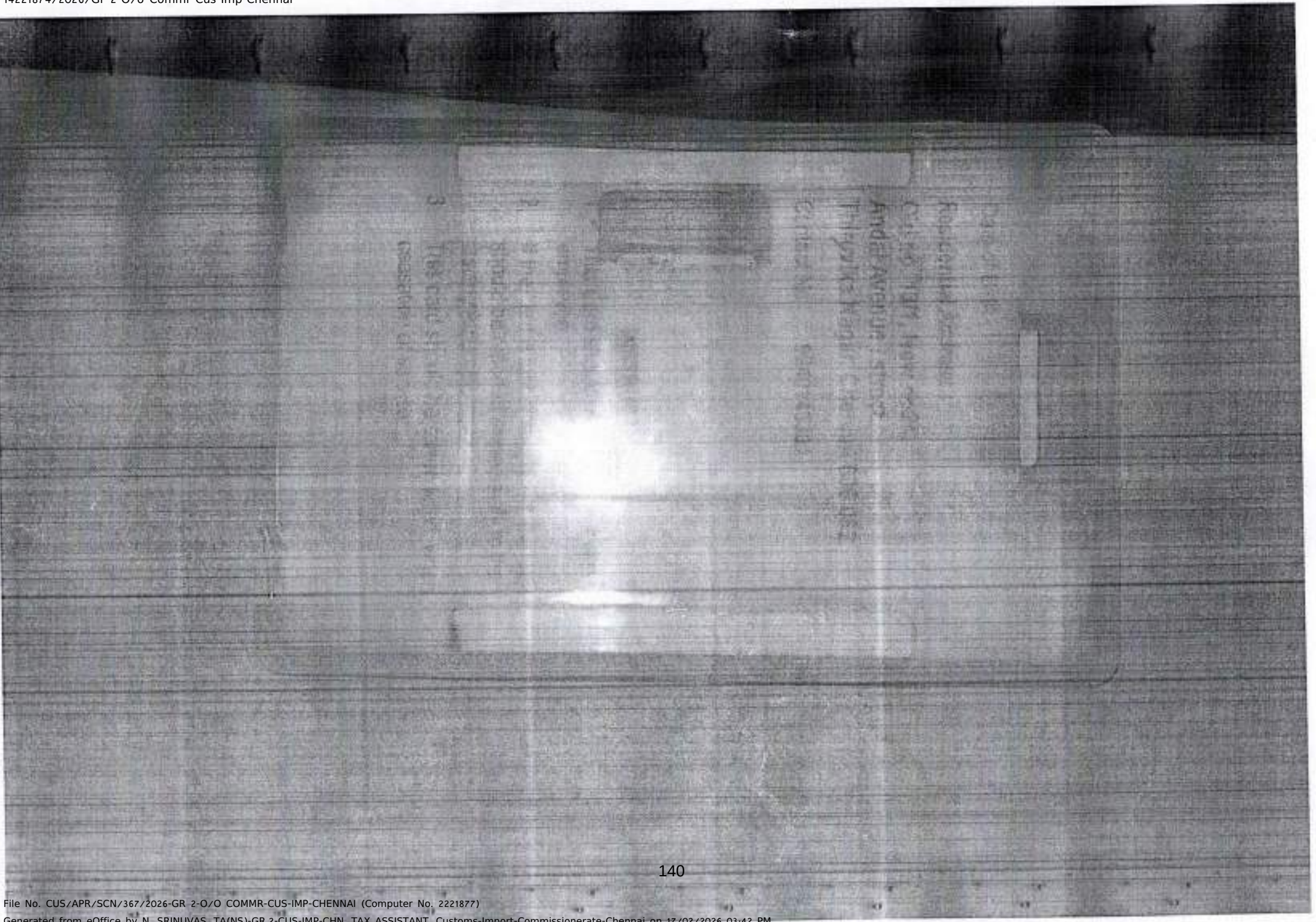


13/3/2025
Amal

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IMP
13/08/25
9940143391





भारतसरकार / GOVERNMENT OF INDIA
वित्तमंत्रालय / MINISTRY OF FINANCE
राजस्वविभाग / DEPARTMENT OF REVENUE
प्रधान आयुक्त सीमा शुल्क कार्यालय, चेन्नै-III, निवारक आयुक्तालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III
PREVENTIVE COMMISSIONERATE
सीमा शुल्क भवन, 60, राजाजी सालै, चेन्नै-600 001
CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI 600 001

दूरभाष / Telephone: 044-25254566

ईमेल Email : pcommr3-cuschn@gov.in

CONFIDENTIAL

F.No: GEN/INV/DR/63/2025-SIIB

Date:13-03-2025

To,

The Additional Commissioner of CGST,
Belagavi Commissionerate (Preventive),
O/o the Principal Commissioner of CGST,
Belagavi No. 71, Club Road, Belagavi,
Karnataka 590001.

Sir,

Sub: Request to effect search at the premises of the importer M/s H C V Enterprises (IEC: ATVPV5181B)– Reg

With reference to the above subject, this office is investigating a case pertaining to the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s H C V Enterprises who allegedly tried to smuggle “Adult toys, Drones, Cosmetics, Rubik Cube toys, mobile charging adaptors, golf accessories etc” by mis-declaring the goods as “Plastic lunch box, plastic water bottle, stationery set, plastic baby chair, plastic stationery folders”.

2. In this regard, it is requested that a search be conducted at the premises of the importer M/s H C V Enterprises (IEC: ATVPV5181B) to recover any documents related to the above said import and also in respect to similar imports in the past made by the importer. Please forward these documents to this office along with the Panchanamas, Statements and any other relevant documentation.

3. The details of the premises to be searched is appended hereunder.

M/s H C V Enterprises,
4803/4 1st Main Cross,
Shivaji Nagar, Belagavi,
Karnataka-590016.

Yours faithfully,

Signed by Kapil Gade

Date: 13-03-2025 11:09:47

Dr.Kapil Gade
Deputy Commissioner of Customs
Special Intelligence & Investigation Branch

MAHAZAR

**Drawn at the premises at 4803/4, 1st Main Cross,
Shivaji Nagar, Belagavi, Karnataka-590016
on 25/03/2025 from 04:00 PM**

On being called upon by the Superintendent of Central Tax (in short Superintendent), Belagavi CGST Commissionerate, Belagavi, we the undersigned mahazar witnesses assembled ourselves near the premises of 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016 on 25/03/2025 at around 04:00 PM. The said Superintendent introduced himself as Shri Sandeep, CGST Belagavi and his colleague officers as Shri Abidhussain Nesargi and Shri B. Raghavendra both Inspector of CGST, Belagavi (in short Inspector) by displaying their departmental identity cards. Thereafter, the said Superintendent informed us that the said premises 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016 belongs to M/s H C V Enterprises (holder of IEC-ATVPV5181B) and GSTIN No. 29ATVPV5181B2ZZ (hereinafter referred as the taxpayer) and that the said taxpayer has imported goods under Bill of Entry No. 5554045 dt. 11/09/2024 at Chennai port and that investigation has been initiated by Customs authorities against the said consignment imported by the taxpayer for mis-declaration of the said goods under the provisions of Customs Rules and regulations. Further, the said Superintendent informed that he has reasonable belief that incriminating goods/documents relevant to the ongoing investigation are secreted at the said premises and therefore, he intends to search the said premises and requested us to witness the said search proceedings, for which we readily agreed. The said Superintendent further informed us that, he is duly authorized by the Additional Commissioner of Central Tax, Belagavi CGST Commissionerate vide Authorization for Search dated 25/03/2025, issued under Document Identification Number (DIN) 20250357TC000000D5B4. Thereafter, the said Superintendent showed the said Authorization for search for the above-mentioned premises to us and we, the Mahazar witnesses have affixed our dated signatures on the said authorization to search in token of having perused and having agreed to witness the search proceedings. Thereafter, the said Superintendent, his colleague officer and we, the Mahazar witnesses approached towards the said premises. On being enquired about the said premises, a person named Shri Ubedulla Vadgaonkar S/o Shri Muradulla Vadgaonkar came outside and informed that the said premises bearing No. 4803/4 consist of 2-3 small sites, divided after partition among family. On being enquired about M/s. HCV Enterprises and Shri Magadum Ali Haroon Vadgaonkar, he informed the officers and us that Shri Magadum is his cousin

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W₂ - 
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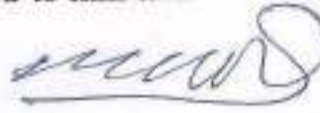


25/03/25

and his premises is at the next door under the same site No. The said premises was in locked condition and there was no name-plate or address mentioned at the said residential premises. There was no signboard of any business was hanging or displayed at the said residential premises. On being enquired, Shri Ubedulla informed the officers that Shri Madadam used to live at the said premises 3-4 years back and that nobody resides at the said premises at present as the said premises is in dilapidated conditions. Thereafter, on officers request, Shri Ubedulla Vadgaonkar called Shri Magadam Ali Haroon Vadgaonkar and asked him to come to the spot. Shri Magadam Ali Haroon came to the spot after 20-30 minutes. Thereafter, the said Superintendent introduced himself, his colleague officers to Shri Magadam Ali Vadgaonkar by displaying their Departmental Identity Cards. Thereafter, the said Superintendent introduced us (Mahazar witnesses) to Shri Magadam Ali Vadgaonkar and informed Shri Magadam Ali Vadgaonkar their purpose of visit. The said Superintendent then showed him the search authorization issued by the Additional Commissioner of Central Tax, Belagavi CGST Commissionerate issued vide Authorization dated 25/03/2025 under Document Identification Number (DIN) 20250357TC000000D5B4 and Shri Magadam Ali Vadgaonkar affixed his dated signature on the said search authorization as a token of having seen and perused the same. After that, Shri Magadam Ali Vadgaonkar informed the officers that he does not resides at the said premises due to dilapidated conditions of the said premises. Further, Shri Magadam Ali Vadgaonkar informed that the officers that he has given his premises on negligible rent for poultry purpose to one of his friend. Thereafter, Shri Magadam Ali Vadgaonkar opened the lock of the said premises and the said premises consisted only one hall having hens for poultry purpose in that. There was no room, kitchen or any other place with livable condition was there. Further, there was no furniture or any household goods/things were there at the said premises. There were no goods or documents related to GST/Import-Export/Customs. On being enquired, Shri Magadam Ali Vadgaonkar informed that he is into trading of vegetables and he has one shop in the Vegetable Market, Belagavi. Further, on being enquired Shri Magadam Ali Vadgaonkar informed he had obtained any GST registration in Jan. 2024, as per directions of his friend Shri Farhan Peerzade. Further, on being enquired about Import/Export of goods, he informed that he does not know about Import-Export however, IEC/Trade Licence has been obtained by him on the directions of Shri Farhan Peerzade. from any authority. Further, the officers enquired about the Mobile No. 9880550286 and E-mail ID-hcventerprises79@gmail.com, to which Shri Magadam Ali Vadgaonkar informed that neither of the Mobile No. nor the E-mail ID belonged to him and

W1 - 
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W2 - 
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Page 2 of 3

he does not know to whom it belongs. Thereafter, the said Superintendent concluded the proceedings. **No documents/records/goods/digital evidence were seized/taken into possession by the said Superintendent or any of his colleague officers.** The entire mahazar proceedings ended peacefully at 06:30 PM on 25/03/2025 without causing damage to the any of the property/goods or persons or without hurting any religious sentiments. The mahazar was typed by one of the officers upon our request on the Laptop carried by one of the officers of CGST Belagavi and printed on the printer available in vicinity. The Mahazar was read in the vernacular language Hindi in our presence and in the presence of Shri Mugadum Ali Vadgaonkar. We, the Mahazar witnesses has perused the Mahazar and have understood the content of the said Mahazar. The proceedings recorded in the Mahazar are true and correct reflection of the events witnessed by us during the Mahazar proceedings and typed as deposed by us.

Typed by me as deposed by the witnesses. <i>[Signature]</i> 25/3/25 (B. Raghavendra) Inspector of Central Tax, CGST Belagavi	Witness (1) <i>[Signature]</i> 25/03/25 (Shubham Kothapure)
	Witness (2) <i>[Signature]</i> 25/03/25 (Rajnaraj Panmar)
Present during the entire proceedings <i>[Signature]</i> 25/03/25 (Magadum Ali Haroon Vadgaonkar)	
"Before me" <i>[Signature]</i> 25/03/2025 (Sandeep) Superintendent of Central Tax, CGST, Belagavi	



GPS Map Camera

Belagavi, Karnataka, In...

**8, 7th Cross Rd, Veerabadra Nagar,
Shivaji Nagar, Belagavi, Karnataka
590017, India**

Lat 15.867315° Long 74.520382°

25/03/2025 06:47 PM GMT

+05:30

Google



VOLUNTARY STATEMENT OF SHRI FARHAN GOREPEERZADE, PAN- CSIPG0170P, AADHAAR NO.- 6145-6344-8775, MOBILE NO.- 8970504657/9380053772, AGED ABOUT 25 YEARS, ADDRESS- Plot No. 148, Talba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi, BEFORE THE SUPERINTENDENT OF CENTRAL TAX, HQRS PREVENTIVE UNIT, CGST, BELAGAVI ON 25/03/2025.

My name and address are as given above. In pursuance of the ongoing investigation against M/s. H C V Enterprises (29ATVPV5181B2ZZ), I am tendering my voluntary statement before you on 25/03/2025. I can read, write and understand Hindi, English & Kannada. This inquiry is deemed to be judicial proceedings within the meaning of section 229 & 267 of Bhartiya Nyaya Sanhita 2023 according to which intentionally giving any false evidence or fabricating evidence for the purpose of being used in these proceedings is an offence punishable under section 229 of Bhartiya Nyaya Sanhita 2023 and intentionally offering insult, or causing any interruption to the officer sitting in these proceedings is an offence under section 267 of Bhartiya Nyaya Sanhita 2023 and after understanding the same, I am bound to state the truth upon any subject.

Q.No.1:	Briefly introduce yourself and mention about your educational and professional background.
Ans:	My name is Shri Farhan Gorepeerzade. I am basically from Kudachi, and my permanent residential address is of Kudachi, where my family stays. My father shifted to Belagavi in 2016. I have studied till 10 th standard from Pretty Blossoms School, Azam Nagar, Belagavi. I have worked as recovery agent at AU Finance, Mumbai. Currently, I am unemployed.
Q.No.2:	It is seen that GST Regn. (33CSIPG0170P1ZN/ Alina Overseas Trading) has been obtained on your PAN No. CSIPG0170P. Please explain business model of M/s. Alina Overseas Trading. Also mention the major inputs & outputs and major suppliers & recipients associated to your business.
Ans:	Although, the firm namely M/s Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) is registered in my name, I am not aware of the business activities being carried out in it. I am totally ignorant about the same. My paternal uncle (Chacha) takes care of each and every business related activities of my firm. Actually, my Chacha took my Aadhaar Card, PAN Card and other relevant documents from me to open the said firm. He told me that he would be opening & operating a business for Import-Export of various Goods. In lieu of this, he promised me to give certain

[Signature]

25/03/2025

[Signature] Page 1 of 5

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	amount of money on each Bill of entry/ invoice generated. So far, I have received approx. Rs.50,000/- from my Chacha in return.
Q.No.3:	Please peruse your answer to Question No. 2 above. Kindly provide the Name, Contact No., Residential Address & other relevant details of your Chacha?
Ans:	My Chacha's name is Shri Zuber Peerzade. His mobile number is 9372311998. Although he is a permanent resident of Kudachi, Raibagh Tq, he no longer resides there. Presently, he lives in Mumbai & Chennai depending upon the work requirements. He is into the business of Import- Export of goods. To my knowledge, he sales & purchases stationery items. I do not know about residential or office address of my Chacha at Chennai, however, I know he resides at Flat No.-33, 3 rd Floor, Maria Bhawan Building, Nearby Blue Gate, CST, Mumbai. Apart from this, I don't have any other information about my Chacha.
Q.No.4:	The officers of SIIB Chennai have initiated an investigation against M/s. H C V Enterprises (29ATVPV5181B2ZZ) for mis-declaration of goods imported by them. Shri Magadum Vadgaonkar (Prop. of M/s HCV Enterprises) during his Statement dated 25/03/2025 has revealed that you had asked him to forward his credentials for obtaining GST Regn. in his name and that he doesn't run any business from M/s HCV Enterprises. Please peruse his statement and offer your comments.
Ans:	I have perused the Statement of Shri Magadum Vadgaonkar and appended my dated signature on the same as a token of having seen the same. The submissions made by Shri Magadum Vadgaonkar in his statement are true and correct. I had obtained his credentials and registration was taken on those credentials. Further, I admit that Shri Magadum Vadgaonkar is not running his any kind of business from the firm M/s HCV Enterprises. I can narrate the entire scenario from the beginning, if you allow.
Q.No.5:	Please refer to your answer at Question No. 4 above. Please elaborate.
Ans:	My Chacha, Shri Zuber Peerzade took registration of M/s Elina Overseas Trading in my name in the month of February, 2023. Since inception of the firm, Shri Zuber Peerzade was handling the business of importing certain goods (which I was not aware of earlier) to Chennai/ Mumbai. I was getting considerable amount as commission in lieu of every Bill of entry filed and cleared. Since, there was no risk, I was happy.



25/03/2025

Farhan Zuber Peerzade

	Later on, in December, 2023, Shri Zuber Peerzade asked me if I have anybody else whose credentials/ identity could be used to take one more registration in order to increase the overall profit. Subsequently, I approached Shri Magadum Vadgaonkar (who is my neighbor) and apprise him about the fact that my Chacha (Shri Zuber Peerzade) runs a business of Import- Export in which profit margin is very good. I further allured him that if he gives his Aadhaar Card, Mobile No., PAN Card details to me, I would forward the same to Shri Zuber Peerzade who in turn would take GST Registration in his name. In lieu of this, I promised Shri Magadum that he would be getting around Rs.10,000/- per Bill of entry. Listening to the proposal, Shri Magadum agreed and handed over his credentials to me which I further forwarded to Shri Zuber Peerzade for obtaining GST Registration and thus M/s HCV Enterprises came into existence.
Q.No.6:	Who files the GST Returns of the firm M/s HCV Enterprises & M/s Elina Overseas Trading.
Ans:	Shri Shoib, friend of Shri Zuber Peerzade (Mobile No.-8748975553) files the GST Returns of the firms. Shri Sheikh Ahmad (Mobile No.-8660286632) calls me for OTP details when filing GST Returns.
Q.No.7:	Please refer to your Answer to Question No. 5 above. In this regard, kindly mention the amount as well as mode of payment made to Shri Magadum in lieu of importing goods.
Ans:	Shri Zuber Peerzade was delaying our commission money even after generation of Bill of entrys. Hence, Shri Magadum & I decided to withdraw Rs.45,000/- from M/s HCV Enterprises' Axis Bank Account No. 923020031455950 almost six months ago using Mobile banking. Later on, Shri Zuber Peerzade gave Rs.20,000/- in cash to me as my commission for this work. He gave this money to me when I went to Mumbai to meet him.
Q.No.8:	When & how do you & Shri Magadum get to know about the nature/ type of Goods being imported by Shri Zuber Peerzade. What did you do afterwards?
Ans:	I don't know from where did Shri Magadum got to know that Shri Zuber Peerzade is not importing stationery items but some other items like adult toys which are probably banned here.

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25/03/2025

Farhan Uroo Peerzade

	Eventually, he decided to confront me and insisted me to stop this work immediately. Till that time, even I was not aware of this fact. When I enquired Shri Zuber Peerzade about this, he told me not to worry as he would handle it.
Q.No.9:	When did you last come into contact with Shri Zuber Peerzade & what transpired b/w you & him?
Ans:	Six months ago, I used to work at Shri Zuber Peerzade's office at Mumbai as Office boy. After that, I returned to Belagavi in December, 2024. I contacted Shri Zuber Peerzade around 10 days back over phone. I asked some money from him to which he hesitated.
Q.No.10:	From GST Returns of M/s HCV Enterprises, it is evident that NIL returns are being filed since December 2024. Kindly comment.
Ans:	One of our containers carrying goods was stopped by the Indian Customs officials at Chennai Port around six months ago. At that point of time, Shri Zuber Peerzade told us to wait for some time. Since we were not getting any commission for so long, we requested Shri Zuber Peerzade either to make payment to us or to stop the business in the name of M/s HCV Enterprises. But Shri Zuber Peerzade Insisted that only when the container gets cleared, we would be getting our commission. Since the container was not cleared, NIL returns were filed.
Q.No. 11	How many GST Regn. have you arranged for your Chacha Zuber?
Ans.	I have not arranged/provided any GST Regn. other than HCV Enterprises to my chacha Zuber.
Q.No.12	Please provide contact details of key persons involved in the racket of importing prohibited/ mis-declared goods through Chennai Port?
Ans.	As far as I know, the following persons are the key persons involved in the said racket- 1. Shakib Patel- 7676255152 (He manages works at Chennai for Zuber) 2. Shaik Ahmed - 8660286632 (He also works for Zuber) These two are the key persons.
Q.No. 13	Please provide contact details and address details for contacting you for official communication.
Ans.	I provide contact details of my family members as detailed below- 1. Fayaz (Elder Brother)- 7483745314 2. Farooq (Father)- 8902452284 3. Asiya (Sister)- 9535080511

[Signature]

25/03/2025

Farhan Peerzade

	Communication can be made to me at Plot No. 148, Taiba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi, which is my permanent residence address.
Q.No.14	Do you have anything more to say?
Ans:	I have nothing more to state. The contents of my statement are explained to me in my vernacular language and I have understood the same. The facts stated above are true. I once again reiterate that I will co-operate in the ongoing investigation and I shall appear before you as and when called for. I have deposed my above statement voluntarily without any threat, coercion, force or duress.
 25/03/2025 Shri Farhan Gorepeerzade (Proprietor of M/s. Elina Overseas Trading) Mobile No. 8970504657	
Typed by me as deposed  (B RAGHAVENDRA) INSPECTOR	"BEFORE ME"  (HIMANSHU MAHROLIA) SUPERINTENDENT






 ગુજરાત સરકાર
 Government of India


 અગત્યની વિગતો
 Farhan Gorepeerzade
 તારીખ DOB: 01/01/2000
 લિંગ GENDER: MALE

25/03/2025
 Farhan Gorepeerzade
 6145 6344 8775
 YPO: 8134 8258 7576 5742

નવનું અધારકાર્ડ, નવનું નંબર

આદાંકર વિભાગ
 INCOME TAX DEPARTMENT

ભારત સરકાર
 GOVT OF INDIA


 સ્થાયી એકાઉન્ટ નંબર કાર્ડ
 Permanent Account Number Card
 CSIPG0170P

નામ / Name
 FARHAN FAROOQ GOREPEERZADE

પિતા નામ / Father's Name
 FAROOQ SAJJAD GOREPEERZADE

તારીખ / Date of Birth
 01/01/2000

Customs Declaration Form
Ministry of Finance, Government of India

Sender:
Sri. Suresh, Suresh Senthil, Lower Ground
No. 10, 10th Avenue, Anna
Chennai - 600 011

Address:
No. 10, 10th Avenue, Anna
Chennai - 600 011

25/03/2025
Farhanorepcc2025

6145 6344 8775

VOLUNTARY STATEMENT OF SHRI MAGADUM ALI HAROON VADGAONKAR, PAN-ATVPV5181B, AADHAAR NO.- 7059-6312-3774, MOBILE NO.- 8792133387/9036433387, AGED ABOUT 41 YEARS, DOB-ADDRESS: 7/8, ANNAPURNAWADI, BAUXITE ROAD, AZAM NAGAR, BELAGAVI-590010, PROP. OF HCV ENTERPRISES, GSTIN: 29ATVPV5181B2ZZ, BEFORE THE SUPERINTENDENT OF CENTRAL TAX, HORS PREVENTIVE UNIT, CGST, BELAGAVI ON 25-03-2025.

My name and address are as given above. In pursuance of the ongoing investigation against M/s. HCV Enterprises (29ATVPV5181B2ZZ), I am appearing before you on 25.03.2025. I can read, write and understand Hindi This inquiry is deemed to be judicial proceedings within the meaning of section 229 & 267 of Bhartiya Nyaya Sanhita 2023 according to which intentionally giving any false evidence or fabricating evidence for the purpose of being used in these proceedings is an offence punishable under section 229 of Bhartiya Nyaya Sanhita 2023 and intentionally offering insult, or causing any interruption to the officer sitting in these proceedings is an offence under section 267 of Bhartiya Nyaya Sanhita 2023 and after understanding the same, I am bound to state the truth upon any subject.

Q.No.1:	Briefly introduce yourself and mention about your educational and professional background.
Ans:	My name is Shri Magadum Ali Haroon Vadgaonkar. I have studied till 5 th Standard. I am engaged in the business of selling of vegetables in wholesale at Vegetable Market, Belagavi.
Q.No.2:	Do you have taken GSTIN registration?
Ans:	Yes, I have taken GST registration 29ATVPV5181B2ZZ on 18/01/2024 on my credentials.
Q.No.3:	There is no GST on selling of vegetables, under what circumstances made you to obtain GST Registration?
Ans:	My friend name Shri Farhan Gorepeerzade (Mobile No.- 9380053772/8970504657) came to me with a scheme, wherein, he informed me that he would pay me a good amount, if I provide my credentials to him for GST Regn. He further informed me that his uncle is into import/Export of goods goods and that he works for him and that he would pay me if provide my details for GST and IEC registration, for which I agreed. I have submitted my Aadhar card, Pan card, Electricity Bill, Two photographs to my friend Shri Farhan Gorepeerzade for GST Registration.
Q.No.4:	Do you have undertaken any Import-Export of goods on your IEC? If yes, please provide details of those consignments.
Ans:	I myself have not undertaken any Import-Export of goods and I am not aware of consignment imported or exported from my IEC. However, I

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25/03/2025

Farhan Gorepeerzade

25/03/25

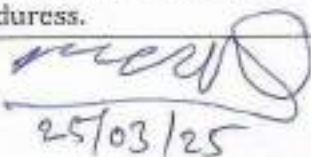
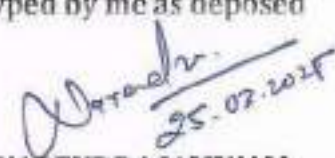
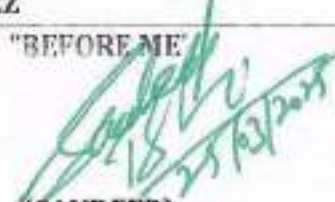
Page 1 of 3

	have received Rs. 40,000/- from Shri Farhan /-(Rs.10,000 per bill), which he has given to me in lieu of using my credentials, which indicates that 4 consignments have been imported on my IEC.
Q.No.5:	Please peruse the documents submitted by you to the GST authorities at the time of obtaining GST Registration?
Ans:	Yes, I have perused the documents submitted by me to the GST authorities at the time of obtaining GST Registration. I am affixing my signature on them.
Q.No.6:	Please peruse the photograph submitted by you to the GST authorities at the time of obtaining GST Registration?
Ans:	Yes, the photograph belong to me and I am affixing my signature on it.
Q.No.7:	It is seen that you are not residing at your address declared in GST/IEC Regn. details. Why did you obtain the GST Registration on the premises, where you are not residing?
Ans:	I have all my Identification Cards(Aadhar etc) on the address 4803/4, 1 st Main 1 st Cross, Shivaji Nagar, Belagavi - 590016, which used to be my permanent address of ancestral property. Since, all my documents are on that address, I declared that address to the authorities and obtained registration on that address. I have not been staying in this address for the past seven years.
Q.No.8:	Please peruse the No Objection Certificate submitted by you to the GST authorities at the time of obtaining GST Registration, where NOC to operate business at the said address has been accorded by Smt Habibnisha C Vadagaonkar to you.
Ans:	I have perused the No Objection Certificate submitted during GST Registration. Smt Habibnisha C Vadagaonkar is my grandmother. She died in 2018. The certificate provided by me to the department is a fake document which Shri Farhan fabricated for obtaining GST Regn. I do not have any other knowledge about its creation.
Q.No.9:	How do you used to get payment from Shri Farhan for providing your credentials?
Ans:	Payments used to come in my Axis bank account of HCV Enterprises. Once, the payment come in that account, I used to get the notification. After getting the money, Shri Farhan used to contact me to affirm receipt of payment. When I asked Farhan for my commission, he did not give any amount. So I took 40,000/- out of the total 80,000/- credited in that account.
Q.No. 10	Please provide contact details and address details for contacting you for official communication.
Ans.	I provide contact details of my family members as detailed below-

25/03/2025

Farhan more per 2ade

25/03/25

	1. Murad (Uncle)- 9916062192 2. Azaruddin (Brother)- 9060313313 3. Mahezabin (Wife)- 9036433387 Communication can be made to me at 7/8, ANNAPURNAWADI, BAUXITE ROAD, AZAM NAGAR, BELAGAVI-590010, which is my permanent residence address.
Q.No.11:	Do you have anything more to say?
Ans:	I have nothing more to state. The contents of my statement are explained to me in my vernacular language and I have understood the same. The facts stated above are true. I once again reiterate that I will co-operate in the ongoing investigation and I shall appear before you as and when called for. I have deposed my above statement voluntarily without any threat, coercion, force or duress.
 25/03/25 Shri Magadum Ali Haroon Vadgaonkar (Proprietor of HCV Enterprises) GSTN:- 29ATVPV5181B2ZZ	
Typed by me as deposed  25-02-2025 (NARENDRA JAISWAL) INSPECTOR	"BEFORE ME"  25/03/2025 (SANDEEP) SUPERINTENDENT




 25/03/2025

Farhan Morepccr2ade

आयकर विभाग
INCOME TAX DEPARTMENT

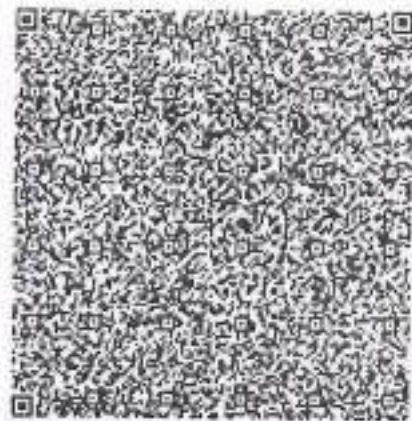


भारत सरकार
GOVT. OF INDIA



स्थायी लेखा संख्या कार्ड
Permanent Account Number Card

ATVPV5181B



नाम / Name
MAGADUM ALI HAROON VADGAONKAR

पिता का नाम / Father's Name
HAROON THANSAB VADGAONKAR

जन्म की तारीख /
Date of Birth
14/02/1984

02072021

PAN Application Digitally Signed, Card Not
Valid unless Physically Signed

[Handwritten Signature]
25/02/25
MAGDUMALI



ಭಾರತ ಸರ್ಕಾರ
GOVERNMENT OF INDIA



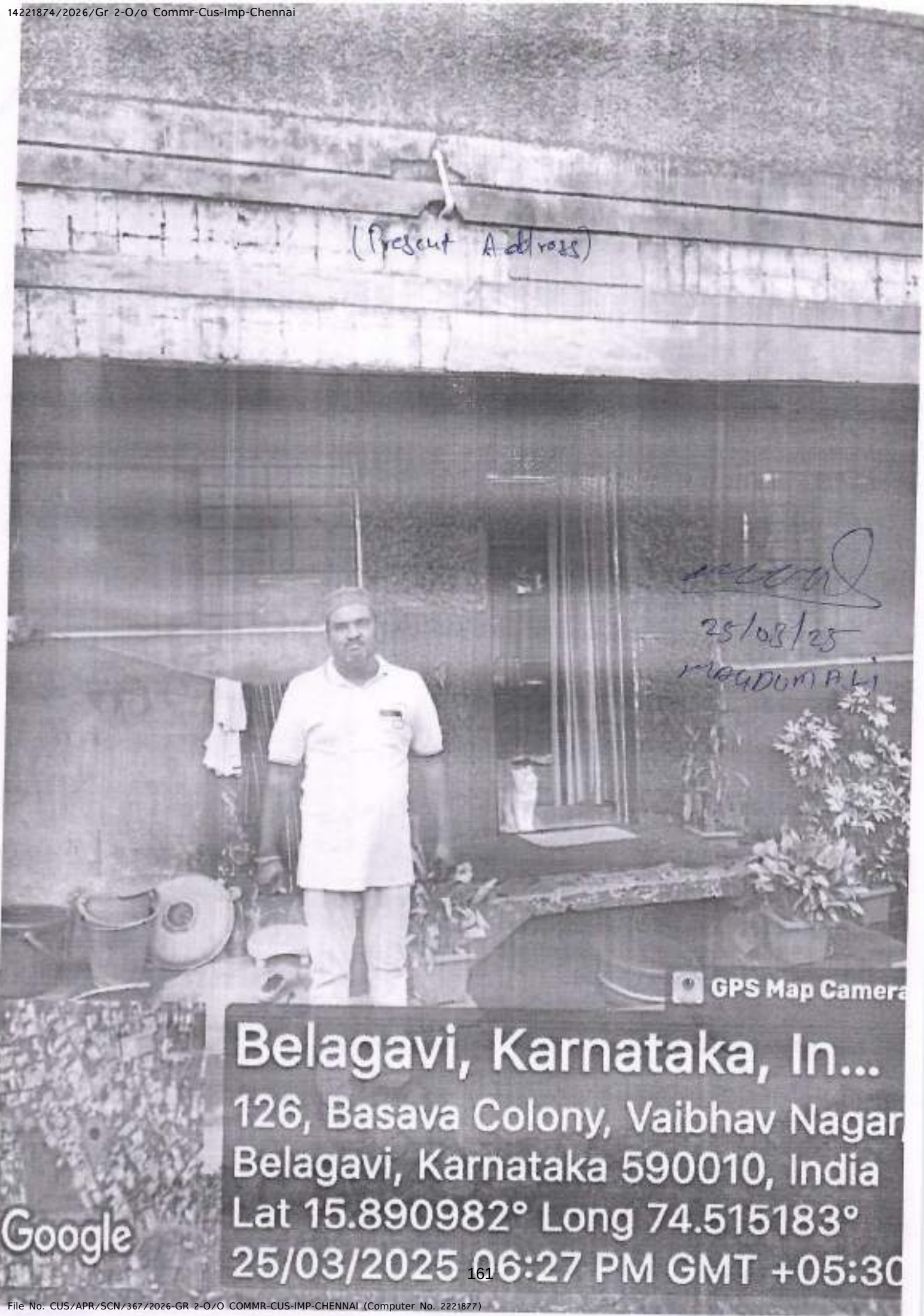
ಮಗದುಮ ಅಲಿ ಹಾರೂನ ವಡಗಾವಂಕರ
Magadum Ali Haroon Vadgaonkar
ಹುಟ್ಟಿದ ವರ್ಷ / Year of Birth : 1984
ಪುರುಷ / Male



7059 6312 3774

ಆಧಾರ್ - ಶ್ರೀಸಾಮಾನ್ಯನ ಅಧಿಕಾರ

25/03/25
MAGADUM ALI



(Present Address)

[Signature]
25/03/25
MAGDUMALI

GPS Map Camera

Belagavi, Karnataka, In...
126, Basava Colony, Vaibhav Nagar
Belagavi, Karnataka 590010, India
Lat 15.890982° Long 74.515183°
25/03/2025 06:27 PM GMT +05:30

Google

MAGADUM ALI
HAROON
VADGAONKAR

Yes

Yes

Yes

Proprietor

importersgst@gmail.com

9880550286

Aadhaar
Authentication
Successful

View

Data as per Registration	
Attributes	Data as per Aadhaar
Name	Magadum Ali Haroon Vadgaonkar
F/M/G Name	S/O: Haroon
Mobile Number	*****3387
Email	NA
Address	House No 4803/4, 1st Main 1st Cross, Shivaji Nagar, Shivaji Nagar, Belgaum, Hukeri, Belgaum, Karnataka, India, 590016, Belgaum Shivaji Nagar.
Gender	Male
Date of Birth	1984

Photograph







ಕುಬ್ಜರಿ ವಿದ್ಯುತ್ ಸರಬರಾಜು ಕಂಪನಿ ನಿಗಮಿತ

GST.No 29AABCH3176JEZZ

CSD3 BELGAUM.

ಆರ್.ಆರ್. ನಂಬರ್/RRNO : CLTG2847
ಖಾತೆ ಸಂಖ್ಯೆ/Account ID : 5052581000
ಮಾ.ಪಿ. ಸಂಕೇತ/MRCode : 54003916

ವಯಕ್ತಿಕ ವಿವರಗಳು/Personal Details

ಹೆಸರು ಮತ್ತು ವಿಳಾಸ/Name and Address

HABIBNISHA C.VADAGAONKAR

CTS-4803/4 CTS-4803/4SHIVAJINAGAR

ಸಂಪರ್ಕ ವಿವರಗಳು/Connection Details

ಜರಾತಿ/Tariff : 5LT2A1-N
ಮಂ.ಪ್ರಮಾಣ/Sanct Load : HP: 0 KW:0.5
ಗೃಹ ಜೋಡಿ/GJS Reg Date : 26-06-2023
ಸರಾಸರಿ/Average[FY22-23] : 84.38
ಅರ್ಹ/Entitlement Units : 93

ಬಿಲ್ ವಿವರ/Billing Details

ಬಿಲ್ಯಿಂಗ್ ಅವಧಿ/Billing Period : 02/09/2023-02/10/2023
ರಿಡಿಂಗ್ ದಿನಾಂಕ/Reading Date : 02/10/2023
ಬಿಲ್ ಸಂಖ್ಯೆ/BillNo : 505258100010202301

ಬಳಕೆಯ ವಿವರ/Consumption Details

ಇಂದಿನ ಮಾಪನ/Pres Rdg : 17107 / NOR
ಹಿಂದಿನ ಮಾಪನ/Prev Rdg : 17022
ಮಾಪನ ಸ್ಥಿರಾಂಕ/Constant : 1
ಬಳಕೆ/Consumption : 85.0
ರಾಖಲಿತ ಮೀಟರ್/Recorded MD : 0
ಹವರ ಪ್ಯಾಕ್ಟರ್/Power Factor : 0.00
ಸಂ.ಪ್ರಮಾಣ/Connected Load : 0

ಅರ್ಹ ಯೂನಿಟ್/Eligible for subsidy : 85.0

ಶಾವತಿ ಯೂನಿಟ್/Units Chargeable : 0

ಬಳಸಿದ ಯೂನಿಟ್ ಬಿಲ್ ಸಂಖ್ಯೆ/Bill for Consumption

MAGDOMALI

NO OBJECTION CERTIFICATE

TO WHOMSOEVER IT MAY CONCERN

This is to certify that HABIBNISHA C VADAGAONKAR is owner of the property situated at CTS NO. 4803/4 MAIN 1ST CROSS SHIVAJI NAGAR BELGAUM 590016 have permitted and allowed MAGADUM ALI HARDON VADGAONKAR (Grand Son of HABIBNISHA C VADAGAONKAR) for operating and conducting their business from ADDRESS MENTIONED ABOVE.

I further state that I have no objection if MAGADUM ALI HARDON VADGAONKAR uses the address of the said premises for the Business purpose.

Owner of the property

HANISHA
Signature

HABIBNISHA C VADAGAONKAR

MAGDUMALI
MAGDUMALI



TRUE COPY

V. A. JOSHI
ADVOCATE & NOTARY
BELGAUM

(Previous Address)



GPS Map Camera

Belagavi, Karnataka, In...

**8, 7th Cross Rd, Veerabadra Nagar,
Shivaji Nagar, Belagavi, Karnataka
590017, India**

Lat 15.86731° Long 74.520383°

25/03/2025 06:47 PM GMT

+05:30

Google

MAHAZAR

**Drawn at the premises at 4803/4, 1st Main Cross,
Shivaji Nagar, Belagavi, Karnataka-590016
on 25/03/2025 from 04:00 PM**

On being called upon by the Superintendent of Central Tax (in short Superintendent), Belagavi CGST Commissionerate, Belagavi, we the undersigned mahazar witnesses assembled ourselves near the premises of 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016 on 25/03/2025 at around 04:00 PM. The said Superintendent introduced himself as Shri Sandeep, CGST Belagavi and his colleague officers as Shri Abidhussain Nesargi and Shri B. Raghavendra both Inspector of CGST, Belagavi (in short Inspector) by displaying their departmental identity cards. Thereafter, the said Superintendent informed us that the said premises 4803/4, 1st Main Cross, Shivaji Nagar, Belagavi, Karnataka-590016 belongs to M/s H C V Enterprises (holder of IEC-ATVPV5181B) and GSTIN No. 29ATVPV5181B2ZZ (hereinafter referred as the taxpayer) and that the said taxpayer has imported goods under Bill of Entry No. 5554045 dt. 11/09/2024 at Chennai port and that investigation has been initiated by Customs authorities against the said consignment imported by the taxpayer for mis-declaration of the said goods under the provisions of Customs Rules and regulations. Further, the said Superintendent informed that he has reasonable belief that incriminating goods/documents relevant to the ongoing investigation are secreted at the said premises and therefore, he intends to search the said premises and requested us to witness the said search proceedings, for which we readily agreed. The said Superintendent further informed us that, he is duly authorized by the Additional Commissioner of Central Tax, Belagavi CGST Commissionerate vide Authorization for Search dated 25/03/2025, issued under Document Identification Number (DIN) 20250357TC000000D5B4. Thereafter, the said Superintendent showed the said Authorization for search for the above-mentioned premises to us and we, the Mahazar witnesses have affixed our dated signatures on the said authorization to search in token of having perused and having agreed to witness the search proceedings. Thereafter, the said Superintendent, his colleague officer and we, the Mahazar witnesses approached towards the said premises. On being enquired about the said premises, a person named Shri Ubedulla Vadgaonkar S/o Shri Muradulla Vadgaonkar came outside and informed that the said premises bearing No. 4803/4 consist of 2-3 small sites, divided after partition among family. On being enquired about M/s. HCV Enterprises and Shri Magadum Ali Haroon Vadgaonkar, he informed the officers and us that Shri Magadum is his cousin

W₁ - 
25/03/25

W₂ - 
25/03/25

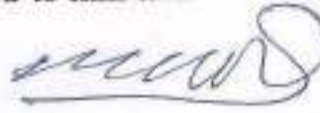


25/03/25

and his premises is at the next door under the same site No. The said premises was in locked condition and there was no name-plate or address mentioned at the said residential premises. There was no signboard of any business was hanging or displayed at the said residential premises. On being enquired, Shri Ubedulla informed the officers that Shri Madadam used to live at the said premises 3-4 years back and that nobody resides at the said premises at present as the said premises is in dilapidated conditions. Thereafter, on officers request, Shri Ubedulla Vadgaonkar called Shri Magadam Ali Haroon Vadgaonkar and asked him to come to the spot. Shri Magadam Ali Haroon came to the spot after 20-30 minutes. Thereafter, the said Superintendent introduced himself, his colleague officers to Shri Magadam Ali Vadgaonkar by displaying their Departmental Identity Cards. Thereafter, the said Superintendent introduced us (Mahazar witnesses) to Shri Magadam Ali Vadgaonkar and informed Shri Magadam Ali Vadgaonkar their purpose of visit. The said Superintendent then showed him the search authorization issued by the Additional Commissioner of Central Tax, Belagavi CGST Commissionerate issued vide Authorization dated 25/03/2025 under Document Identification Number (DIN) 20250357TC000000D5B4 and Shri Magadam Ali Vadgaonkar affixed his dated signature on the said search authorization as a token of having seen and perused the same. After that, Shri Magadam Ali Vadgaonkar informed the officers that he does not resides at the said premises due to dilapidated conditions of the said premises. Further, Shri Magadam Ali Vadgaonkar informed that the officers that he has given his premises on negligible rent for poultry purpose to one of his friend. Thereafter, Shri Magadam Ali Vadgaonkar opened the lock of the said premises and the said premises consisted only one hall having hens for poultry purpose in that. There was no room, kitchen or any other place with livable condition was there. Further, there was no furniture or any household goods/things were there at the said premises. There were no goods or documents related to GST/Import-Export/Customs. On being enquired, Shri Magadam Ali Vadgaonkar informed that he is into trading of vegetables and he has one shop in the Vegetable Market, Belagavi. Further, on being enquired Shri Magadam Ali Vadgaonkar informed he had obtained any GST registration in Jan. 2024, as per directions of his friend Shri Farhan Peerzade. Further, on being enquired about Import/Export of goods, he informed that he does not know about Import-Export however, IEC/Trade Licence has been obtained by him on the directions of Shri Farhan Peerzade. from any authority. Further, the officers enquired about the Mobile No. 9880550286 and E-mail ID-hcventerprises79@gmail.com, to which Shri Magadam Ali Vadgaonkar informed that neither of the Mobile No. nor the E-mail ID belonged to him and

W1 - 
25/03/25

W2 - 
25/03/25


25/03/25

Page 2 of 3

he does not know to whom it belongs. Thereafter, the said Superintendent concluded the proceedings. **No documents/records/goods/digital evidence were seized/taken into possession by the said Superintendent or any of his colleague officers.** The entire mahazar proceedings ended peacefully at 06:30 PM on 25/03/2025 without causing damage to the any of the property/goods or persons or without hurting any religious sentiments. The mahazar was typed by one of the officers upon our request on the Laptop carried by one of the officers of CGST Belagavi and printed on the printer available in vicinity. The Mahazar was read in the vernacular language Hindi in our presence and in the presence of Shri Mugadum Ali Vadgaonkar. We, the Mahazar witnesses has perused the Mahazar and have understood the content of the said Mahazar. The proceedings recorded in the Mahazar are true and correct reflection of the events witnessed by us during the Mahazar proceedings and typed as deposed by us.

Typed by me as deposed by the witnesses. <i>[Signature]</i> 25/3/25 (B. Raghavendra) Inspector of Central Tax, CGST Belagavi	Witness (1) <i>[Signature]</i> 25/03/25 (Shubham Kothapure)
	Witness (2) <i>[Signature]</i> 25/03/25 (Rajnaraj Panmar)
Present during the entire proceedings <i>[Signature]</i> 25/03/25 (Magadum Ali Haroon Vadgaonkar)	
"Before me" <i>[Signature]</i> 25/03/2025 (Sandeep) Superintendent of Central Tax, CGST, Belagavi	

Subscriber Status	Active
Subscriber Contact	9850550205
Subscriber First Name	Askill
Subscriber Last Name	Marat
Company Name	None
Father Name	Jainulabdin
Spouse Name	None
Subscriber's Address	taluk rabag Raybag,taluk rabag Raybag,taluk rabag Raybag,
Permanent Address	taluk rabag Raybag,taluk rabag Raybag,taluk rabag Raybag,Kudachi Rural
City	Kudachi Rural
State	Karnataka
PIN	591311
Date Of Activation	Wed, 27 Dec 2023 18:45:45 GMT
Alternate Contact	None
Nationality	Indian
Identification ID	UID Card (Aadhar Card)
Identification Number	010006560y47amck4TVHD132901CNa1tg211NngN7W005y9IT7LP0rA5,v0iSgx//Wtd7N

VOLUNTARY STATEMENT OF SHRI FARHAN GOREPEERZADE, PAN- CSIPG0170P, AADHAAR NO.- 6145-6344-8775, MOBILE NO.- 8970504657/9380053772, AGED ABOUT 25 YEARS, ADDRESS- Plot No. 148, Talba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi, BEFORE THE SUPERINTENDENT OF CENTRAL TAX, HQRS PREVENTIVE UNIT, CGST, BELAGAVI ON 25/03/2025.

My name and address are as given above. In pursuance of the ongoing investigation against M/s. H C V Enterprises (29ATVPV5181B2ZZ), I am tendering my voluntary statement before you on 25/03/2025. I can read, write and understand Hindi, English & Kannada. This inquiry is deemed to be judicial proceedings within the meaning of section 229 & 267 of Bhartiya Nyaya Sanhita 2023 according to which intentionally giving any false evidence or fabricating evidence for the purpose of being used in these proceedings is an offence punishable under section 229 of Bhartiya Nyaya Sanhita 2023 and intentionally offering insult, or causing any interruption to the officer sitting in these proceedings is an offence under section 267 of Bhartiya Nyaya Sanhita 2023 and after understanding the same, I am bound to state the truth upon any subject.

Q.No.1:	Briefly introduce yourself and mention about your educational and professional background.
Ans:	My name is Shri Farhan Gorepeerzade. I am basically from Kudachi, and my permanent residential address is of Kudachi, where my family stays. My father shifted to Belagavi in 2016. I have studied till 10 th standard from Pretty Blossoms School, Azam Nagar, Belagavi. I have worked as recovery agent at AU Finance, Mumbai. Currently, I am unemployed.
Q.No.2:	It is seen that GST Regn. (33CSIPG0170P1ZN/ Alina Overseas Trading) has been obtained on your PAN No. CSIPG0170P. Please explain business model of M/s. Alina Overseas Trading. Also mention the major inputs & outputs and major suppliers & recipients associated to your business.
Ans:	Although, the firm namely M/s Alina Overseas Trading (GSTIN: 33CSIPG0170P1ZN) is registered in my name, I am not aware of the business activities being carried out in it. I am totally ignorant about the same. My paternal uncle (Chacha) takes care of each and every business related activities of my firm. Actually, my Chacha took my Aadhaar Card, PAN Card and other relevant documents from me to open the said firm. He told me that he would be opening & operating a business for Import-Export of various Goods. In lieu of this, he promised me to give certain

[Signature]

25/03/2025

Farhan Gorepeerzade

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	amount of money on each Bill of entry/ invoice generated. So far, I have received approx. Rs.50,000/- from my Chacha in return.
Q.No.3:	Please peruse your answer to Question No. 2 above. Kindly provide the Name, Contact No., Residential Address & other relevant details of your Chacha?
Ans:	My Chacha's name is Shri Zuber Peerzade. His mobile number is 9372311998. Although he is a permanent resident of Kudachi, Raibagh Tq, he no longer resides there. Presently, he lives in Mumbai & Chennai depending upon the work requirements. He is into the business of Import- Export of goods. To my knowledge, he sales & purchases stationery items. I do not know about residential or office address of my Chacha at Chennai, however, I know he resides at Flat No.-33, 3 rd Floor, Maria Bhawan Building, Nearby Blue Gate, CST, Mumbai. Apart from this, I don't have any other information about my Chacha.
Q.No.4:	The officers of SIIB Chennai have initiated an investigation against M/s. H C V Enterprises (29ATVPV5181B2ZZ) for mis-declaration of goods imported by them. Shri Magadum Vadgaonkar (Prop. of M/s HCV Enterprises) during his Statement dated 25/03/2025 has revealed that you had asked him to forward his credentials for obtaining GST Regn. in his name and that he doesn't run any business from M/s HCV Enterprises. Please peruse his statement and offer your comments.
Ans:	I have perused the Statement of Shri Magadum Vadgaonkar and appended my dated signature on the same as a token of having seen the same. The submissions made by Shri Magadum Vadgoankar in his statement are true and correct. I had obtained his credentials and registration was taken on those credentials. Further, I admit that Shri Magadum Vadgaonkar is not running his any kind of business from the firm M/s HCV Enterprises. I can narrate the entire scenario from the beginning, if you allow.
Q.No.5:	Please refer to your answer at Question No. 4 above. Please elaborate.
Ans:	My Chacha, Shri Zuber Peerzade took registration of M/s Elina Overseas Trading in my name in the month of February, 2023. Since inception of the firm, Shri Zuber Peerzade was handling the business of importing certain goods (which I was not aware of earlier) to Chennai/ Mumbai. I was getting considerable amount as commission in lieu of every Bill of entry filed and cleared. Since, there was no risk, I was happy.



25/03/2025

Farhan Zuber Peerzade

	Later on, in December, 2023, Shri Zuber Peerzade asked me if I have anybody else whose credentials/ identity could be used to take one more registration in order to increase the overall profit. Subsequently, I approached Shri Magadum Vadgaonkar (who is my neighbor) and apprise him about the fact that my Chacha (Shri Zuber Peerzade) runs a business of Import- Export in which profit margin is very good. I further allured him that if he gives his Aadhaar Card, Mobile No., PAN Card details to me, I would forward the same to Shri Zuber Peerzade who in turn would take GST Registration in his name. In lieu of this, I promised Shri Magadum that he would be getting around Rs.10,000/- per Bill of entry. Listening to the proposal, Shri Magadum agreed and handed over his credentials to me which I further forwarded to Shri Zuber Peerzade for obtaining GST Registration and thus M/s HCV Enterprises came into existence.
Q.No.6:	Who files the GST Returns of the firm M/s HCV Enterprises & M/s Elina Overseas Trading.
Ans:	Shri Shoib, friend of Shri Zuber Peerzade (Mobile No.-8748975553) files the GST Returns of the firms. Shri Sheikh Ahmad (Mobile No.-8660286632) calls me for OTP details when filing GST Returns.
Q.No.7:	Please refer to your Answer to Question No. 5 above. In this regard, kindly mention the amount as well as mode of payment made to Shri Magadum in lieu of importing goods.
Ans:	Shri Zuber Peerzade was delaying our commission money even after generation of Bill of entrys. Hence, Shri Magadum & I decided to withdraw Rs.45,000/- from M/s HCV Enterprises' Axis Bank Account No. 923020031455950 almost six months ago using Mobile banking. Later on, Shri Zuber Peerzade gave Rs.20,000/- in cash to me as my commission for this work. He gave this money to me when I went to Mumbai to meet him.
Q.No.8:	When & how do you & Shri Magadum get to know about the nature/ type of Goods being imported by Shri Zuber Peerzade. What did you do afterwards?
Ans:	I don't know from where did Shri Magadum got to know that Shri Zuber Peerzade is not importing stationery items but some other items like adult toys which are probably banned here.

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25/03/2025

Farhan Uroo Peerzade

	Eventually, he decided to confront me and insisted me to stop this work immediately. Till that time, even I was not aware of this fact. When I enquired Shri Zuber Peerzade about this, he told me not to worry as he would handle it.
Q.No.9:	When did you last come into contact with Shri Zuber Peerzade & what transpired b/w you & him?
Ans:	Six months ago, I used to work at Shri Zuber Peerzade's office at Mumbai as Office boy. After that, I returned to Belagavi in December, 2024. I contacted Shri Zuber Peerzade around 10 days back over phone. I asked some money from him to which he hesitated.
Q.No.10:	From GST Returns of M/s HCV Enterprises, it is evident that NIL returns are being filed since December 2024. Kindly comment.
Ans:	One of our containers carrying goods was stopped by the Indian Customs officials at Chennai Port around six months ago. At that point of time, Shri Zuber Peerzade told us to wait for some time. Since we were not getting any commission for so long, we requested Shri Zuber Peerzade either to make payment to us or to stop the business in the name of M/s HCV Enterprises. But Shri Zuber Peerzade Insisted that only when the container gets cleared, we would be getting our commission. Since the container was not cleared, NIL returns were filed.
Q.No. 11	How many GST Regn. have you arranged for your Chacha Zuber?
Ans.	I have not arranged/provided any GST Regn. other than HCV Enterprises to my chacha Zuber.
Q.No.12	Please provide contact details of key persons involved in the racket of importing prohibited/ mis-declared goods through Chennai Port?
Ans.	As far as I know, the following persons are the key persons involved in the said racket- 1. Shakib Patel- 7676255152 (He manages works at Chennai for Zuber) 2. Shaik Ahmed - 8660286632 (He also works for Zuber) These two are the key persons.
Q.No. 13	Please provide contact details and address details for contacting you for official communication.
Ans.	I provide contact details of my family members as detailed below- 1. Fayaz (Elder Brother)- 7483745314 2. Farooq (Father)- 8902452284 3. Asiya (Sister)- 9535080511

[Signature]

25/03/2025

Farhan Peerzade

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	Communication can be made to me at Plot No. 148, Taiba Apartment, Beside Shivyogi School, Annapuranwadi, Bauxite Road, Belagavi, which is my permanent residence address.
Q.No.14	Do you have anything more to say?
Ans:	I have nothing more to state. The contents of my statement are explained to me in my vernacular language and I have understood the same. The facts stated above are true. I once again reiterate that I will co-operate in the ongoing investigation and I shall appear before you as and when called for. I have deposed my above statement voluntarily without any threat, coercion, force or duress.
 25/03/2025 Shri Farhan Gorepeerzade (Proprietor of M/s. Elina Overseas Trading) Mobile No. 8970504657	
Typed by me as deposed  (B RAGHAVENDRA) INSPECTOR	"BEFORE ME"  (HIMANSHU MAHROLIA) SUPERINTENDENT





भारतसरकार / GOVERNMENT OF INDIA
 वित्तमंत्रालय / MINISTRY OF FINANCE
 राजस्वविभाग / DEPARTMENT OF REVENUE
 प्रधानआयुक्तसीमाशुल्ककार्यालय, चेन्नै-III, निवारकआयुक्तालय
 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III
 PREVENTIVE COMMISSIONERATE
 सीमाशुल्कभवन, 60, राजाजीसालै, चेन्नै-600 001
 CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI 600 001

दूरभाष / Telephone: 044-25254566

ईमेल/Email : pcommr3-cuschn@gov.in

F.No.GEN/INV/DR/63/2025-SIIB

Date:18.03.2025

DIN-20250373MY0000555B97

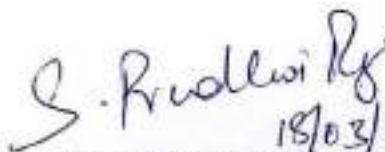
SEIZURE MEMO

UNDER SECTION 110 OF THE CUSTOMS ACT, 1962

Based on the specific intelligence, the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 arrived in 1*40 ft Container bearing no. IAAU1860629 imported by M/s HCV Enterprises (IEC No: ATPPV5181B) (hereinafter referred to as importer) for the clearance of the goods declared as viz. "Plastic Lunch Box, Plastic Water Bottle, Stationery Set, Plastic Baby Chair, Plastic Stationery folder" currently lying at M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai, Chennai-600110 were detained by SIIB.

On detailed examination in the presence of two witnesses under Mahazar dated 13.03.2025, undeclared goods were found and it appeared that the Importer had resorted to mis-declaration of the goods in contravention to the provisions of Section 46(4) of Custom Act, 1962 with an intention to import and clear the undeclared goods such as adult toys, toys, cosmetics, drones etc. It appeared that the importer has contravened the provisions of Bureau of Indian Standards, 2016, provisions of the Drugs & Cosmetics Act 1940 read with Drugs & Cosmetics Rules, 1945, imported goods prohibited under section 11, sub section 2(u) of the Customs Act, 1962, read with section 292 of the Indian penal Code (IPC) and imported drones banned by DGFT. Hence the goods imported vide the above-mentioned Bill of Entry are liable for confiscation under Section 111 of the Customs Act, 1962 and are seized on the basis of the examination mahazar under the provisions of the Customs Act, 1962. Hence the entire cargo imported vide Bill of Entry No. 5554045 dated 11.09.2024 presently lying at M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai, Chennai-600110 is being placed under seizure under the provisions of Section 110 of the Customs Act, 1962. In the Mahazar proceedings dated 13.03.2025, the goods were already handed over to Custodian, M/s. Viking Warehousing CFS, No.5, GNT Road, Moolakadai, Chennai-600110 for safe custody.

Further, the custodian is directed not to move or remove, transfer, lease, sell, dispose, tamper, part with or in any manner otherwise deal with the seized goods without an order from the competent authority or from the Special Intelligence and Investigation Branch, Chennai-III Commissionerate, Custom House, Chennai - 600001.


18/03/2025
(S. PRUDHVI RAJ)

INTELLIGENCE OFFICER
SPECIAL INTELLIGENCE & INVESTIGATION BRANCH

Copy Submitted to:

1. The Deputy/Assistant Commissioner of Customs,
M/s. Viking Warehousing CFS, No.5, GNT Road,
Moolakadai, Chennai-600110.
2. The Deputy/Assistant Commissioner of Customs,
Docks Admn, Export Commissionerate,
Custom House, Chennai-1.
3. The Proprietor,
M/s HCV Enterprises,
Shed No. 4803/4, 1st Main Cross,
Shivaji Nagar, Belagavi-590016.

VOLUNTARY STATEMENT OF SHRI R LOUIS PREMALATHA W/O GNANASEKARAN AGED 61 YEARS RESIDING AT 1/40-L, ST. THOMAS MOUNT, CHAKKARAPANI COLONY, CHENNAI, ST. THOMAS MOUNT, KANCHEEPURAM, TAMIL NADU - 600045 GIVEN BEFORE THE OFFICERS OF SIIB, CUSTOM HOUSE, CHENNAI-600001 ON 25.04.2025 UNDER SECTION 108 OF THE CUSTOMS ACT, 1962.

My name is R Louis Premalatha, aged 61 years. My mobile number is 9840032214(Airtel). My Aadhar No. is 4360 3416 3939. My e-mail id is kmmfrs@gmail.com. I have completed my B.Sc (Zoology) from Madurai Kamaraj University, Madurai. I have been residing at above mentioned address with my family. I am married and two daughters. I can understand, read, write and speak Tamil and English. I am appearing today i.e. 25.04.2025 voluntarily before the Customs officials of SIIB for giving statement under Section 108 of the Customs Act, 1962 against summons dated 25.04.2025 issued to me. I have been explained about the provisions of Section 108 of the Customs Act, 1962 and I have understood that I should give a true and correct statement about the facts known to me. I have also understood that this statement of mine can be used against me, any other person, firm or company in legal and departmental proceedings. Now, I am giving my statement in Question-Answer mode as below:

Q1. Give details about you and your role in M/s Fast Forwarding Agencies Pvt. Ltd?

A1. I am R Louis Premalatha. I am working as a Manager in M/s Fast Forwarding Agencies Pvt. Lt. I am the F Card holder (Card no. 598) of the Customs Broker Firm M/s Fast Forwarding Agencies Pvt. Ltd, Chennai. I

Q2. Please tell a brief about your firm and its partners, branch and address.

A2. Our firm was established in 1995. Shri Venkataraman is the Managing Director and Shri Srinivasan and Shri Prakash are the directors of the firm. Our head office is in Mumbai. Our firm deals with both imports and exports. Our Chennai office address is 1/40-L, St. Thomas Mount, Chakkarapani Colony, Chennai, St. Thomas Mount, Kancheepuram, Tamil Nadu - 600045. There are 10-12 employees currently working in our firm apart from above mentioned persons. However, I am only the employee currently working in Chennai.

Q3. Are you aware of the provisions of the CBLR, 2018?

A3. Yes, I am aware of the CBLR, 2018.

Q4. What do you know about M/s. H C V Enterprises (IEC: ATVPV5181B)?

A4. M/s. H C V Enterprises (IEC: ATVPV5181B) is an importer for whom we have filed only 1 Bill of Entry till now. We came in to contact with Shri Magadam Ali Haroon Vadgoankar (IEC holder) through Shri Goutham (Mobile: 7550040157) who is working as

a CHA assistant contacted us to file the Bills of Entry for the consignments.

Q5. How do you know Shri Goutham?

A5. I came into contact with Shri Goutham during my professional journey as a CHA.

Q6. Did you do the KYC verification of M/s. H C V Enterprises (IEC: ATVPV5181B)?

A6. Yes, we have verified the KYC documents of the importer i.e. IEC, Pan Card & Aadhar card, GST Registration certificate and checked IEC registration online in DGFT website also.

Q7. Did you verify Importer's premises before filing bill of entry?

A7. We physically verified the importer's premises by visiting Belagavi.

Q8. How many Bills of Entry have you filed till now for M/s. H C V Enterprises (IEC: ATVPV5181B)?

A8. Till now, we have only filed 1 Bill of Entry for M/s. H C V Enterprises (IEC: ATVPV5181B). In this consignment, goods declared were Plastic Lunch box, Plastic Water bottle, Stationery set etc.

Q9. What do you know about goods the import consignment made under Bill of Entry No. 5554045 dated 11.09.2024 with respect to M/s. H C V Enterprises (IEC: ATVPV5181B)?

A9. Shri Goutham through whom I came in to contact with the IEC holder provided us the import documents of the said consignment to file the Bill of Entry. He informed us that the entire consignment is general trade items viz. Plastic Lunch box, Plastic Water bottle, Stationery set etc.

Q10. Please see the examination mahazar dated 13.03.2025 as per which several undeclared "Adult Toys" were found during the examination along with Drones, T-shirts and other general trade items. What do you have to say about this?

A10. I have seen the Mahazar dated 13.03.2025 and affixed my signature on the same as a token of having seen it. As I had already mentioned, the importer informed us that the entire consignment is Plastic Lunch box, Plastic Water bottle, Stationery set etc. Shri Goutham, who was present during the examination done by CFS officers, informed me about the undeclared goods found during the examination. Only that time, I have come to know that several cartons of Adult Toys, Drones etc. were imported in the said consignment.

Q11. Please see the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025 wherein he mentioned about

one Shri Zuber Peerzade, Shri Shakib Patel and Shri Shaik Ahmed? What do you know about these persons?

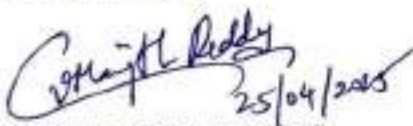
A11. I do not know anything about the above-mentioned persons. In fact, this is the first time that I am hearing about them.

Q12. Do you have anything else to state?

A12. I received the import documents of the subject consignment through Shri Goutham. We were told that the subject consignment containing Plastic Lunch box, Plastic Water bottle, Stationery set etc. We were not aware about any mis-declared/prohibited goods. During the examination by the Shed Officers only we came to know about the prohibited goods. We filed the Bill of Entry based on the documents provided by the importer. M/s Fast Forwarding Agencies Pvt. Ltd is nowhere related to the prohibited goods. I do not recall anything else to submit in this regard. I will approach SIIB myself as and when I recall something to add in my statement. Also, I will cooperate in investigation of this case and will present before SIIB as and when asked to do so. I can assure you that you will get full cooperation from my side.

On my request, this Statement running into three pages has been typed as deposed by me, by one of the officers in one of the computers available at the SIIB Section Custom House, Chennai - 600001 and the printout was taken. The Statement was explained in language known to me. I have understood the contents of the statement and found it to be as deposed by me. This statement given by me is true and has been given consciously without any force from anyone. I also undertake to appear before you for further clarifications as and when required.

Statement typed and presence of me as deposed by Shri R Louis Premalatha in the system at SIIB.

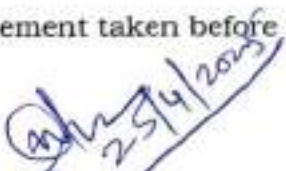

(C. V. MANJUNATHA REDDY)
INTELLIGENCE OFFICER, SIIB




25.4.2025

(R LOUIS PREMALATHA)
F CARD HOLDER, M/s FAST FORWARDING AGENCIES PVT. LTD.

Statement taken before me:


(BHEEKH CHAND)
SENIOR INTELLIGENCE OFFICER, SIIB

சென்னை அரசு
Government of India

Download Date: 18/02/2021



Or கருமலா ரமேஸ்வரி
R. Louis Premalatha
கருமலா ரமேஸ்/DOB: 29/02/1984
Gender: FEMALE

Issue Date: 18/02/2021

4360 3416 3939
VID : 9114 0496 5284 7174

எனது ஆதார். எனது அடையாளம்

சென்னை அரசு
Unique Identification Authority of India

முகவரி:
W/O: கருமலா ரமேஸ்வரி, 1/40-ல், புனித
கருமலா மலம், சக்கராபானி காலனி
கேள்வன், புனித கருமலா மலம்,
காஞ்சிபுரம்,
தமிழ் நாடு - 600016

Address:
W/O: Gnanasekaran, 1/40-L, ST. THOMAS
MOUNT, CHAKKARAPANI COLONY
CHENNAI, St. Thomas Mount,
Kancheepuram,
Tamil Nadu - 600016



4360 3416 3939
VID : 9114 0496 5284 7174

☎ 1947 | ✉ help@uidai.gov.in | 🌐 www.uidai.gov.in



Handwritten signature
25.4.2025

पहचान पत्र एवं अधिकार कार्ड / IDENTITY CUM AUTHORITY CARD
 (विनियमन 17 के अंतर्गत विनियमन (8) का फॉर्म (अ) देखें) [See Clause (8) of sub-regulation (8) of regulation 17]
 फॉर्म-एन / FORM-F

क्र.सं. / SL. No. **0364** कार्ड सं. / Card No. **11/879**

नाम / Name / नाम / R. LOUIS PREMALATHA
 (M/L/Sarvesh / Smt.)
 पद / Designation / पद / EMPLOYEE
 (Designation (Proprietor, Partner, Director, etc.))
 जारी करने वाला कार्यालय / Issued at **CHENNAI**
 कार्ड की वैधता / Valid upto: **31-12-2024**
 सीमा शुल्क इकाई का नाम / Name of the Customs Broker **CHENNAI**
 सीमा शुल्क इकाई का प्रकार (Proprietorship / Firm / Pvt. / Public Ltd. / Others)
R. LOUIS PREMALATHA
 I have signed the examination conducted under regulation 6 of the
 Customs Brokers Licensing Regulations, 2013

हस्ताक्षर / Signature of the Holder / Signatory
 (सील भी लगाएं / Affix Seal)



पहचान चिह्न / Identification Mark **SMALL MOLE ON LEFT THUMB**

कार्ड सं. / Card NO. **598** कार्डधारक का हस्ताक्षर / Signature of the Card Holder

सामान्य निर्देश / GENERAL INSTRUCTIONS

1. इस पहचान पत्र को सीमा शुल्क में व्यापार के दौरान धारक द्वारा स्पष्टता प्रदर्शित किया जाएगा।
 The Identity Card shall be visibly displayed by holder while transacting business in Customs OTHERWISE IT WILL BE CANCELLED.
2. पहचान पत्र को, सेवा से विपुलित, स्थानांतरण, प्रत्युक्ति, प्रत्युक्ति या हटाने आदि किए जाने पर सीमा शुल्क अधिकारियों को लौटा दिया जाएगा।
 The ID Card shall be returned to the Customs Authorities on release, transfer, resignation, dismissal or discharge etc., from service.
3. इस कार्ड को खोने या चुराए जाने पर तत्काल सहायक आयुक्त सीमा शुल्क (सी.बी.), चेन्नई को लिखित में सूचित किया जाएगा।
 Loss or recovery of this shall be immediately reported in writing to the Asst. Commr. of Customs (CB), Chennai.
4. कार्ड, सुरक्षा कर्मियों या विभिन्न प्राधिकृत व्यक्तियों द्वारा जांच किए जाने के अधीन है।
 The Card is subjected to check by the Security Staff or duly Authorized Persons.

पैन सं. / PAN NO. **AABCF2847GCH 002** अहस्तांतरणीय / NOT TRANSFERABLE



Handwritten signature
25.4.2025

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

The Manager/Director/Proprietor

**M/s. Fast Forward Agencies Pvt Ltd,
1/40-L, CHAKRAPANI COLONY ST.
THOMAS MOUNT CHENNAI 600 016.**

WHEREAS, I, **Bheekh Chand** am making inquiry in connection with **Goods imported under BE No. 5554045 dated 11.09.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or
(b) produce documents or things of the following description in your possession or under your control:

- 1. Import documents in respect of said Bill of Entry**
- 2. Others relevant documents**
- 3. .**

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2025-04-25** at **02:00:PM** at the office of **Room No.304, SIIB, preventive Commissionerate, Custom House, Chennai-1**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **25** day of **April, 2025** at **Chennai**

Name : **Bheekh Chand**

Signature :

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office.

File No- GEN/INV/DR/63/2025-SIIB

CBIC-DIN-20260173MY000000DC5F

SUMMONS

[under Section 108 of the Customs Act, 1962(52 of 1962)]

To,

SHRI GOUTHAM K**S/O KUPPUSAMI, AGED 39 YEARS,
RESIDING AT 1/60, BALAKRISHNAN
STREET, 88 VEPPAMBATTU,
TIRUAVALLUR, TAMILANDU - 602024**

WHEREAS, I, **PRADEEP RAJ NUTAKKI** am making inquiry in connection with **H C V Enterprises (IEC- ATVPV5181B) Bill of Entry No. 5554045 dated 11.09.2024** under the Customs Act, 1962.

AND WHEREAS, I consider your attendance to

(a) give evidence and / or

(b) produce documents or things of the following description in your possession or under your control:

1. Import Documents

2. KYC Details

3. Any other information related to the Imports

NOW, THEREFORE, in exercise of powers vested in me under Section 108 of the Customs Act, 1962, I do hereby summon you to appear before me ☒ **in person** / or ☐ **by an authorised agent** on **2026-01-22** at **5:40:PM** at the office of **Room No. 307, SIIB, Krishna Block, Custom House, Chennai 600 001**

Inquiry as aforesaid is deemed to be a judicial proceeding within the meaning of section 229 and section 267 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023) and non-compliance of this summon is an offence punishable under section 208 and section 210 of Bharatiya Nyaya Sanhita, 2023 (45 of 2023).

Given under my hand and seal of office to-day the **22** day of **January, 2026** at **CHENNAI**

Name : **PRADEEP RAJ NUTAKKI**

Signature : 

Designation :

Superintendent / Appraiser / Senior Intelligence Officer

Seal of Office,



VOLUNTARY STATEMENT OF SHRI GOUTHAM K, S/O KUPPUSAMI, AGED 39 YEARS, RESIDING AT 1/60, BALAKRISHNAN STREET, 88 VEPPAMBATTU, TIRUAVALLUR, TAMILANDU - 602024 GIVEN ON 25.08.2025 BEFORE THE OFFICERS AT SIIB, CUSTOM HOUSE, CHENNAI-600001 UNDER SECTION 108 OF THE CUSTOMS ACT, 1962.

My name is Shri Goutham K, age 39 years, I have been residing at 11/60, Balakrishnan Street, 88 Veppambattu, Tiruavallur, Tamilandu - 602024 for 39 years. I can understand read, write and speak in Tamil and English. My mobile No. is 7550040157 and email address is rolexrolex05@gmail.com. My Aadhar Card No. is 8294 7256 1467. I am appearing today i.e. 22.01.2026 before the Customs Officers of SIIB Custom House, to give my voluntary statement under section 108 of the Customs Act 1962 against the summons dated 22.01.2026 issued to me. I have been explained about the provisions of section 108 of the Customs Act 1962 and I have understood that I should give a true and correct statement about the facts known to me. I am also aware that giving false statement is punishable under Section 108 of Customs Act, 1962 and Section 229 of Bharatiya Nyaya Sanhita (BNS). I have also understood that this statement of mine can be used against me, any other person firm or company in legal proceedings. Now, I am giving my statement in Question- Answer mode.

Q. Please introduce yourself and about your role at M/s. Fast Forwarding Agencies Pvt Ltd?

A. I am Shri Goutham K aged 39 years. I work as third party vendor between the importer and Customs Broker in facilitating them to file Bills of Entry and also sometimes attending the examination activities of Bills of Entry filed by them.

Q. Please read the voluntary statement dated 25.04.2025 given by Smt. R Louis Premalatha, Manager in M/s. Fast Forwarding Agencies Pvt Ltd regarding the Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s. H C V Enterprises.

A. I have read the voluntary statement dated 25.04.2025 given by Smt. R Louis Premalatha. I do not agree with the contents of her statement. I work for small commissions by facilitating filing bills of entry and attending examination activities. However, in this case Smt R. Louis Premalatha had asked me to attend the examination pertaining to the Bill of Entry No. 5554045 dated 11.09.2024 filed by M/s. H C V Enterprises for helping her for a remuneration of Rs. 3,000/-. I am not related to the subject Bill of Entry other than attending the examination in order to help Smt. R Louis Premalatha.

Q. Have you ever met Shri. Magadum Ali Haroon Vadgoankar, Proprietor and IEC holder of M/s. H C V Enterprises?

A. No, I have never met Shri. Magadum Ali Haroon Vadgoankar.

Q. Do you know Shri. Shaikh Ahamed (Mobile - 8660286632), Shri. Shaqeeb Patel (Mobile - 7676255152), Shri. Mohammed Shoab (Mobile - 8748975553) and Shri. Zuber Peerzade (9380053772/ 8970504657)?

A. No, I do not know any of the above-mentioned persons and I have never met them personally or contacted through phone.

Q. Whether you were aware of the concealment viz., "Adult Toys, Cosmetics etc" present in the subject consignment before the examination?

A. No, I was not aware of the concealment present in the subject consignment. During the course of examination only I came to know about the concealment present in the cargo.

Q. Do you want to submit anything else?

A. I re-iterate that I was unaware of the concealment present in the subject consignment. I work for small commissions for facilitating BE filing and attending examination activities. In this case, Smt R Louis Premalatha had asked me to attend the examination along with her for a small amount. I do not know the IEC holder or any other person involved in the case. I request your kindness to take a lenient view on me.

On my request, this Statement running into two pages has been typo-graphed as deposed by me, in one of the computers available at the SIIB Section, Custom House, Chennai - 600001 and the printout was taken. The Statement was explained in a language known to me. I have understood the contents of the statement and found it to be as deposed by me. This statement given by me is true and has been given consciously without any force, coercion or threat from anyone. I also undertake to appear before you for further clarifications as and when required.

P. S. S.
22/10/26
(P SETHURAM)
INTELLIGENCE OFFICER, SIIB

Shri G.
22/10/26
(SHRI GOWTHAM K)

N. R. N.
24/10/26
IN MY PRESENCE
(PRADEEP RAJ NUTAKKI)
SENIOR INTELLIGENCE OFFICER, SIIB

VOLUNTARY STATEMENT OF SHRI R LOUIS PREMALATHA W/O GNANASEKARAN AGED 61 YEARS RESIDING AT 1/40-L, ST. THOMAS MOUNT, CHAKKARAPANI COLONY, CHENNAI, ST. THOMAS MOUNT, KANCHEEPURAM, TAMIL NADU - 600045 GIVEN BEFORE THE OFFICERS OF SIIB, CUSTOM HOUSE, CHENNAI-600001 ON 25.04.2025 UNDER SECTION 108 OF THE CUSTOMS ACT, 1962.

My name is R Louis Premalatha, aged 61 years. My mobile number is 9840032214(Airtel). My Aadhar No. is 4360 3416 3939. My e-mail id is kmmfrs@gmail.com. I have completed my B.Sc (Zoology) from Madurai Kamaraj University, Madurai. I have been residing at above mentioned address with my family. I am married and two daughters. I can understand, read, write and speak Tamil and English. I am appearing today i.e. 25.04.2025 voluntarily before the Customs officials of SIIB for giving statement under Section 108 of the Customs Act, 1962 against summons dated 25.04.2025 issued to me. I have been explained about the provisions of Section 108 of the Customs Act, 1962 and I have understood that I should give a true and correct statement about the facts known to me. I have also understood that this statement of mine can be used against me, any other person, firm or company in legal and departmental proceedings. Now, I am giving my statement in Question-Answer mode as below:

Q1. Give details about you and your role in M/s Fast Forwarding Agencies Pvt. Ltd?

A1. I am R Louis Premalatha. I am working as a Manager in M/s Fast Forwarding Agencies Pvt. Lt. I am the F Card holder (Card no. 598) of the Customs Broker Firm M/s Fast Forwarding Agencies Pvt. Ltd, Chennai. I

Q2. Please tell a brief about your firm and its partners, branch and address.

A2. Our firm was established in 1995. Shri Venkataraman is the Managing Director and Shri Srinivasan and Shri Prakash are the directors of the firm. Our head office is in Mumbai. Our firm deals with both imports and exports. Our Chennai office address is 1/40-L, St. Thomas Mount, Chakkarapani Colony, Chennai, St. Thomas Mount, Kancheepuram, Tamil Nadu - 600045. There are 10-12 employees currently working in our firm apart from above mentioned persons. However, I am only the employee currently working in Chennai.

Q3. Are you aware of the provisions of the CBLR, 2018?

A3. Yes, I am aware of the CBLR, 2018.

Q4. What do you know about M/s. H C V Enterprises (IEC: ATVPV5181B)?

A4. M/s. H C V Enterprises (IEC: ATVPV5181B) is an importer for whom we have filed only 1 Bill of Entry till now. We came in to contact with Shri Magadum Ali Haroon Vadgoankar (IEC holder) through Shri Goutham (Mobile: 7550040137) who is working as

a CHA assistant contacted us to file the Bills of Entry for the consignments.

Q5. How do you know Shri Goutham?

A5. I came into contact with Shri Goutham during my professional journey as a CHA.

Q6. Did you do the KYC verification of M/s. H C V Enterprises (IEC: ATVPV5181B)?

A6. Yes, we have verified the KYC documents of the importer i.e. IEC, Pan Card & Aadhar card, GST Registration certificate and checked IEC registration online in DGFT website also.

Q7. Did you verify Importer's premises before filing bill of entry?

A7. We physically verified the importer's premises by visiting Belagavi.

Q8. How many Bills of Entry have you filed till now for M/s. H C V Enterprises (IEC: ATVPV5181B)?

A8. Till now, we have only filed 1 Bill of Entry for M/s. H C V Enterprises (IEC: ATVPV5181B). In this consignment, goods declared were Plastic Lunch box, Plastic Water bottle, Stationery set etc.

Q9. What do you know about goods the import consignment made under Bill of Entry No. 5554045 dated 11.09.2024 with respect to M/s. H C V Enterprises (IEC: ATVPV5181B)?

A9. Shri Goutham through whom I came in to contact with the IEC holder provided us the import documents of the said consignment to file the Bill of Entry. He informed us that the entire consignment is general trade items viz. Plastic Lunch box, Plastic Water bottle, Stationery set etc.

Q10. Please see the examination mahazar dated 13.03.2025 as per which several undeclared "Adult Toys" were found during the examination along with Drones, T-shirts and other general trade items. What do you have to say about this?

A10. I have seen the Mahazar dated 13.03.2025 and affixed my signature on the same as a token of having seen it. As I had already mentioned, the importer informed us that the entire consignment is Plastic Lunch box, Plastic Water bottle, Stationery set etc. Shri Goutham, who was present during the examination done by CFS officers, informed me about the undeclared goods found during the examination. Only that time, I have come to know that several cartons of Adult Toys, Drones etc. were imported in the said consignment.

Q11. Please see the voluntary statement of Shri Farhan Gorepeerzade dated 25.03.2025 wherein he mentioned about

Page 2 of 3



Handwritten signature
25.4.2025

one Shri Zuber Peerzade, Shri Shakib Patel and Shri Shaik Ahmed? What do you know about these persons?

A11. I do not know anything about the above-mentioned persons. In fact, this is the first time that I am hearing about them.

Q12. Do you have anything else to state?

A12. I received the import documents of the subject consignment through Shri Gautham. We were told that the subject consignment containing Plastic Lunch box, Plastic Water bottle, Stationery set etc. We were not aware about any mis-declared/prohibited goods. During the examination by the Shed Officers only we came to know about the prohibited goods. We filed the Bill of Entry based on the documents provided by the importer. M/s Fast Forwarding Agencies Pvt. Ltd is nowhere related to the prohibited goods. I do not recall anything else to submit in this regard. I will approach SIIB myself as and when I recall something to add in my statement. Also, I will cooperate in investigation of this case and will present before SIIB as and when asked to do so. I can assure you that you will get full cooperation from my side.

On my request, this Statement running into three pages has been typo graphed as deposed by me, by one of the officers in one of the computers available at the SIIB Section Custom House, Chennai - 600001 and the printout was taken. The Statement was explained in language known to me. I have understood the contents of the statement and found it to be as deposed by me. This statement given by me is true and has been given consciously without any force from anyone. I also undertake to appear before you for further clarifications as and when required.

Statement typed and presence of me as deposed by Shri R Louis Premalatha in the system at SIIB.

(C. V. MANJUNATHA REDDY)
INTELLIGENCE OFFICER, SIIB



25/4/2025

(R LOUIS PREMALATHA)
F CARD HOLDER, M/s FAST FORWARDING AGENCIES PVT. LTD.

Statement taken before me:

(BHEEKH CHAND)
SENIOR INTELLIGENCE OFFICER, SIIB



இந்திய அரசாங்கம்

Government of India



கோதம் கு

Gowtham K

பிறந்த நாள்/DOB: 05/05/1988

ஆண்/ MALE

K. Gowtham
K. Gopal
02/1/26
7550010157

8294 7256 1467

VID : 9186 3109 0406 4905





भारतसरकार / GOVERNMENT OF INDIA
 वित्तमंत्रालय / MINISTRY OF FINANCE
 राजस्वविभाग / DEPARTMENT OF REVENUE
 प्रधानआयुक्तसीमाशुल्ककार्यालय, चेन्नै-III, निवारकआयुक्तालय
 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III
 PREVENTIVE COMMISSIONERATE
 सीमाशुल्कभवन, 60, राजाजीसालै, चेन्नै-600 001
 CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI 600 001

दूरभाष / Telephone: 044-25254566

ईमेल/Email : pcommr3-cuschn@gov.in

CONFIDENTIAL

F.No. GEN/INV/DR/63/2025-SIIB

Date:17-06-2025

-

To
 The Additional Commissioner of Customs,
 O/o Commissioner of Customs,
 New Custom house, Panambur,
 Managaluru – 575 010.

Sir,

Sub: Request to effect searches at the premises of Shri. Mohammed Shoaib Mohammed Arif Mulla, Shri Shakeeb Patel & Shaikh Ahmed Kalepeerzade - reg.

With reference to the above subject, this office is investigating a case pertaining to the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s H C V Enterprises who allegedly tried to smuggle “Adult toys, Drones, Cosmetics, Rubik Cube toys, mobile charging adaptors, golf accessories etc” by mis-declaring the goods as “Plastic lunch box, plastic water bottle, stationery set, plastic baby chair, plastic stationery folders”.

2. In this regard, as per the leads obtained during the investigation, it is requested to cause search at the premises mentioned in the table below and to recover any documents related to the above said import and also in respect to similar imports in the past made by the importer. Please forward these documents to this office along with the Panchanamas, Statements and any other relevant documentation.

Sl. No.	Name of the Person	Mobile Number	Address of the Person
1	Shri. Mohammed Shoaib Mohammed Arif Mulla	8748975553	H. No. 4312/B, Kacheri Road, Ghee Galli, Belagum, Karnataka – 590001.

2	Shri. Shaikh Ahamed Kalepeerzade	8660286632	Plot No. 12, Opp. Rahamaniya Masjid, Sangameshwar Nagar, Belgaum, Karnataka – 5900010.
3	Shri. Shaqeeb Patel	7676255152	Near Syndicate Bank, Taluk Raibag, Kudachi Rural, Rayabag, Belgaum, Karnataka – 591311.

3. The subject matter may be treated as “Most Urgent”, please.

Digitally signed by
Kapil Gade
Date: 17-06-2025
23:52:22

(Dr. Kapil Gade)
Deputy Commissioner of Customs
Special Intelligence & Investigation Branch

Encl: Letter & Mail dated 03.06.2025 from Assistant
Commissioner,CGST Belgavi Commissionerate

Action report on Requisition to effect search at premises of various importers-reg

noreply.cbic1@gov.in < noreply.cbic1@gov.in >

Wed, 30 Jul 2025 4:48:44 PM +0530

To "pcommr3-cuschn"<pcommr3-cuschn@gov.in>

13 Attachment(s)

I0CBIC10003736738_175386... 209.5 KB	Letter Expert Enterprises.pdf 189.3 KB
Letter TA Traders.pdf 173.9 KB	Mahazar Atlas.pdf 170.2 KB
Mahazar WB enterprises.pdf 200.4 KB	Incident Report HCV enterpris... 490.5 KB
Incident report Am traders.pdf 380.3 KB	Incident Report Elite.pdf 359.4 KB
Incident Report MM Traders.pdf 376.1 KB	Incident report Lyfs On.pdf 444 KB
Incident report JP Enterprises.... 503.3 KB	Incident Report- SA 09-2025-2... 104.9 KB
Incident Report- SA 08-2025-2... 111.9 KB	

Sir, PFA for information and necessary action. Regards Superintendent, Custom House, K arwar



भारतसरकार/ GOVERNMENT OF INDIA
वित्तमंत्रालय, राजस्वविभाग/ MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
सीमाशुल्कउप/सहायक आयुक्तकाकार्यालय
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CUSTOMS
सीमाशुल्कविभाग, एम. जी. रोड, कारवार-581301
CUSTOMS DIVISION, M. G. ROAD, KARWAR-581301

Tel: (08382) 226881

E-mail: ackwr.mglr-customs@gov.in

फ़ा. सं./F. No.: GEN/INV/OTH/27/2021-CPD-KWR-CUS-DIV-KWR-COMMRTE-MANGALURU दिनांक/ Date: As E-signed
 C.No.137506

To

The Deputy Commissioner of Customs (SIIB), **(E-Mail/By Speed Post)**
 O/o the Principal Commissioner of Customs,
 Chennai-III, Preventive Commissionerate,
 Custom House, No. 60, Rajaji Salai,
 Chennai-600001
 [Email:-pcommr3-cuschn@gov.in]

महोदय/Sir,

विषय/Sub: Requisition to effect search at premises of various importers-Reg

Kind reference is invited to your office letter vide F.No. GEN/SIIB/3/2025-IMP dated 26.06.2025, GEN/INV/DR/84/2025 SIIB Dated 27.06.2025, GEN/INV/DR/85/2025-SIIB dated 27.06.2025, GEN/INV/DR/26/2025-SIIB dated 08.07.2025 on the above-mentioned subject.

2. In this connection, it is to submit that officers of Customs Division, Karwar has made extensive efforts to locate the premises of the importers mentioned in the above said letters and the outcome is hereby submitted for information and necessary action please.

S.No	Name of party	Premises to be searched	Remarks
1	M/s. LYF's ON (IEC: ESGPB8287L),	Plot No 27/28, Shahunagar, Belagavi, Karnataka-590010	The said address is located by the officers, however no such entity M/s. LYF's ON existed at the said address.
2	M/s. JP Enterprises (IEC:EYSPP2328Q)	Plt No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka-590010	Said premises could not be located as no such address exists with the said

			address.
3	M/s. HCV Enterprises (IEC: ATVPV5181B)	Shri. Mohammed Shoaib Mohammed Arif Mulla, 8748975553, H No. 4312/B, Kacheri Road, Ghee Galli, Belgaum, Karnataka-590001	Said premises could not be located as no such address exists with the said address.
4	M/s. HCV Enterprises (IEC: ATVPV5181B)	Shri. Shaikh Ahamed, Kalepeerzade, 8660286632, Plot No. 12, Opp Rahamaniya Masjid, Sangameshwar Nagar, Belgaum, Karnataka-590010	Said premises could not be located as no such address exists with the said address.
5	M/s. A M Traders, (IEC ASYPM4938R)	At Cts No. 818B, Maaruf Galli, Kudchi, Belagavi, Karnataka- 591311	Said premises could not be located as no such address exists with the said address.
6	M/s. M M Traders, (IEC DSKPM1204D)	2289, Dargah Road Kudchi, Belagavi, Karnataka- 591311	Said premises could not be located as no such address exists with the said address.
7	M/s. HCV Enterprises (IEC: ATVPV5181B)	Shri. Shaqeeb Patel, 7676255152, Near Syndicate Bank, Taluk Raibag, Kudachi Rural Rayabag, Belgaum, Karnataka- 591311	Said premises could not be located as no such address exists with the said address.
8	M/s. W B. Enterprises (IEC GJFPB7231E)	Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka-591307	The said address is located by the officers and found that it is a residential house however no such entity existed at the said address. The said house was searched thoroughly by the officers but no dutiable, prohibited/ or any incriminating documents were found. Mahazar was drawn and enclosed herewith.
9	M/s. Elite Enterprises (IEC: EBWPA3256F)	149/1B, Ward No. 5, Mudhol, Karnataka 587313	Said premises could not be located as no such address exists with the said address.
10	M/s. Atlas Enterprises (IEC: AMYPP5786A)	Plot No. 44, Mahalingpur, Bagalkot, Bagalkot, Karnataka-587313	The said address is located by the officers and it is found no such entity named M/s. Atlas Enterprises existed at the said premises. The said

			premises was searched thoroughly by the officers but no dutiable, prohibited/ or any incriminating documents were found. Mahazar was drawn and enclosed herewith.
11	M/s. Expert Enterprises (IEC: BYFPM4750B)	CTS No. 2586, B2A/1/A, Ward No. 5, Darga Road, Mudhol, Bagalkot, Karnataka 587313	Action taken Letter was already sent to DC, SIIB, Chennai-III on 24.02.2025 (enclosed herewith).
12	M/s. T.A. Traders, (IEC:HGXPP9937E) Corrected IEC: HGXPP8837E	780B, Patait Galli, Kudachi R, Belagavi, Karnataka 591311	Action taken Letter was already sent to DC, SIIB, Chennai-III on 6-7-2025 (enclosed herewith).

5. Accordingly, Incident Reports and Mahazars⁹(wherever search conducted) are attached herewith for your kind information and further necessary action please.

भवदीय/Yours faithfully,

रमेशचंद्रएम./Rameshchandra M.
सहायकआयुक्त/ Assistant Commissioner

Digitally signed by
RAMESHCHANDRA M.
Date: 30-07-2025
13:38:41

संलग्न/Encl: As Above

प्रतिलिपि/Copy to :

1. The Assistant Commissioner of Customs, (Preventive), New Customs House, Panambur, Mangalore-575010



भारत सरकार/ GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग/ MINISTRY OF FINANCE, DEPARTMENT OF REVENUE
सीमा शुल्क उप/सहायक आयुक्त का कार्यालय
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CUSTOMS
सीमा शुल्क विभाग, एम. जी. रोड, कारवार-581301
CUSTOMS DIVISION, M. G. ROAD, KARWAR-581301

Tel: (08382) 226881

E-mail: ackwr.mglr-customs@gov.in

फ़ा. सं./F. No.: GEN/INV/OTH/27/2021-CPD-KWR-CUS-DIV-KWR-COMMRTE-MANGALURU दिनांक/ Date: As E-signed
 C.No.137506

To

The Deputy Commissioner of Customs (SIIB),
 O/o the Principal Commissioner of Customs,
 Chennai-III, Preventive Commissionerate,
 Custom House, No. 60, Rajaji Salai,
 Chennai-600001
 [Email:-pcommr3-cuschn@gov.in]

(E-Mail/By Speed Post)

महोदय/Sir,

विषय/Sub: Requisition to effect search at premises of M/s T.A. Traders (IEC No.HGXPP8837E)-Reg

Kind reference is invited to your office letter vide F.No. GEN/INV/DR/14/2025-SIIB dated 15.06.2025, on the above-mentioned subject.

2. In this connection, it is to report that, the officers of Customs Division, Karwar visited the place Kudachi R, Belagavi, Karnataka and tried to locate the address (as mentioned in your letter dated 15.06.2025), i.e, M/s. T A Traders, (IEC No. HGXPP8837E), 780 B, Patait Galli, Kudachi R, Belagavi, Karnataka-591311 at around 11:15 Hrs., on 03.07.2025.

3. Upon reaching the place Patait Galli, Kudachi R, Belagavi, Karnataka-591311 enquiries were made by the Customs Officers at the shops/houses located therein to identify the address M/s. T A Traders, (IEC No. HGXPP8837E), 780 B, Patait Galli, Kudachi R, Belagavi, Karnataka-591311. But no such premises with M/s. T A Traders, (IEC No. HGXPP8837E), 780 B, Patait Galli, at Kudachi R, Belagavi, Karnataka-591311 could be located.

4. Enquiry made with the Municipal Local Authority and the Post Office, Kudachi R, also revealed that no such address exists and the letters received in the

post office for serving to the above-mentioned address were returned in the recent past.

5. Accordingly, Incident Report given by the officer is attached herewith for your kind information and further necessary action please.

Digitally signed by
Rameshchandra M
Date: 06-07-2025
11:12:04

भवदीय/Yours faithfully,

रमेशचंद्र एम./Rameshchandra M.
सहायक आयुक्त/ Assistant Commissioner

संलग्न/Encl: As Above

प्रतिलिपि/Copy to :

1. The Assistant Commissioner of Customs, (Preventive), New Customs House, Panambur, Mangalore-575010



भारत सरकार/ **GOVERNMENT OF INDIA**
वित्त मंत्रालय, राजस्व विभाग/ **MINISTRY OF FINANCE, DEPARTMENT OF REVENUE**
सीमा शुल्क उप/सहायक आयुक्त का कार्यालय
OFFICE OF THE DEPUTY/ASSISTANT COMMISSIONER OF CUSTOMS
सीमा शुल्क विभाग, एम. जी. रोड, कारवार-581301
CUSTOMS DIVISION, M. G. ROAD, KARWAR-581301

Tel: (08382) 226881

E-mail: ackwr.mglr-customs@gov.in

फा. सं./F. No.: GEN/INV/OTH/27/2021-CPD-KWR-CUS-DIV-KWR-COMMRTE-MANGALURU दिनांक/ Date: As E-signed
C.No.137506

To

The Deputy Commissioner of Customs (SIIB),
O/o the Principal Commissioner of Customs,
Chennai-III, Preventive Commissionerate,
Custom House, No. 60, Rajaji Salai,
Chennai-600001
[Email:-pcommr3-cuschn@gov.in]

(By Speed Post)

महोदय/Sir,

विषय/Sub: Requisition to effect search at premises of M/s Expert
Enterprises, Bagalkot-Reg

Kind reference is invited to your office letter dated 24.01.2025 vide F.No.
GEN/INV/DR/174/2024-SIIB on the above mentioned subject.

2. In this connection, it is to report that, the officers of Customs Division, Karwar visited the place Mudhol, Bagalkot, Karnataka and tried to locate the address (as mentioned in your letter dated 24.01.2025), i.e, M/s. Expert Enterprises, CTS No. 2586 B2A/1/A, Ward No. 5, Darga Road, Modhol, Bagalkot, Karnataka-587313 at around 10:00 AM on 19.02.2025.

3. Upon reaching the place Ward No. 5, Darga Road, Mudhol, enquiries were made by the Customs Officers at the shops/houses located therein to identify the address M/s. Expert Enterprises, CTS No. 2586 B2A/1/A, Ward No. 5, Darga Road, Modhol, Bagalkot, Karnataka-587313. But no such premises with CTS No. 2586, B2A/1/A could be located.

5. Accordingly, unexecuted Search Warrant and Incident Report are attached herewith for your kind information and further necessary action please.

Signed by
Rameshchandra M.

रमेशचंद्र एम./Rameshchandra M.
सहायक आयुक्त/ Assistant Commissioner

प्रतिलिपि/ Copy to :

1. The Assistant Commissioner of Customs, (Preventive), New Customs House, Panambur, Mangalore-575010

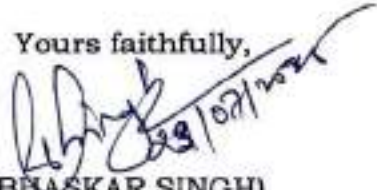
INCIDENT REPORT

In pursuance of Authorization for Search no 10/2025-26 dated 22.07.2025 bearing DIN- 20250772MQ0000666C5A issued by the Assistant Commissioner, Customs Division Office, Karwar, I, Bhaskar Singh, Superintendent, along with Shri. Rajesh Kumar, Superintendent of Customs and Shri. Rithin B Kotian, Inspector of Customs Division, Karwar visited the place Belgaum, Karnataka and tried to locate the address mentioned in the Search Authorisation, M/s. A M Traders, IEC ASYPM4938R, At Cts No. 818B, Maaruf Galli, Kudchi, Belagavi, Karnataka-591311.

On reaching the place Maaruf Galli, Kudchi, enquiries were made at the nearby shops/houses located therein to identify the address M/s. A M Traders, At Cts No. 818B, Maaruf Galli, Kudchi, Belagavi, Karnataka-591311. But no such premises with M/s. A M Traders, At Cts No. 818B, Maaruf Galli, Kudchi, Belagavi, Karnataka-591311 could be located. Further enquiries made with the local authorities also did not yield any results.

Enquiry made with the Jurisdictional Sub Post Office, Kudchi also revealed that no such address exists with the said address, M/s. A M Traders, At Cts No. 818B, Maaruf Galli, Kudchi, Belagavi, Karnataka-591311. Since, the Authorisation for search could not be executed, the same is returned herewith for further necessary action please.

Yours faithfully,


(BHASKAR SINGH)

Superintendent
Customs Division Karwar

Encl: Authorisation for Search in original

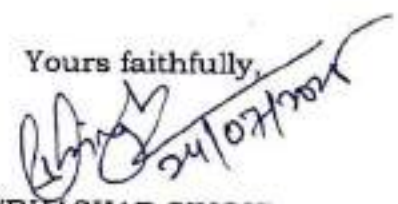
INCIDENT REPORT

In pursuance of Authorization for Search no 14/2025-26 dated 22.07.2025 bearing DIN- 20250772MQ0000333EA7 issued by the Assistant Commissioner, Customs Division Office, Karwar, I, Bhaskar Singh, Superintendent, along with Shri. Rajesh Kumar, Superintendent of Customs, Karwar visited the place Mudhol, Belgaum, Karnataka and tried to locate the address mentioned in the Search Authorisation, M/s. Elite Enterprises (IEC: EBWPA3256F), 149/1B, Ward No. 5, Mudhol, Karnataka 587313.

On reaching the place Ward No 5, Mudhol enquiries were made at the nearby shops/houses located therein to identify the address M/s. Elite Enterprises (IEC: EBWPA3256F), 149/1B, Ward No. 5, Mudhol, Karnataka 587313. But no such premises with M/s. Elite Enterprises (IEC: EBWPA3256F), 149/1B, Ward No. 5, Mudhol, Karnataka 587313 could be located. Further enquiries made with the local authorities also did not yield any results.

Enquiry made with the Jurisdictional Sub Post Office, Kudchi also revealed that no such address exists with the said address, M/s. Elite Enterprises, 149/1B, Ward No. 5, Mudhol, Karnataka 587313. Since, the Authorisation for search could not be executed, the same is returned herewith for further necessary action please.

Yours faithfully,


(BHASKAR SINGH)
Superintendent
Customs Division Karwar

Encl: Authorisation for Search in original

INCIDENT REPORT

In pursuance of the Authorization for Search bearing SW No. 12/2025-26, issued vide DIN-20250772MQ000000D3EC dated 22.07.2025 by the Assistant Commissioner, Customs Division Office, Karwar, I, Rajesh Kumar, Superintendent, along with Shri Bhaskar Singh, Superintendent, and Shri Rithin B Kotian, Inspector of Customs Division, Karwar, visited Kudachi Rural, Rayabag, Karnataka, on 23.07.2025 at around 1:30 PM to locate the premises of M/s H C V Enterprises (IEC ATVPV5181B), as mentioned in the above search warrant, i.e., Near Syndicate Bank, Taluk Raibag, Kudachi Rural, Rayabag, Belgaum, Karnataka - 591311.

Upon reaching Kudachi Rural, Rayabag, Belgaum, enquiries were made at nearby shops and residences to identify the address of M/s H C V Enterprises. Based on the information provided by local residents, it was revealed that no such premises by the name of M/s H C V Enterprises has ever existed at the stated address. The team also attempted to contact the phone number 7676255152, as mentioned in the said Search Warrant, but the call could not be completed as the number was found to be switched off.

Further enquiries made with the Jurisdictional Post Office at Kudachi Rural, Belgaum, also confirmed that no such address exists. It was informed that any letters received by the post office intended for the said address were returned undelivered in the recent past.

Since the authorization for search could not be executed, the same is being returned herewith for further necessary action, please.

Yours faithfully,



(Rajesh Kumar)
Superintendent
Customs Division Karwar

Encl: Authorisation for Search in original

INCIDENT REPORT

In pursuance of Authorization for search bearing DIN- 20250772MQ000000B909 dated 22.07.2025 issued by the Assistant Commissioner of Customs, Customs Division, Karwar, I, Anand Ashok Sable, Superintendent alongwith Shri Pinthu Ganguly, Superintendent, and Shri Sreekumar K.S., Inspector, Customs Division, Karwar, visited the place Shahu Nagar, Belagavi, Karnataka and tried to locate the address mentioned in the search authorisation dated 22.07.2025, i.e., M/s. JP Enterprises (IEC:EYSPP2328Q), Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka-590010 at around 12.30 PM on 23.07.2025.

On reaching the place Shahu Nagar, Belagavi, enquiries were made with the nearby shopkeepers'/shops/houses located therein to identify the address M/s. JP Enterprises (IEC:EYSPP2328Q), Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka-590010. But no such premises with Plot No. 1A, RS No. 56/9, could not be located. Further, enquiries made with the local authorities did not yield any result and the address could not be located.

Further enquiries also made with the jurisdictional Post Office of Shahu Nagar, Belagavi also revealed that no such address exists with the said address, M/s. JP Enterprises (IEC:EYSPP2328Q), Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka-590010. Since, the search authorization could not be executed, the same is returned herewith for further necessary action please.

Yours faithfully

Asable 23/07/2025

Anand Ashok Sable

Superintendent, Export Promotion Cell,
Belagavi, Mangaluru Customs

Enclosure: Authorization of search in original



INCIDENT REPORT

In pursuance of Authorization for search bearing DIN- 20250772MQ0000666EA4 dated 22.07.2025 issued by the Assistant Commissioner of Customs, Customs Division, Karwar, I. Anand Ashok Sable, Superintendent along with Shri Pinthu Ganguly, Superintendent, and Shri Sreekumar K.S., Inspector, Customs Division, Karwar, visited the place Shahu Nagar, Belagavi, Karnataka and tried to locate the address mentioned in the search authorisation dated 22.07.2025, i.e., M/s. LYF's ON (IEC: ESGPB8287L), Plot No. 27/28, Shahunagar, Belagavi, Karnataka-590010, at around 10.30 AM on 23.07.2025.

On reaching the place Plot No. 27/28, Shahunagar, Belagavi, the property consists of a two-story building with commercial shops on the ground floor and first floor. Enquiries were made at the commercial shops and nearby houses located therein to identify the address M/s. LYF's ON (IEC: ESGPB8287L), Plot No. 27/28, Shahunagar, Belagavi, Karnataka-590010. But no such entity/addressee M/s. LYF's ON (IEC: ESGPB8287L), Plot No. 27/28, Shahunagar, Belagavi, Karnataka-590010 existed in the given address.

To further verify, we contacted the jurisdictional Post Office of Shahu nagar, Belagavi. The post office corroborated our findings, indicating that M/s. LYF's ON does not exist at the given address. Since, the search authorization could not be executed, the same is returned herewith for further necessary action please.

Yours faithfully

Asable
23/07/2025

Anand Ashok Sable

Superintendent, Export Promotion Cell,
Belagavi, Mangaluru Customs

Enclosure: Authorization of search in original

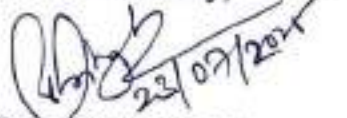
INCIDENT REPORT

In pursuance of Authorization for Search no 11/2025-26 dated 22.07.2025 bearing DIN- 20250772MQ000000A055 issued by the Assistant Commissioner, Customs Division Office, Karwar, I, Bhaskar Singh, Superintendent, along with Shri. Rajesh Kumar, Superintendent of Customs and Shri. Rithin B Kotian, Inspector of Customs Division, Karwar visited the place Belgaum, Karnataka and tried to locate the address mentioned in the Search Authorisation, i.e, M/s. M M Traders, IEC DSKPM1204D, 2289, Dargah Road, Kudchi, Belagavi, Karnataka-591311.

On reaching the place Dargah Road, Kudchi, enquiries were made at the nearby shops/houses located therein to identify the address M/s. M M Traders, 2289, Dargah Road, Kudchi, Belagavi, Karnataka-591311. But no such premises with M/s. M M Traders, 2289, Dargah Road, Kudchi, Belagavi, Karnataka-591311 could be located. Further enquiries made with the local authorities also did not yield any results.

Enquiry made with the Jurisdictional Sub Post Office, Kudchi also revealed that no such address exists with the said address, M/s. M M Traders, 2289, Dargah Road, Kudchi, Belagavi, Karnataka-591311. Since, the Authorisation for search could not be executed, the same is returned herewith for further necessary action please.

Yours faithfully,



(BHASKAR SINGH)
Superintendent
Customs Division Karwar

Encl: Authorisation for Search in original

In pursuance of Authorization for search bearing No.: 08/2025-26 DIN: 20250772MQ000000FE9C dated 22.07.2025 issued by the Assistant Commissioner of Customs, Customs Division Office, Karwar, I, Shri Pinthu Ganguly, Superintendent of Customs, Karwar Customs Division, Karwar alongwith Shri Anand Ashok Sable, Superintendent of Customs, Mangalore, and Shri Sreekumar K.S., Inspector, Customs Division, Karwar, visited the place Shahu Nagar, Belagavi, Karnataka-590010 and tried to locate the address mentioned in the search authorisation dated 22.07.2025, i.e., M/s. HCV Enterprises (IEC: ATVPV5181B), Shri. Mohammed Shoaib Mohammed Arif Mulla, H.No. 4312/B, Kacheri Road, Ghee Galli, Belgaum, Karnataka-590001 at around 16.30 Hrs. on 25.07.2025.

On reaching the place Shahu Nagar, Belagavi, enquiries were made with the nearby shopkeepers'/shops/houses located therein to identify the address M/s. HCV Enterprises (IEC: ATPVPV5181B), Shri. Mohammed Shoaib Mohammed Arif Mulla, H.No. 4312/B, Kacheri Road, Ghee Galli, Belgaum, Karnataka-590001. But no such premises with name and style M/s. HCV Enterprises (IEC: ATPVPV5181B), Shri Mohammed Shoaib Mohammed Arif Mulla, H.No. 4312/B, at Kacheri Road, Ghee Galli Belgaum, could not be located. Further, enquiries made with the local authorities did not yield any result and the address could not be located.

Further enquiries also made with the jurisdictional Post Office of Shahu Nagar, Belagavi also revealed that no such address exists and the letters received in the post office for serving to the above-mentioned address were returned in the recent past. Since, the search authorization could not be executed, the same is returned herewith for further necessary action please.

Digitally signed by
Pinthu Ganguly
Date: 29-07-2025
(PINTHU GANGULY)
Superintendent
Customs Division Karwar

Encl: Authorization for Search in original

INCIDENT REPORT

In pursuance of Authorization for Search bearing No.09/2025-26, DIN-20250772MQ0000133720 dated 22.07.2025 issued by the Assistant Commissioner, Customs Division Office, Karwar, I, Pinthu Ganguly, Superintendent, along with Shri Anand Ashok Sable, Superintendent of Customs, Mangalore and Shri Sreekumar K.S., Inspector of Customs Division, Karwar visited the place Sangameshwar Nagar, Belgaum, Karnataka-590010 and tried to locate the address mentioned in the Search Authorisation dated 22.07.2025, i.e., M/s.HCV Enterprises (IEC: ATVPV5181B), Shri. Shaikh Ahamed Kalepeerzade,Plot No. 12, Opp Rahamaniya Masjid, Sangameshwar Nagar, Belgaum, Karnataka-590010 at around 11.45 AM on 23.07.2025.

On reaching the place Opp. Rahamaniya Masjid, Sangameshwar Nagar, Belgaum, Karnataka-590010, enquiries were made at the shops/shopkeepers/houses located therein to identify the address M/s.HCV Enterprises (IEC: ATVPV5181B), Shri. Shaikh Ahamed Kalepeerzade, Plot No. 12, Opp Rahamaniya Masjid, Sangameshwar Nagar, Belgaum, Karnataka-590010. But no such premises with name & style M/s. HCV Enterprises (IEC: ATVPV5181B), Shri. Shaikh Ahamed Kalepeerzade, Plot No. 12, Opp Rahamaniya Masjid at Sangameshwar Nagar, Belgaum, could not be located. Further, enquiries made with the local authorities did not yield any result and the address could not be located.

Enquiry made with the Jurisdictional Post Office, Nehru Nagar, Belgaum, also revealed that no such address exists and the letters received in the post office for serving to the above-mentioned address were returned in the recent past. Since, the Authorisation for search could not be executed, the same is returned herewith for further necessary action please.

Digitally signed by
Pinthu Ganguly
Date: 29-07-2025
17:35:06
(PINTHU GANGULY)
Superintendent
Customs Division Karwar

Encl: Authorisation for Search in original

MAHAZAR

On being called upon by the Superintendent of Customs, Karwar Division, Karwar, we the undersigned witnesses assembled ourselves in front of the premises of house situated in plot No. 448, Mahalingpur, Bagalkot, Dist: Bagalkot, Karnataka - 587312, where Shri. Tabrez Pendarri (Adhar Card No 287 0756 1703) s/o Shri. Hussain Sabresides, at about 12:30 Hrs on 24/07/2025. The Superintendent of Customs introduced us to his fellow officers and showed us the Authorisation to search SN. No. 15/2025-26 dated 22/07/2025 issued by the Assistant Commissioner of Customs, Customs Division Karwar, Karnataka to search M/s. Atlas Enterprises (IEC: AMYPP5788A) Plot No 44, Mahalingpur, Bagalkot, Karnataka - 587312; and we readily agreed to witness the proceedings and affixed our dated signatures on the said Authorisation to search for having seen the same. Thereafter, we all proceeded to the said premises where we met Shri. Tabrez Pendarri, s/o Shri. Hussain Sab who introduced himself. Then the said Superintendent explained him the purpose of his visit and showed the said Authorisation to search & and told him that the officers are going to search

Tabrez
Pendarri

Witness No. 1

Muzaffar

Witness No. 2

208

Riyaz

Budihal

- 2 -

operation for which he said no objection for the search and assured full co-operation and affixed his dated signature on the said Authorisation by having seen the same. Thereafter, the officers offered for their personal search for which he politely declined. Then the officers of Customs proceeded for search of the said premises and started the search operation. However only one shed was existing but no such entity named M/s Atlas Enterprises could be found in the said address.

The officers of Customs carried out thorough search of the entire premises and stated that they do not find any goods and/or documents and/or any other things related/relevant to the proceedings under the Customs Act 1962.

He further stated that one of his friends Mr. Muzafar Anjoji (Adhar No. 714620254927), s/o Imamasab, Bhajantoi Galli, Mudhol, Bagalkot, Karnataka - 587.313, has taken his Adhar card, Electricity bill, PAN card etc. and obtained GST registration in the name of M/s. Atlas Enterprises and obtained IEC No. AMYPP5786A also for import and export of goods. Shri. Tabrez Pendarri again stated that he himself has not imported/exported any goods by using the said IEC.

~~Tabrez~~
TABREZ Muzafar.
Pendarri,
849685011/8850442391

~~Re~~
RIYAZ: Budihal
9535601224
210
9410718025

- 3 -

The search proceedings has been conducted at # and the officers once again allowed themselves for their personal search which was politely declined by Mr. Tabrez Pendarri. No goods/ documents were seized during the search proceedings and no damage was caused to either to the property or to any person and also no religious sentiments of inmates were hurt. The mahazar proceedings ended peacefully at 1430 hrs on 24/07/2025 without causing any damage to any person or property. This mahazar has been drawn as per the provisions of the sections of the Customs Act 1962.

Written by me as
narrated by the witness

Sreekumar
24/07/2025
(SREEKUMAR K.S)
Inspector of Customs
Customs Division
Korwar

Tabrez
TABREZ
Pendarri

849683011

24/07/2025

Witness 1
24/07/2025
Muzaftah
S/O IMAMSA
Bajantgi gal
Bogd Kot. 587313
8880442341

Witness-2

24/07/2025
Riyaz: Budihal
Bajantgi gal
Bogd Kot 587313
9556094224

Before me

Pintu Ganguly
24/07/2025
(Pintu Ganguly)

MAHAZAR

On being called upon by the Superintendent of Customs, Kasur Division, we undersigned witnesses assembled ourselves in front of the premises of M/s. WB Enterprises Bhojagar Galli, 5th main road, Bhojagar, Gokak, Belagavi Karnataka 591307, where, Ms. Jaira Bi, M/o. S. Wasim Godusab Bhojagar, CTS No 4059, Bhojagar Galli, 5th main Road, Bhojagar, Gokak, Belagavi 591307 resides at about 12.45 hours on 24-07-2025.

The Superintendent of Customs introduced us to his fellow officers and one lady police officer from local police station and showed us the authorisation to search, issued by the Assistant Commissioner of Customs, Kasur Division, to search the ~~residential~~ premises of M/s. WB Enterprises Bhojagar Galli, 5th main Road, Bhojagar, Gokak, Belagavi Karnataka 591307. and we readily agreed to witness the proceedings and affixed our dated signatures on the said authorisation to search for having seen the same.

Thereafter, we all proceeded to the said premises, where we met the above said person who introduced the the said Superintendent explained her the purpose of his visit and showed the authorisation to search bearing Search warrant No 13/2025-26 dated 22.07.2025 bearing DET No. 20250772M02000042106) and told him that the officers are going to conduct the search operation for which he said no problem/question for the search and assured full cooperation and affixed his dated signature on 24.7.2025 on the said authorisation for having seen the same. Thereafter the officers and staff offered for their personal search for which he politely declined. Then the officers proceeded for search at the said premises

witness 1 213
witness 2.

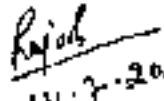
The Officers carried out thorough search of the entire premises and stated that they do not find any prohibited / dutiable / Contraband goods or any incriminating documents to seize and therefore they are concluding the search proceedings. The officers once again offered themselves for their personal search which was politely declined by

No dutiable / prohibited / Contraband goods or any documents were seized during the search proceedings. During the search proceedings, no damage was caused to either to the property or to any person and also no religious sentiments of inmates were hurt. The mahazar ended peacefully at 12.00 hours on 24.07.2024, without causing any damage to any person or property. This mahazar drawn as per the provisions of the sections of the customs Act 1962.

written by me as J.C. GOJACAR.
narrated by witnesses


24.07.2025
Supt of Customs
Karwar District

BEFORE ME


24.7.2025
Sub-Commissioner
Karwar

WITNESSES
(1) Waseem Ali Shaker 
H.No 1582, Near Daivagnay
Hall, Dheshighat Road, Karwar
581304.

(2) WITNESS 2. 
Ashish Manjunath Shet
HARBUNADA Karwar, Dhara
Karnada, KA 581306.

To
The Incharge,
Gokak Town Police Station
Gokak, Belagavi

31.07.2025

Sir/Madam:

Subject: Search in residential premises of
M/s. N.B. Enterprises, Bhoggar Galli, 5th main Road,
Bhoggar, Gokak, Belagavi, Karnataka 591302.

With reference to the above subject, I, Rajesh Kumar
Superintendent, Customs Division Karwar, has been
authorized to search residential premises M/s. N.B.
Enterprises, Bhoggar Galli, 5th main Road Bhoggar,
Gokak, Belagavi, Karnataka 591302, by the Assistant
Commissioner, Customs Division, Karwar.

In this regard, since the search is on residential
premises, it is requested that a lady officer may
please be deputed to assist us in completing the
search proceedings.

Thanking you

Yours Sincerely,



[Signature]
Superintendent

cc: copy of Search Warrant.

Received on
24/7/25
PSHO GOKAK TOWN
POLICE STATION



भारत सरकार / GOVERNMENT OF INDIA
वित्त मंत्रालय / MINISTRY OF FINANCE
राजस्व विभाग / DEPARTMENT OF REVENUE
प्रधान आयुक्त सीमाशुल्क का कार्यालय, चेन्नई-III

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III

सीमाशुल्क भवन, नं.60, राजाजी सालै, चेन्नई - 600 001.

CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI - 600 001

दूरभाष/ Telephone: 044-25231207, फैक्स/Fax: 044-25242425

ईमेल/e-mail: pcommr3-cuschn@gov.in

F. No. GEN/INV/DR/63/2025-SIIB

Date: 11-12-2025

CONFIDENTIAL

सेवा में/To

The Additional Commissioner of Customs,
Office of the Pr. Commissioner of Customs (Preventive),
Rummaging and Intelligence Section,
2nd Floor, New Custom House, Mumbai Zone - III, Ballard Estate,
Mumbai - 400001.

महोदय,

Sub: Request to effect searches at the premises of Shri. Zuber Peerzade in the case M/s H C V Enterprises (IEC: ATVPV5181B) - reg.

With reference to the above-mentioned subject, this office is investigating a case pertaining to the goods imported vide Bill of Entry No. 5554045 dated 11.09.2024 by the importer M/s. **H C V Enterprises (IEC: ATVPV5181B)**. The inquiry has been initiated pursuant to specific intelligence received regarding the alleged mis-declaration of imported goods.

2. On examination of the cargo, it is observed that M/s H C V Enterprises (IEC: ATVPV5181B) had imported **prohibited and obscene adult goods**, Drones, Cosmetics, Rubik Cube toys, Mobile charging adaptors, Golf accessories and garments by way of concealment vide the above-mentioned Bill of Entry. During the course of investigation and as per Voluntary Statement tendered by a person related to the subject Import, it appears that **Shri. Zuber Peerzade is the main conspirator and mastermind** behind the import of the subject consignment.

3. In view of the above facts and circumstances, it is requested to get a search conducted at the following premises and any other warehouse or godown pertaining to the subject person as detailed below:

**Shri Zuber Peerzade,
Flat No. 33, 3rd Floor,
Maria Bhawan Building, Nearby Blue Gate,
CST, Mumbai - 400001.**

4. During the course of the search, it is requested to issue instructions so that all relevant documents, including but not limited to the records listed below, be identified and recovered, pertaining to all the transactions **Shri Zuber Peerzade** related to M/s H C V Enterprises (IEC: ATPPV5181B):

- a) Import-Related Documents
- b) Sales & Distribution Records-Stock register (Manual and Digital both), E-way Bills, Sales Invoices, etc.
- c) Accounting & Financial Records- GST returns, Bank Statement, purchase register, Price comparison of declared grade vs stainless steel grade (to establish motive) etc.
- d) Digital Evidence Collection- like email related to procurement and tech specifications, communications between buyer and supplier, Whatsapp/Telegram related chats, etc

5. In addition to recovering the above-mentioned documents, it is also requested that these materials, along with Panchanamas, and any other relevant information, be forwarded to this office for further investigation. In case of any incriminating evidence is found in mobile phones, the same may be seized. In case any queries or additional information required, please contact P Sethuram (7200032403), Intelligence Officer, SIIB.

6. A final extension of two months has been obtained for issuance of the SCN. This subject matter may please be treated as 'MOST URGENT'.

भवदीय,

Encl: As above

Digitally signed by
CHILUPURI SHYAM SUNDAR REDDY
SHYAMSUNDAR REDDY C
DEPUTY COMMISSIONER

DC/AC V-O/o Pr Commissioner-Customs-Preventive-Chennai

	भारत सरकार GOVERNMENT OF INDIA वित्त मंत्रालय (राजस्व विभाग) MINISTRY OF FINANCE (DEPARTMENT OF REVENUE) राजस्व आसूचना निदेशालय DIRECTORATE OF REVENUE INTELLIGENCE मुंबई आंचलिक इकाई MUMBAI ZONAL UNIT	
	13, Sir Vitthaladas Thackersey Marg, Opp. Patkar Hall, New Marine Lines, Mumbai - 400020	
	☎(022) 22050191/92/93/94 ✉mzub-dri@nic.in	
	F.No. DRI/MZU/B-Cell/Follow up/2024	
		Date:- .08.2025

To,
The Deputy /Assistant Director,
DRI, CZU, Chennai,
27, G. N. Chetty Road, T. Nagar
Chennai-600017

Sub: - Follow-up enquiry in connection with clandestine removal of consignment of Poppy Seeds imported under Bill of Lading No. BLPLRGN2401980 dated 05.09.2024 from the customs area of M/s Sudharshan CFS, New Manali, Chennai on 16.09.2024 -Reg.

Kindly refer to the letter bearing F. No. DRI/CZU/VIII/26/Int-66/2024, dated 12.08.2025, in connection with the subject cited above.

- In this regard, the officers of the DRI, MZU, Mumbai, had visited the premises mentioned in the aforesaid letter. The visit report is enclosed herewith and is hereby forwarded to your office for further necessary action at your end.
- This is for information and further necessary action.

Enclosed:- As above


(Praveen Kandi)
Deputy Director
DRI, MZU

(PRAVEEN KANDI)

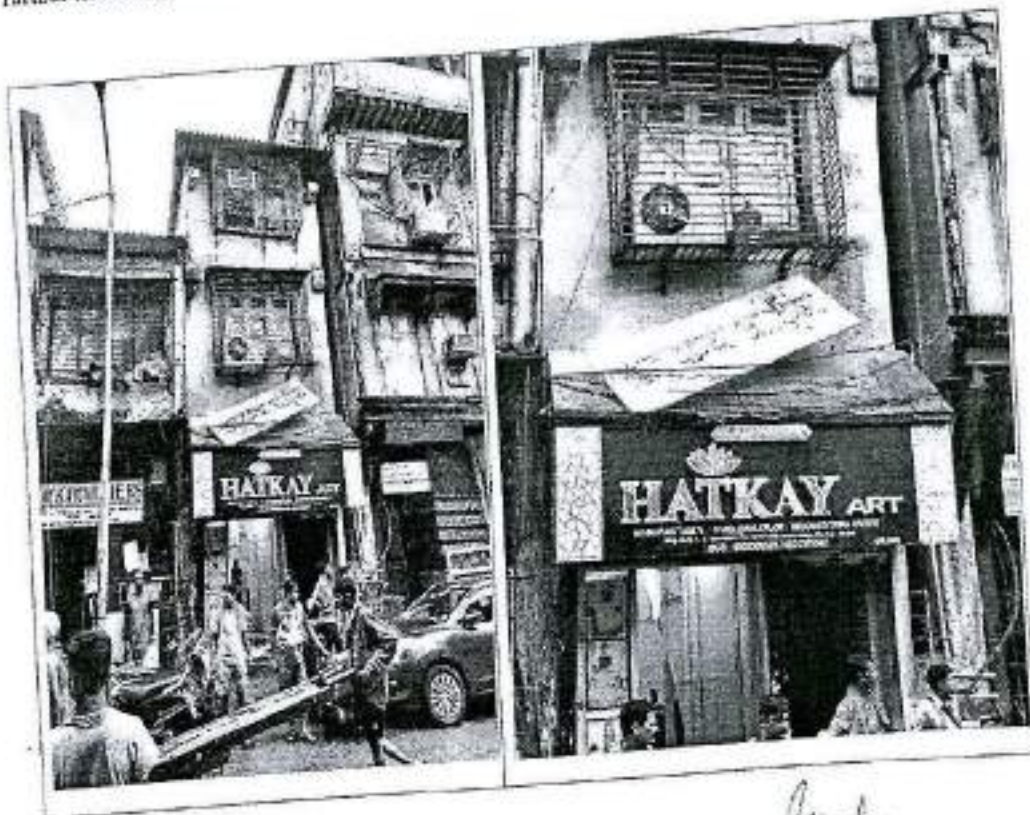
VISIT REPORT DATED 20.08.2025

With reference to the letter vide F.No. DRI/CZU/VIII/26/Int-66/2024 dated 12.08.2025, it is to inform I, Vikash Kumar, Senior Intelligence Officer, Directorate of Revenue Intelligence (DRI), Mumbai Zonal Unit (MZU), Mumbai, visited Mumbai Bunder on 20.08.2025 to locate the address stated as "Room No 55 Grd Flr, Mallapa Building, Kazi Syed Street, Masjid Bunder, Mumbai East -400003".

Upon reaching the specified location, a discreet enquiry was conducted with local residents and nearby shopkeepers. During the enquiry, it was revealed that the locals were not familiar with any building by the name of "Mallapa Building" or any person named "Shri Askari Maurf." It was also learnt that most buildings in the area did not bear names, but were identified only by shop numbers on Kazi Syed Street.

Subsequently, at Shop No. 55, Kazi Syed Street, a discreet enquiry was carried out with the shopkeeper and the owner of the shop. They too stated that they had no knowledge of any person by the name of "Shri Askari Maurf" or of any building referred to as "Mallapa Building."

In light of the above, it is submitted that an enquiry in relation to the above letter dated 12.08.2025 could not be undertaken, and no further investigation could be carried out against the individual at the said address. Photographs of the locality are enclosed herewith for reference and further necessary action.



V. Singh
20/08/2025
(Vikash Kumar)
(VIKASH KUMAR)
सेनियर इंटेलिजेंस ऑफिसर
Senior Intelligence Officer
रा.व.प्र. मुख्यालय, मुंबई
DRI, Mumbai Zonal Unit



Subscriber Details

Subscriber Name	Askari Maruf
MSISDN	9372311998
Name of Service Provider	RELIANCE JIO
Alternate Contact Number	+8433504145
Donor Name	
Email ID	
Date of Birth	01-01-1980
Activation Date	2019-04-01
Father/Spouse Name	Jainolabddin
Activation Dealer ID	661641527
Present Address	Room no 55 grd flr, Mallapa building,Kazi syyed street, Masjid bunder, Mumbai East,Mumbai, Mumbai, MH, 400003
Account Type	Prepaid
Circle	MUMBAI
CAF Number	MUH08CMMSO
SIM Type	
Date of Deactivation	
IMSI	405874080486559



भारतसरकार | Government of India
 वित्तमंत्रालय | Ministry of Finance
 राजस्वविभाग | Department of Revenue
 राजस्वआसूचनानिदेशालय

DIRECTORATE OF REVENUE INTELLIGENCE

चेन्नईजोनलइकाई | Chennai Zonal Unit
 २७,जी.एन.चेट्टीरोड | 27, G.N. Chetty Road
 टी.नगर, चेन्नई-६०००१७ | T. Nagar, Chennai-600 017
 दूरभाष | Phone: 28161501-09; फैक्स | Fax: 28151740/28161553

F. No. DRI/CZU/VIII/26/INT-66/2024

Date: 14/08/2025

To

The Deputy Director,
 Directorate of revenue intelligence, Mumbai Zonal Unit,
 13, Sir Vithaldas Thackersay Marg, New Marine lines,
 Mumbai - 400020
 E-mail: dri-mzu@nic.in

Sir,

Sub: Follow-up enquiry in connection with clandestine removal of consignment of Poppy Seeds imported under Bill of Lading No BLPLRGN2401980 dated 05.09.2024 from the customs area of M/s Sudharshan CFS, New Manali, Chennai on 16.09.2024 - Reg.

On 05.11.2024 the officers of DRI, Chennai examined two containers bearing nos. BLZU4220861 and BLZU4221364, lying at M/s Sudharshan CFS, arrived under Bill of Lading No. BLPLRGN2401980 dt 05.09.2024 in the name of M/s Alina Overseas Trading (IEC CSIPG0170P) under IGM No. 2387504 dated 07.09.2024.

2. During examination and investigation it was ascertained that some executives of M/s Sudharshan CFS in collusion with other commission agents, clandestinely removed the import cargo and substituted the same with 17.87 MTs of locally procured Rice Bran on 14.09.2024 itself. Further, from the statements recorded from the perpetrators it was ascertained that one Shri Zubair (+91-9372311998) provided the IEC & KYC documents of M/s Alina Overseas Trading to the freelance customs clearance agent in Chennai Shri Chandrasekaran for smuggling subject consignment of Poppy Seeds from Myanmar.

3. As per SDR records, the Mobile No. +91-9372311998 was found registered in the name of Shri Askari Maruf having registered premises at

'Room no 55 grd flr, Mallapa building, Kazi syeed street,
 Masjid bunder, Mumbai East, 400003'

4. In this regard it is requested to conduct follow up enquiry in respect of above said person Mr Zubair to examine his involvement in subject case. In case of any query, Shri Kalluru Harshavardhan Reddy, IO (Mob. No. 9100547975) may be contacted.

Your faithfully,

Encls: as above



(S. SHIVAKUMAR)
 ASSISTANT DIRECTOR



Subscriber Details

Subscriber Name	Askari Maruf
MSISDN	9372311998
Name of Service Provider	RELIANCE JIO
Alternate Contact Number	+8433504145
Donor Name	
Email ID	
Date of Birth	01-01-1980
Activation Date	2019-04-01
Father/Spouse Name	Jainolabddin
Activation Dealer ID	661641527
Present Address	Room no 55 grd flr, Mallapa building,Kazi syeed street, Masjid bunder, Mumbai East,Mumbai, Mumbai, MH, 400003
Account Type	Prepaid
Circle	MUMBAI
CAF Number	MUH08CMMSO
SIM Type	
Date of Deactivation	
IMSI	405874080486559

S. No	DESCRIPTION OF THE ITEM	TOTAL QUANTITY	CTI	DUTY APPLICABLE	TOTAL WEIGHT (KGS)	MARKET PRICE (IN RS.)	LANDED VALUE (IN RS.)	UNIT PRICE (IN RS.)	ASSESSABLE VALUE (IN RS.)	TOTAL DUTY (IN RS.)	SOURCE
1	SMALL PLASTIC LUNCH BOX	1440	3924 9090	37.47	196.2	180	120	87.29	125700.15	47099.85	https://www.indiamart.com/proddetail/bento-box-lunch-box-three-layer-design-easy-cleaning-for-office-for-picnic-for-home-26901249412.html
2	MEDIUM PLASTIC LUNCH BOX	4320	3924 9090	37.47	702	180	120	87.29	377100.46	141299.54	https://www.indiamart.com/proddetail/bento-box-lunch-box-three-layer-design-easy-cleaning-for-office-for-picnic-for-home-26901249412.html
3	BIG PLASTIC LUNCH BOX	1040	3924 9090	37.47	520	180	120	87.29	90783.44	34016.56	https://www.indiamart.com/proddetail/bento-box-lunch-box-three-layer-design-easy-cleaning-for-office-for-picnic-for-home-26901249412.html
4	TOY RUBIX CUBE	126000	9503 0030	90.4	5775	40	26.67	14.01	1764705.88	*	https://www.indiamart.com/proddetail/adichai-mind-maze-floshine-3-x-3-black-base-3-by-3-magic-wonder-speed-cube-2852985538430.html
5	VIBRATOR FOR MEN (ADULT TOY)	440	9019 1090	27.4	338.8	700	466.67	366.30	161173.3	*	https://www.indiamart.com/proddetail/male-masturbator-vagina-shape-vibrating-sex-toy-2855635220848.html
6	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	24	3926 9099	37.47	254.4	14999	9999.33	4849.22	116381.27	*	https://thesextoysindia.com/product/6lb-half-sex-doll/
7	ADULT TOY FOR MEN	4500	3926 9099	37.47	787.5	450	300	218.23	982032.44	*	https://www.indiamart.com/proddetail/realistic-vaginal-structure-inside-masturbator-vacuum-cup-for-men-2855620977262.html
8	BIG SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	10	3926 9099	37.47	185	14999	6666.22	4849.22	48492.2	*	https://thesextoysindia.com/product/6lb-half-sex-doll/
9	ADULT TOY FOR MEN	1600	3926 9099	37.47	368	450	300	218.23	349167.09	*	https://www.indiamart.com/proddetail/realistic-vaginal-structure-inside-masturbator-vacuum-cup-for-men-2855620977262.html
10	BELT TYPE ADULT TOY WITH DILDOS	50	3926 9099	37.47	26	2999	1332.89	969.59	48479.26	*	https://adulttoys-india.com/product/chocolate-brown-strapon-harness-dildo-solid-no-hole-no-vibration/
11	MEDIUM SIZE MEN UPPER BODY TILL WAIST (ADULT TOY)	3	3926 9099	37.47	39	14999	6666.22	4849.22	14547.66	*	https://thesextoysindia.com/product/6lb-half-sex-doll/
12	SOCCI VIBRATOR FOR MEN (ADULT TOY)	600	9019 1090	27.4	330	3800	1688.89	1325.66	795395.6	*	https://pinkworld.in/store/men/flesh1081pw/
13	MEDIUM SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	12	3926 9099	37.47	150	14999	6666.22	4849.22	58190.64	*	https://thesextoysindia.com/product/6lb-half-sex-doll/
14	INFLATABLE LADY FULL BODY DOLL	72	3926 9099	37.47	90	12089	5372.89	3908.41	281405.4	*	https://www.adultproductsindia.com/semi-solid-lifelike-inflatable-love-doll.html

15	LAKME 9 TO 5 PRIMER+MATTE POWDER FOUNDATION	8640	3304 9110	43.96	660	575	383.33	266.28	2300639.07	*	https://www.indiamart.com/proddetail/lakme-9to5-primer-matte-powder-foundation-23303093473.html?srltid=AfmBOopPvbDCsM6ZvKsl0l5S3VCsDZGgj7ivRmLNQW6E9eRiNOYvit3X
16	ADULT TOY FOR MEN (BRAND: MAIG)	600	3926 9099	37.47	228	450	300	218.23	130937.66	*	https://www.indiamart.com/proddetail/realistic-vaginal-structure-inside-masturbator-vacuum-cup-for-men-2855620977262.html
17	ADULT TOY FOR MEN (BRAND: TOP NOTCH)	1260	3926 9099	37.47	300.6	1766	784.89	570.95	719400.6	*	https://www.adultproductsindia.com/top-notch-passion-japanese-masturbation-cup.html
18	ADULT TOY FOR MEN (BRAND: SNAIL CUP)	550	3926 9099	37.47	165	1766	784.89	570.95	314024.07	*	https://www.adultproductsindia.com/snail-cup.html
19	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	20	3926 9099	37.47	65	20000	8888.89	6466.06	129321.14	*	https://teentoy.in/product/sex-male-hunter-love-doll-ild-003/
20	SMALL SIZE LADY UPPER BODY TILL WAIST (ADULT TOY)	48	3926 9099	37.47	132	14999	6666.22	4849.22	232762.54	*	https://thesextoysindia.com/product/6lb-half-sex-doll/
21	SMALL SIZE DILDO	40	3926 9099	37.47	30	4799	2132.89	1551.53	62061.22	*	https://thesextoysindia.com/product/realistic-9-inches-dual-layer-dildo/
22	MEDIUM SIZE LADY UPPER BODY TILL WAIST	30	3926 9099	37.47	262.5	14999	6666.22	4849.22	145476.59	*	https://thesextoysindia.com/product/6lb-half-sex-doll/
23	DILDO SLEEVES (ADULT TOY)	1300	3926 9099	37.47	169	3259	1448.44	1053.64	1369737.24	*	https://thesextoysindia.com/product/super-stretchy-vibrating-penis-sleeve/
24	CHARGEABLE ADULT VIBRATOR FOR LADIES	1200	9019 1090	27.4	240	1999	888.44	697.36	836835.2	*	https://adulttoys-india.com/product/10-mode-extra-long-slim-slender-bullet-vibrator-beginner-sex-toys-for-women-purple/
25	SMALL SIZE LADY FULL BODY (ADULT TOY)	210	3926 9099	37.47	189	14999	6666.22	4849.22	1018336.12	*	https://thesextoysindia.com/product/6lb-half-sex-doll/
26	SMALL SIZE DILDO (ADULT TOY)	100	3926 9099	37.47	10	4799	2132.89	1551.53	155153.04	*	https://thesextoysindia.com/product/realistic-9-inches-dual-layer-dildo/
27	LADY BOTTOM BODY PART (ADULT TOY)	100	3926 9099	37.47	140	11499	5110.67	3717.66	371765.96	*	https://thesextoysindia.com/product/realistic-big-vagina-masturbator/
28	MEDIUM SIZE DILDO (ADULT TOY)	150	3926 9099	37.47	54	4799	2132.89	1551.53	232729.57	*	https://thesextoysindia.com/product/realistic-9-inches-dual-layer-dildo/
29	MEDIUM SIZE REMOTE CONTROLLED CHARGEABLE DILDO (ADULT TOY)	250	9019 1090	27.4	125	4799	2132.89	1674.17	418542.0	*	https://thesextoysindia.com/product/realistic-9-inches-dual-layer-dildo/

30	CHARGEABLE DOUBLE HANDLE SUPER POWER MASTERBATION CUP (ADULT TOY)	4	9019 1090	27.4	10	7499	3332.89	2616.08	10464.3	*	https://delighttoys.in/product/big-ass-and-vagina-masturbator/
31	WEAR PANTS WITH DILDO (ADULT TOY)	64	3926 9099	37.47	50	3899	1732.89	1260.56	80675.7	*	https://thesextoysindia.com/product/wearable-strapon-dildo/
32	WEAR BOOBS (ADULT TOY)	16	3926 9099	37.47	35	5499	2444	1777.84	28445.48	*	https://delighttoys.in/product/realistic-3d-big-breast-vagina-masturbator/
33	MASTURBATION CUP (ADULT TOY)	180	3926 9099	37.47	33	3999	1777.33	1292.89	232719.87	*	https://www.kaamastra.com/products/s-hande-mercury-dual-opening-male-masturbator-on-kaamastra
34	MEDIUM SIZE DILDO	60	3926 9099	37.47	57	4799	2132.89	1551.53	93091.83	*	https://thesextoysindia.com/product/realistic-9-inches-dual-layer-dildo/
35	WEAR LADY BOTTOM BODY PART (ADULT TOY)	54	3926 9099	37.47	40	7499	3332.89	2424.45	130920.2	*	https://delighttoys.in/product/big-ass-and-vagina-masturbator/
36	EASY LIVE DOUBLE HAND MASTERBATION CUP (ADULT TOY)	8	9019 1090	27.4	15	9999	4444	3488.23	27905.8	*	https://naughtynights.in/product/moksh-vibrating-masturbation-cup
37	BIG SIZE DILDO (ADULT TOY)	120	3926 9099	37.47	96	4799	2132.89	1551.53	186183.65	*	https://thesextoysindia.com/product/realistic-9-inches-dual-layer-dildo/
38	TADPOLE VIBRATING EGG (ADULT TOY)	100	9019 1090	27.4	11	3689	1639.56	1286.94	128693.9	*	https://thesextoysindia.com/product/rechargeable-butt-plug/
39	ANAL ADULT TOY	384	7326 9099	30.98	36	8450	3755.56	2867.277	1101034.54	*	https://adulttoys-india.com/product/doggy-style-silicone-pussy-anal-ass-sex-toy-for-men/
40	DUMBELL SHAPE ADULT TOY FOR MEN	90	3926 9099	37.47	54	4300	1911.11	1390.2	125118.21	*	https://naughtynights.in/product/male-aircraft-masturbator-passion-cup
41	MEN BOTTOM BODY PART WITH DILDO (ADULT TOY FOR WOMEN)	8	3926 9099	37.47	31.4		0	4308	34464	*	https://www.alibaba.com/product-detail/Dildos-for-Men-Real-Body-Women_1601272686186.html
42	VIBRATION TONGUE (ADULT TOY)	100	9019 1090	27.4	13	1800	800	627.94	62794.3	*	https://www.indiamart.com/proddetail/rose-shape-vibrator-for-women-tongue-licking-adult-toys-g-spot-waterproof-adult-toys-for-female-2856830266873.html
43	VIBRATION RING (ADULT TOY)	100	9019 1090	27.4	18	149	66.22	51.98	5197.8	*	https://www.indiamart.com/proddetail/vibrating-penis-ring-2857019014848.html
44	SMALL SIZE MALE BODY WITH DILDO (ADULT TOY)	30	3926 9099	37.47	25	1849	821.78	597.79	17933.61	*	https://adulttoys-india.com/product/age-of-28-girl-realistic-pocket-pussy-for-male/
45	BUMP ORGASM VIBRATOR (ADULT TOY)	50	9019 1090	27.4	11.5	1799	799.56	627.60	31379.9	*	https://www.kaamastra.com/products/kaamastra-yellow-wireless-vibrating-egg-massager?variant=46477340147989

46	3 IN 1 WOMEN ADULT TOYS	100	3926 9099	37.47	17	3489	1550.67	1128	112800.37	*	https://thesextoysindia.com/product/zemalia-3-in-1-pocket-pussies/
47	WOODEN NAILS	30 KGs	4421 9990	30.98	30	956	424.89	324.39	9731.79	3014.91	amazon.in/Bloomax®-hardwood-Beveled-Straight-Insertion/dp/B0DDXYWXS6/
48	INDOOR GOLF SET AND ITS ACCESSORIES	69	9506 3900	36.64	333.5	9999	6666	4878.51	336617.39	123336.61	https://www.indiamart.com/proddetail/golf-putting-mat-indoor-golf-putting-green-with-auto-ball-return-2855712686812.html
49	XIAOMI 120W CHARGING ADAPTOR	864	8504 4030	43.96	195	1199	799.33	555.25	479733.26	*	https://www.indiamart.com/proddetail/original-mi-120w-charger-xiaomi-hypercharge-adapter-combo-for-superfast-quick-charging-compatible-with-redmi-note-13-13-pro-plus-12-12-pro-12-pro-plus-series-mi-11t-mi-2854583728688.html
50	P18 PRO DRONE	720	9503 0020	100.6	330	1800	1200	598.21	430707.88	*	https://www.indiamart.com/proddetail/p18-pro-drone-toy-2854705530012.html
51	T-SHIRTS	1000	6110 2000	26 or BCD @ 85/Pcs IGST @5%	260	610	406.67	322.75	322751.32	105387.57	https://www.indiamart.com/proddetail/cotton-fleece-sweatshirts-22942809991.html
TOTAL									1,76,40,642	4,54,155	

 भारत सरकार / Government of India वित्त मंत्रालय / Ministry of Finance राजस्व विभाग / Department of Revenue		 License No.: SQ/L-6000140.2 दूरभाष / Telephone: 044 25230371 ईमेल/Email: commr2-cuschn@gov.in
सीमा शुल्क आयुक्त का कार्यालय, चेन्नई-II (आयात) OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI-II (IMPORT) सीमा शुल्क भवन, नं. ६०, राजाजी साले, चेन्नै 600001 - CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI - 600 001.		

F. No.: CUS/APR/4327/2025-GR 6
DIN -20251273MX0000888F02

Dated: 10-12-2025

Show Cause Notice No.50 /2025-GR6
(Issued under Section 124 of the Customs Act, 1962)

The proceedings of the present case emanate out from the Investigation Report dated 03.12.2025 issued vide File No. GEN/INV/DR/195/2025-SIIB by the Joint Commissioner (SIIB), PREVENTIVE COMMISSIONERATE, Chennai – III, Customs House, Chennai in respect of Bill of Entry No. 9792731 dated 30.04.2025 by M/s. J P Enterprises (IEC No.EYSPP2328Q) The brief facts of the case emerging out the said investigation report are as follows:

2. **M/s. J P Enterprises (IEC No.EYSPP2328Q)**, Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka - 590010 (hereinafter referred to as “importer”) through their authorized representative M/s. Sealine Forwarders (P) Ltd., Customs Broker, has filed Bill of Entry No.9792731 dated 30.04.2025 (**RUD-1**), for clearance of the goods declared as Plastic Cleaning Brush, Plastic Dust Bin, Plastic Shoe Brush, under Section 46(1) of the Customs Act, 1962 and self-assessed duty under Section 17(1) thereon. The goods covered under subject Bill of Entry have been declared as to be purchased from M/s. M/s. Yieu Xiyu Commodity Purchasing Co. Ltd. China.

3. Bill of Entry No. 9792731 dated 30.04.2025 (RUD 1):

TABLE-I

Sl. No.	Details	Description
1	Importer	M/s. J P Enterprises, Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka - 590010
2	IEC No.	EYSPP2328Q
3	CHA	M/s. Sealine Forwarders (P) Ltd.
4	Item Description & Quantity in Bill of Entry	Plastic Cleaning Brush, Plastic Dust Bin, Plastic Shoe Brush; 10940 Kgs

6	Country of Consignment	China
7	Name of the Supplier	M/s. Yieu Xiyu Commodity Purchasing Co. Ltd.
8	Declared Assessable Value and Duty	Rs. 6,23,884/- & Rs. 2,60,343/-

4. DETENTION OF GOODS:

Based on specific intelligence developed by the Special Intelligence and Investigation Branch (SIIB), Preventive Commissionerate, Custom House, Chennai, that the goods imported vide Bill of Entry No. 9792731 dated 30.04.2025 by M/s. J P Enterprises (IEC - EYSPP2328Q) in Container No. SEKU4077215 declaring as "Plastic Cleaning Brush, Plastic Dust Bin and Plastic Shoe Brush" would be mis-declared, the subject consignment was detained at M/s. HIND Terminal Pvt. Ltd., SF No. 392/1, 393/2&3, Godown Street, Elavambedu Village, Tamil Nadu-601203, by SIIB, vide detention letter dated 17.05.2025 issued in file no. GEN/INV/DR/195/2025-SIIB (**RUD 2**) for detailed examination.

5. EXAMINATION OF GOODS:

5.1. The examination of goods imported in container no. SEKU4077215 vide Bill of Entry No. 9792731 dated 30.04.2025 imported by M/s. J P Enterprises (IEC - EYSPP2328Q) was carried out under Examination Mahazar dated 29.05.2025 (**RUD 3**) in the presence of two independent witnesses, CB Representative of M/s. Sealine Forwarders (P) Ltd., and Custodian of M/s. Hind Terminals Pvt. Ltd. CFS. Before Examination, Weighment of the Container was carried out and the details are tabulated as below.

TABLE-II

Container No.	Weighment Ticket No.	Gross Wt. as per Weighment slip (in kgs)	Trailer Wt. (in Kgs)	Container Tare Wt. (in Kgs.)	Net Wt. of Cargo as per weighment slip (in Kgs)	Gross weight as per Bill of Lading (in Kgs)
SEKU4077215	24/HCW244934 dt. 29.05.2025	26720	12560	3700	10460	10940

5.2 The goods as declared in the Bill of Entry No. 9792731 dated 30.04.2025 are as detailed below in Table - III and the details of goods found during the examination is as detailed in the Table - IV below:

TABLE-III

SL. NO.	DESCRIPTION	DECLARED CTI	QUANTITY	UNIT
1	Plastic Cleaning Brush	96039000	3467	DOZ
2	Plastic Dust Bin	96039000	3360	DOZ
2	Plastic Shoe Brush	39241090	2920	DOZ

TABLE – IV

Sl. No.	MARKING ON CARTONS	BRAND MENTIONED ON ITEM	DESCRIPTION OF THE GOODS	No. of Cartons	No. of Pairs/Pcs per carton	Total Pairs/Pcs	Wt. per carton	Total Wt.
1	U-110	STAY WILD	SPORTS SHOES	109	48	5232	-	-
2	PY-21	VNNSIJIE (M88M)	SPORTS SHOES	24	24	576	-	-
3	S-185	NNSIJIE	CASUAL SHOES	12	30	360	-	-
4	M2021	CAHHRN	LEATHER SHOES	15	24	360	-	-
5	M2022	FASHION	CASUAL SHOES	18	24	432	-	-
6	M2012	FASHION	CASUAL SHOES	10	24	240	-	-
7	FAHH1277	FASHION	CASUAL SHOES	14	24	336		
8	CR6077	FASHION	CASUAL SHOES	22	24	528		
9	U-127	UMR	SPORTS SHOES	27	24	648		
10	CR-A21	CRAWLS	SPORTS SHOES	12	24	288		
11	RD-26	FASHION	SHOES	16	24	384		
12	RD-27	FASHION	SHOES	10	24	240		
13	AIMS-78	UNBRANDED	PLASTIC MINI DUSTING PAN	25	240	6000	12	300
14	248A	UNBRANDED	PLASTIC WASHING BRUSH	6	240	1440	17.7	106

15	248C	UNBRANDED	PLASTIC WASHING BRUSH	2	320	640	17.6	35
16	248D	UNBRANDED	PLASTIC WASHING BRUSH	10	240	2400	22.6	226
			Total No. of Cartons	332				

5.3 During the course of examination all the items found viz., “Sports Shoes, Casual Shoes etc. (unbranded)” were not declared in the Bill of Entry No. 9792731 dated 30.04.2025 and the items declared in the bill of entry viz., Plastic Cleaning Brush, Plastic Dust Bin and Plastic Shoe Brush were not found in the consignment.

6. VERIFICATION OF GOODS ON IPR VIOLATION:

6.1 Investigation into IPR Violation in the goods imported vide Bill of Entry No. 9792731 dated 30.04.2025:

6.1.1 A Note dated 18.11.2025 was sent to the IPR Cell for the verification of the details of the right holders of the brands such as “STAY WILD, VNNSIJI, NNSIJIE, CAHHRRN, FASHION, UMR, CRAWLS” found on the goods during the examination. The details of the IPR right holders of the brands registered with Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 given by the IPR Cell under Note dated 19.11.2025 (RUD 4) are mentioned in Table-VII below.

TABLE-VII

Sl. No.	BRAND NAME	DESCRIPTION OF THE GOODS	DETAILS OF THE IPR RIGHT HOLDER (IF REGISTERED)
1	STAY WILD	Sport Shoes	Not Registered
2	VNNSIJI	Sport Shoes	Not Registered
3	NNSIJIE	Casual Shoes	Not Registered
4	CAHHRRN	Leather Shoes	Not Registered
5	FASHION	Casual Shoes	Not Registered
6	UMR	Sport Shoes	Not Registered
7	CRAWLS	Sport Shoes	Not Registered

7. SEIZURE OF THE GOODS:

7.1 From the examination findings, it appeared that the Importer had resorted to misdeclaration of goods in contravention to provisions of Section 46(4) of the Customs Act, 1962 with an intention to import and clear the undeclared goods viz., “Casual Shoes, Sports Shoes and Leather Shoes”. It appeared that the importer has contravened the provisions of Bureau of Indian standards, 2016. Hence, the goods imported vide the above-mentioned Bill of Entry are liable for confiscation under Section 111 of the Customs Act, 1962 and are

liable for seizure on the basis of examination mahazar under the provisions of the Section 110 *ibid*. Hence the entire cargo imported vide bill of entry no. 9792731 dt. 30.04.2025 was seized under Seizure Memo dated 11.06.2025 (**RUD 5**).

8. SEARCHES Conducted during the Investigation:

8.1 Search at the premises of the importer:

M/s. J P Enterprises (IEC - EYSPP2328Q) is under the Proprietorship of Shri. Junaid Abdulkhadar Peerzade, with registered address as Plot No. 1A, RS NO. 56/9, Shahu Nagar, Belagavi, Karnataka - 590010. The office premises of the importer M/s. J P Enterprises (IEC - EYSPP2328Q), were Searched by the Officers of Customs Division, Karwar and the outcome was recorded as Incidence Report dated 23.07.2025 (**RUD 6**). During the Search, it was found that upon reaching the place, enquiries were made with the nearby shopkeepers/shops/houses located therein to identify the address but no such Premises could be located. Further enquiries made with the local authorities also did not yield any results. Enquiry made with the Jurisdictional Post Office of Shahu Nagar, Kudchi also revealed that no such address exists with the said address.

In view of the above, it appears that that the stated address is either fictitious or not maintained as a functional business premises, which supports the inference that the Importer/beneficial owner have attempted to clear policy violated goods by mis-declaring the cargo.

8.2 Search conducted at the office of the CHA:

The office premises of the CHA M/s. Sealine Forwarders Pvt. Ltd., located at No. 7/1, Bharti Nagar, 3rd Street, ID, Rite Choice Shreyas, 1st Floor (Portion-A), Zamin Pallavaram, Chennai - 600043 were searched by the officer of Special Intelligence and Investigation Branch (SIIB), Custom House, Chennai-01 and Search Mahazar dated 17.07.2025 (**RUD 7**) was drawn in the presence of two independent witnesses. During the Search, Shri Murali Chandrasekar, Sr. Executive of M/s. Sealine Forwarders Pvt. Ltd., was present at the premises and he informed that Ms. R. Jayashree, Director and F-Card Holder, M/s Sealine Forwarders Pvt. Ltd., and Shri B Ramesh, Director of M/s. Sealine Forwarders Pvt. Ltd., would be arriving to the premises shortly. The aforementioned persons arrived at the premises at about 16:40 hrs and upon their arrival, the SIIB Officers introduced themselves by showing their respective identity cards & authorization for search with CBIC DIN No. 20250773MY000099609F issued in the name of Shri Munesh Kumar Meena, Senior Intelligence Officer, SIIB by the Deputy Commissioner of Customs, SIIB and informed about the purpose of their visit. The aforementioned persons had affixed their dated signatures on the search authorization as a token of having seen and allowed to search the premises. By looking at the above-mentioned premises, it is understood that it is a

residential flat being used as their office, consisting of one hall/main room for accommodating clients and with almirahs for storing documents and two laptop computers; two smaller rooms, one of which is used as The Directors' office and the staff room with two desktop computers where they look after operations, accounts and sales. Thereafter, the officers carried out a systematic search at the above said premises. No incriminating documents/evidences/record/material related to the import shipment under Bill of Entry No. 9792731 dated 30.04.2025 were found from the records available. No documents/things were seized or taken out by the officers during the search proceedings.

9. VOLUNTARY STATEMENTS RECORDED:

9.1 Statement of Shri Parthasarathy K, Manager-Import and G-Card Holder of Customs Broker Firm M/s. Sealine Forwarders (P) Ltd. (RUD-8):

During the course of investigation, Shri Parthasarathy K, Manager-Import and G-Card Holder of Customs Broker Firm M/s. Sealine Forwarders (P) Ltd. was summoned on 08.08.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Entry No. 9792731 dated 30.04.2025 imported by M/s. J P Enterprises. In response to the said summons, Shri Parthasarathy K, appeared before SIIB on 08.08.2025 and gave his voluntary statement. In his voluntary statement dated 08.08.2025, he inter-alia stated that:

- He is the Manager- Import and G-Card Holder of the Customs Broker Firm M/s. Sealine Forwarders Pvt. Ltd. I deal with field work related to Customs Clearance and have been working with M/s. Sealine Forwarders Pvt. Ltd. for the past 28 years.
- He stated that M/s. JP Enterprises is an importer who specializes in import of plastic articles from China.
- He stated that Shri Junaid Abdulkhadar Peerzade (Mobile No. 9380053772), the IEC holder of M/s. JP Enterprises. He further stated that Mr. Zubair (Mobile No. 9326609695) visited their office and handed over the documents to him and introduced himself as the importer. He stated that Zubair informed him that the IEC Holder, Junaid is Zubair's Brother and that Zubair is carrying out business activities on behalf of Junaid.
- He stated that they verified the KYC documents of the importer i.e., IEC, Pan Card & Aadhar card, GST Registration certificate and checked IEC registration online in DGFT website also.
- He stated that they did not verify the address of the importer's premises before filing bill of entry in the present case as the importer is based in Belagavi, Karnataka we could not verify the address.
- He stated that Shri Zubair informed that the goods imported are plastic items viz., plastic cleaning brush, plastic dust pan, plastic shoe brush etc., and submitted the

invoice, Packing List and Bill of Lading for the consignment by hand.

- He stated that they not received any payment for the subject consignment till then.
- He stated that they have not filed any bills on behalf of the importer prior to the subject bill of entry.
- He stated that Liner Delivery Order charges payment was not done in respect of the subject shipment.
- When asked about the outcome of the examination, he stated that he is not aware of the BIS violations in the goods imported vide afore-mentioned bill of entry and only after seeing the cargo during examination proceedings, they have come to know about the nature of the goods imported.

9.2 STATEMENT OF SHRI. JUNAID ABDULKHADAR PEERZADE, IEC HOLDER OF M/S. J P ENTERPRISES (IEC -EYSPP2328Q) (RUD 9):

In furtherance of Investigation, Shri Junaid Abdulkhadar Peerzade, IEC holder & Proprietor of M/s. J P Enterprises (IEC -EYSPP2328Q) was summoned on 31.10.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Entry No. 9792731 dated 30.04.2025. In response to the said summons, Shri Junaid Abdulkhadar Peerzade, appeared before the officers of SIIB on 31.10.2025 and gave his voluntary statement. In his voluntary statement dated 31.10.2025, he inter-alia stated that:

- he is the Proprietor and also the authorized signatory of M/s. JP Enterprises (IEC: EYSPP2328Q). M/s. J P Enterprises (IEC: EYSPP2328Q) is a Proprietorship firm; the firm was established in 2023. The IEC of the company was registered on 07.12.2023. The registered address of the company is Plot No.1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka – 590010 and GST registration No. is 29EYSPP2328Q1Z9.
- He does not have any knowledge of Customs Rules, regulations or procedures.
- When asked about the nature of business carried out by M/s. JP Enterprises, he stated that he does not have any knowledge about the business. He had obtained the IEC at the request of shri Zubair for import of plastic articles from China.
- When asked regarding the date of ordering the goods from china and the respective purchase orders, he stated that he does not have any information and that shri Zubair is aware of the details and he is the only person who can provide the relevant documents.
- When asked to provide the contact details of Shri Zubair, he stated that he only has his mobile number: 9326609695 and that he does not know Zubair's address. He stated he met Zubair when he was working as a daily wage worker in Mumbai. Shri Zubair offered him some money and asked Junaid to start a business. As he was

struggling to earn a livelihood, He agreed with Zubair. He also stated that Shri Zubair had taken his documents and had obtained the IGST number and IEC registration in his name.

- When asked about the payment terms and conditions with the supplier, he stated that Shri Zubair is the only the person who knows about the payment terms and conditions.
- When asked how he receive the Bill of Lading No. 741550021311 dated 27.01.2025, pertaining to the subject shipment, he stated that Zubair handled all the documentation and correspondence.
- When asked about the supplier of the goods imported in the subject shipment, he stated that he did not have any knowledge of these details and that Shri Zubair is the only person who has this information.
- He stated that prior to the subject consignment, three bills of entry have been cleared, as informed to him by Shri Zubair.
- When asked if he received any payments from Shri Zubair for the aforementioned three bills of entry. He stated that he received a total of Rs. 15,000/- (Rs. 5000 for each Bill of Entry) by cash from Shri Zubair.
- When asked about Shri Parthasarathy K statement dated 08.08.2025, He agreed with the statement except for the part wherein it was stated that Zubair is Junaid's brother and is carrying out business activities on behalf of Junaid. He stated that Zubair is not his brother and has been using Junaid's IEC and paying him money for the same.
- When asked regarding the letter dated 30.07.2025 from the Assistant Commissioner, Customs Division, Karwar and the incident report dated 23.07.2025 wherein it is stated that there is no entity named M/s. JP Enterprises at the registered Address, he mentioned that the registered address mentioned is his old residential address. He stated that his family vacated the said address and are currently residing at a different address on rent i.e., C/o Javid Inamdar, Aman Nagar, 8th Cross, Belagavi – 590017.
- When asked if he was aware that Impugned goods require BIS License/authorization under BIS Act, 2016. He stated that he was not aware of it. He stated that he came to know that the goods in consignment are shoes only after seeing the Mahazar dated 29.05.2025, he came to know that the goods are shoes. He further stated that the cargo available in the container was not imported by him; it was imported by Shri Zubair, Who has been using his (Junaid's) IEC without informing and importing mis-declared goods or any other goods in violation of the Customs Act, 1962.
- When asked regarding the 9 bills of entry imported using his IEC, he stated that Zubair only informed him that he cleared 3 bills of entry and paid him Rs. 15,000/- for the same. He stated that he is not aware of the bill of entry details for the 3 consignments. Regarding the remaining bills of entry he stated that the was not aware

of them.

- He stated that he was not fully aware that it is illegal to allow someone else to use his IEC.

10. Follow up action in respect of Shri Zubair:

10.1 During the course of the investigation, the SDR details of the mobile number 9326609695, stated to belong to Mr. Zubair and provided by both the CHA and the IEC holder, were obtained. On scrutiny of the said details, it was found that the said mobile number i.e.; 9326609695 actually belongs to one Shri Sanjay Ramdev Gautam residing at 10 Nehru Nagar, S. V. Road, Ville Parle West, Mumbai North, Mumbai Suburban, MH – 400056. Accordingly, this office, vide letter dated 09.10.2025, requested the Additional Commissioner of Customs, Special Intelligence & Investigation Branch, O/o Commissioner of Customs Mumbai – III (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai, 400099 to conduct a search at the premises of M/s. Shri Sanjay Ramdev Gautam, as found in the SDR details. However, a positive response regarding the same was not received. The existence of a different name and address registered on the mobile number used by Mr. Zubair clearly establishes that the said individual has been using multiple identities and contact details to conceal his true name and address. Despite several efforts made to trace and contact him through the available information, the person could not be located or reached at the given addresses or phone numbers, confirming that he is deliberately untraceable and has taken steps to evade identification.

10.2 In addition to the above, it has also come to light that the same individual is involved in the smuggling of adult toys through the importer M/s. HCV Enterprises, the smuggling of toys through the importer M/s. A G Traders, and the smuggling of ‘Poppy Seeds’ through the importer M/s. Alina Overseas Trading (SCN issued by DRI, Chennai vide File No. DRI/CZU/VIII/26/INT-66/2024 dated 04.11.2025). In this case, he used another mobile number, i.e., 93723 11998. Upon verification of the SDR and CAF records pertaining to Mobile No. +91-93723 11998, it was found that this number was also fraudulently obtained name of one Shri Askari Maruf having registered premises at No. 55, Ground Floor, Mallapa Building, Kazi Syyed Street, Masjid Bunder, Mumbai East – 400 003. He regularly uses others’ names and credentials to facilitate such illicit activities. This further establishes his involvement in organized smuggling operations and his continued efforts to conceal his true identity while engaging in illegal import activities.

11. VALUATION OF GOODS:

11.1. From the investigation, the following facts emerge:

The importer had declared “Plastic Dust Bin, Plastic Cleaning Brush, Plastic Shoe

Brush” in Bill of Entry No. 9792731 dated 30.04.2025. During the examination different goods viz., “Casual Shoes, Leather Shoes, Sports Shoes, etc.,” were found along and the declared goods were not found in the consignment. This constitutes gross misdeclaration and declaration made in the Bill of Entry No. 9792731 dated 30.04.2025, it appeared that the value needs to be determined as per the provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as “CVR, 2007” for brevity).

11.2 Determination of the Value:

In the subject consignment imported vide Bill of Entry No. 9792731 dated 30.04.2025, it appeared that there is willful mis-declaration of goods by the importer. Hence, the same is liable to be determined proceeding sequentially in accordance with Rules 4 to 9 of CVR, 2007 read with Rule 12 of CVR, 2007.

11.3 Valuation of the goods under Rule 7 and Rule 9 of CVR, 2007:

For determining the value, data of contemporary imports from NIDB was taken into consideration by the SIIB. From the data, SIIB found that the value of the current consignment cannot be determined as per Rule 4 & Rule 5 of CVR, 2007 as the import of the identical imports were not noticed. Hence, as per Rule 6 of CVR, 2007 the impugned goods may therefore be valued based on the deductive method under Rule 7 of CVR, 2007. Further, for deductive value analysis under Rule 7, unit price details at which identical or similar imported goods are sold in India, Commission Cost, Profit, General Expenses, Cost of Transport, Insurance and associated costs incurred in India are required. For computed value analysis under Rule 8, detailed composition details of raw materials used, manufacturing cost details, expense details etc., are required from the manufacturer of goods. Since these details are not available, value cannot be decided solely as per Rule 7 or 8 of CVR, 2007. Accordingly, the value is re-determined on the basis of Rule 9 of the CVR, 2007. Rule 9 does not specify any method for re-determining the value but specifies the methods which cannot be used in re-determining the value of goods.

11.4 Rule 9: Residual method:

(1) Subject to the provisions of Rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India; Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

- (2) No value shall be determined under the provisions of this rule on the basis of
- (i) the selling price in India of the goods produced in India;
 - (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;
 - (iii) the price of the goods in the domestic market of the country of exportation;
 - (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;
 - (v) the price of the goods for the export to a country other than India;
 - (vi) minimum customs values; or
 - (vii) arbitrary or fictitious values.

11.5 The value has been determined on the basis of market data available in India under Rule 9 of CVR, 2007 along with the Rule 7 of CVR, 2007 for deduction of approximate values of Profit, Transport, storage cost, Duties etc. Rule 7 of CVR, 2007 is as follows:

Rule 7: Deductive value method:

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : -

- (i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;
- (ii) the usual costs of transport and insurance and associated costs incurred within India;
- (iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

11.6 Therefore, for example, from the internet, it is noticed that the impugned imported goods are being sold at various amounts. We may therefore use the deductive method under the valuation rules in terms of rule 7 there under to work back the value. It is seen that generally the importer does not sell the entire lot of goods by himself due to the large quantity and due to the small off take at the retail store level and the time taken for storage on the shelf before sale, hence the sale takes place at least at two levels, the wholesaler who imports the goods and distributes them and the retailer who actually sells them. Each of them may be expected to sell the goods at a mark-up of at least 50 percent on their cost as the wholesale dealer would have to incur costs of transport, storage and delivery to various towns and his profit margin. As per Rule 9: residual method; the market values are taken from www.indiamart.com which is a business-to-business platform, and also it is seen that the items have minimum order quantity which resembles wholesale platforms. Assuming 100 as base wholesale price, to give the benefit of the doubt to the importers, the costing on deductive basis would be as follows:

Lowest average cost at which the goods are sold on wholesale = Rs.100/- per pc

Less 10% towards storage and logistics costs = Rs. 6.667/-

Less 10% towards transport costs= Rs. 6.667/-

Less 30% towards margin of profit = Rs. 20.001/-

Landed cost of the goods= Rs. 66.67/-

Less duty @63.43% (EFFECTIVE DUTY =

BCD@20%+SWS@Nil+AIDC@18.5%+IGST@18% = 63.43%)

at which Shoes (Unbranded) are imported = Rs.25.88/-

Import value = Rs.40.79/pc

Therefore, from the online retail and wholesale sellers, the market prices of the goods are ascertained (**RUD-10**) and it is seen that the impugned imported goods are being sold at various prices. After taking all levies and margins into account, it is appropriate to value the items as mentioned below.

Using the above valuation principles, the valuation adopted to goods imported vide Bill of Entry No. 9792731 dated 30.04.2025 is as follows:

11.7 Valuation of actual imported goods pertaining to Bill of Entry No. 9792731 dated 30.04.2025:

The valuation of items in the table below is based on Rule 7 & 9 of Customs Valuation Rules, 2007.

TABLE-V

Sl. No.	Brand	Description	Total Qty	Market Price (Retail)	Market Price (b2b)	Rate of Duty	Unit value	Redetermined value	Duty
1	STAY WILD	SPORTS SHOES	5232	1970		63.43	535.74	2802977.83	*
2	VNNSIJIE	SPORTS SHOES	576	1800		63.43	489.51	281957.76	*
3	NNSIJIE	CASUAL SHOES	240		850	63.43	346.73	83216.06	*
4	CAHHRN	LEATHER SHOES	360		2299	63.43	937.81	337612.43	*
5	FASHION	CASUAL SHOES	432		700	63.43	285.55	123355.57	*
6	FASHION	CASUAL SHOES	240		700	63.43	285.55	68530.87	*
7	FASHION	CASUAL SHOES	336		700	63.43	285.55	95943.22	*
8	FASHION	CASUAL SHOES	528		320	63.43	130.53	68922.47	*
9	UMR	SPORTS SHOES	648		750	63.43	305.94	198250.02	*
10	CRAWLS	SPORTS SHOES	288		950	63.43	387.53	111607.42	*
11	FASHION	SHOES	384		345	63.43	140.73	54041.49	*
12	FASHION	SHOES	240		345	63.43	140.73	33775.93	*
13	UNBRANDED	PLASTIC MINI DUSTIN PAN	6000		35	37.47	16.97	101840.40	38159.6
14	UNBRANDED	PLASTIC WASHING BRUSH	1440		24.5	37.47	11.88	17109.19	6410.8
15	UNBRANDED	PLASTIC WASHING BRUSH	480		26	37.47	12.61	6052.23	2267.8
16	UNBRANDED	PLASTIC WASHING BRUSH	2400		24	37.47	11.64	27933.37	10466.6
								44,13,126.00	57305.0

*** - Duty not calculated on BIS violated goods.**

11.8 Total value and duty of the goods found during the examination of the consignment

pertaining to the Bill of Entry No. 9792731 dated 30.04.2025 is calculated and tabulated as follows:

TABLE-VI

Sl.No.	Type of Goods	Assessable Value (inRs.)	Total duty Payable (in Rs.)
1	Value of Policy Infringing goods liable for absolute confiscation (Goods as mentioned in Table-V above, from Sl. No. 1 to 12)	Rs.42,60,191/-	NA
2	Value of goods liable for confiscation (Goods as mentioned in Table-V above, from Sl. No. 13 to 16)	Rs.1,52,935/-	Rs.57,305/-
	TOTAL	Rs. 44,13,126/-	Rs.57,305/-

Thus, the total determined assessable value of the import consignment covered under Bill of Entry No. 9792731 dated 30.04.2025 is Rs. 44,13,126/-and the duty payable is calculated to be Rs.57,305/-. Further, the duty is not calculated for the BIS violated goods (Prohibited goods) viz., Shoes (Unbranded) as the same are liable for absolute confiscation and cannot be released in to domestic market.

12. IMPORT POLICY:

12.1 Bureau of Indian Standards (BIS) Act, 2016: The relevant provisions of BIS Act, 2016 and their applicability to the impugned goods are illustrated below:

***Section 12.** (1) The Bureau may notify a specific or different conformity assessment scheme for any goods, article, process, system or service or for a group of goods, articles, processes, systems or services, as the case may be, with respect to any Indian Standard or any other standard in a manner as may be specified by regulations.*

(2) The Bureau may establish a Standard Mark in relation to each of its conformity assessment schemes, which shall be of such design and contain such particulars as may be specified by regulations to represent a particular standard.

***Section 16.**(1) If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify*

(a) goods or article of any scheduled industry, process, system or service; or

(b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.

Section 17.*(1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16 (a) without a Standard Mark, except under a valid licence; or (b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.*

(2) No person shall make a public claim, through advertisements, sales promotion leaflets, price lists or the like, that his goods, article, process, system or service conforms to an Indian standard or make such a declaration on the goods or article, without having a valid certificate of conformity or licence from the Bureau or any other authority approved by the Central Government under sub-section (2) of section 16.

Section 29.*(3) Any person who contravenes the provisions of section 17 shall be punishable with imprisonment for a term which may extend up to two years or with fine which shall not be less than two lakh rupees for the first contravention and not be less than five lakh rupees for the second and subsequent contraventions, but may extend up to ten times the value of goods or articles produced or sold or offered to be sold or affixed or applied with a Standard Mark, including Hallmark, or with both: Provided that where the value of goods or articles produced or sold or offered to be sold cannot be determined, it shall be presumed that one year's production was in such contravention and the annual turnover in the previous financial year shall be taken as the value of goods or articles for such contravention.*

(4) The offence under sub-section (3) shall be cognizable.

12.2 S.O. 1421(E).—In exercise of the powers conferred by sub-section (1) and (2) of section 16 read with subsection (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016), and in supersession of the Footwear made from Leather and other materials (Quality Control) Order, 2022, except as respects things done or omitted to be done before such supersession, the Central Government, after consulting the Bureau of Indian Standards, is of the opinion that it is necessary or expedient so to do in the public interest, hereby makes the following Order, namely:-

1. Short title and commencement.—(1) This Order may be called the Footwear made from Leather and other Materials (Quality Control) Order, 2024. (2) It shall come into force with effect from the 1st day of August, 2024.

2. Compulsory use of Standard Mark.— Goods or articles specified in the column (2) of

the Table shall conform to the corresponding Indian Standard specified in the column (3) of the said Table and shall bear the Standard Mark under a license from the Bureau as per Scheme-I of Schedule-II of Bureau of Indian Standards (Conformity Assessment) Regulations, 2018: Provided that nothing in this Order shall apply to goods or articles meant for export: Provided further that nothing in this Order shall apply to micro and small manufacturing units as defined in section 7 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), as amended from time to time: Provided also that if any manufacturer certified by the Bureau or any manufacturer who has applied for Certification to the Bureau, declares prior to the Commencement of this Order, under sub-section (4) of section 18 of the Bureau of Indian Standards, Act 2016 (11 of 2016) its old stock of footwear products without Bureau of Indian Standards Mark manufactured or imported prior to such commencement, such manufacturer shall be permitted to sell or display or offer to sell such declared stock upto the 30th June, 2025.

3. Certification and enforcement authority.— The Bureau of Indian Standards shall be the certifying and enforcing authority for the goods or articles specified in the column (2) of the Table.

TABLE

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Sports Footwear	IS 15844(Part-1): 2023	Sports Footwear - Part 1 General Purpose
	IS 15844(Part-2): 2023	Sports Footwear - Part 2 Performance Sports Footwear
	IS 15844(Part 3): 2024	Sports Footwear-Part 3 Professional Sports Footwear
Leather Footwear	IS 17043 (Part 2): 2024	Shoes-Specification Part 2 Shoes for General Purpose

12.3 The relevant portion from the Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade Policy 2023 are reproduced below:

Section 11: Contravention of provisions of this Act, rules, orders and foreign trade policy:

(1) No export or import shall be made by any person except in accordance with the provisions of this Act, the rules and orders made there under and the export and import

policy for the time being in force.

Section 3: Powers to make provisions relating to imports and exports:

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

(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology: Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.

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

(4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.

Section 5: Foreign Trade Policy:

The Central Government may, from time to time, formulate and announce, by notification in the Official Gazette, the foreign trade policy and may also, in like manner, amend that policy: Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.

Foreign Trade Policy 2023:

Para 1.02 Amendment to FTP:

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

Para 2.01 Policy regarding Import /Exports of goods

(a) Exports and Imports shall be 'Free' except when regulated by way of 'Prohibition', 'Restriction' or 'Exclusive trading through State Trading Enterprises (STEs)' as laid down in Indian Trade Classification (Harmonized System) [ITC (HS)] of Exports and Imports.

The list of 'Prohibited', 'Restricted', and STE items can be viewed under 'Regulatory Updates' at <https://dgft.gov.in>

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

12.4 The Legal Metrology (Packaged Commodities) Rules, 2011

As per the Ministry of Commerce & Industry Department of Commerce, Rule 6 of Legal Metrology (Packaged Commodities) Rules 2011. Every package shall bear a declaration thereon or on label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provision. Products when imported also will be subject to compliance of all the provisions of the said rules for the products into produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. The compliance of these shall be ensured before the import consignment of such commodities is cleared by Customs for home consumption. All pre-packaged commodities, imported into India, shall in particular carry the following declarations:

a. Name and address of the importer;

b. Generic or common name of the commodity packed;

c. Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;

d. Month and year of packing in which the commodity is manufactured or packed or imported;

e. Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.

12.5 Circular No. 21/2008-Customs: *Attention is invited to the Board's Circular No.32/2001-Customs dated 31.5.2001 on the subject mentioned above, wherein, it was stated that import of packaged products covered by the Standards of Weights & Measures Act, 1976 (SWMA) or the Rules made there under or any other law, and DGFT's Notification No.44 (RE-2000)/1997-2002 dated 24.11.2000, cannot be allowed clearance into the country unless the Maximum Retail Price (MRP) / Retail Sale Price in India and certain other particulars have been declared on the package. No pre-packaged commodity shall be allowed entry into the country, unless such packages comply with all of the provisions of the said Rules and in particular carry the declarations regarding name and*

address of the importer, name of the commodity, net quantity in terms of standard unit of weights and measures, month and year of packing or importation and maximum retail sale price.

This has been reiterated in Circular No. 19/2011-Customs, dated 15th April, 2011, wherein such facility has been extended for affixing of stickers in bonded warehouses in case it is not feasible in the examination areas due to shortage of space and dusty environment.

12.6 Further, on examination of the goods it was noticed that the impugned imported goods were found in retail packing and such goods were capable of being sold in the loose without being repacked into any other packaging material when they are displayed in malls or shops fronts, hence the requirement for affixing MRP and other marks and numbers on each package, such as (a) Name and address of the importer, (b) name of the commodity, (c) quantity, (d) Month and year of packing/import; (e) Maximum retail sale price including all taxes, transport charges, and other costs, commissions to dealers etc., appeared compulsory for the goods imported in the consignment. As the goods were found in prepackaged condition without complying with the mandatory labeling requirements under Legal Metrology (Packaged Commodities) Rules, they become liable for confiscation under section 111(d) of Customs Act 1962.

12.7 In view of the investigation findings, it appears that the impugned imported goods viz., "Sports Shoes, Casual Shoes, Leather Shoes, Shoes", require BIS license/certification under Footwear made from Leather and other Materials (Quality Control) Order, 2024 read with BIS Act, 2016.

12.8 Furthermore, in the absence of valid certification/license/registration, the aforementioned impugned goods as detailed in preceding paragraphs, appear to be falling within the meaning '*prohibited goods*' in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962.

13. LEGAL PROVISIONS:

13.1 The importer M/s. JP Enterprises (IEC - EYSPP2328Q), had resorted to deliberate mis-declaration of the goods in the Bill of Entry No. 9792731 dated 30.04.2025 with an intention to import Shoes (Unbranded) without proper license/authorization attracting the following provisions:

Section 2(26) of Customs Act, 1962: "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

Section 2 (33) of the Customs Act, 1962: "prohibited goods" means any goods the import

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

Section 2(39) of Customs Act, 1962: "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 and section 113;

Section 11 of the Customs Act, 1962: provides that the Central Government may, by issuance of notification in the official gazette, prohibit either absolutely or subject to such conditions as may be specified, import or export of goods for the purposes specified in subsection (2) of section 11 of the Customs Act, 1962. The Central Government may restrict or prohibit import and export of goods for the purpose of prevention of the contravention of any law for the time being in force, under clause (u) of subsection (2) of section 11 of Customs Act, 1962.

13.2 SECTION 110 OF THE CUSTOMS ACT, 1962:

Seizure of goods, documents, and things:

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

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer; or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

13.3 SECTION 111 OF THE CUSTOMS ACT, 1962:

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;

(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;

(m) any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under transshipment, with the

declaration for transshipment referred to in the proviso to sub-section (1) of section 54;

13.4 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.

13.5 SECTION 114AA OF THE CUSTOMS ACT, 1962 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.

14. Whereas, it appears from the foregoing discussions, that the importer has grossly mis-declared the impugned goods with an intention to clear restricted goods. As a result, the importer has attempted to clear the impugned goods in contravention of the provisions of the Customs Act, 1962 and allied acts as discussed in paras above, and thus have rendered the goods liable for confiscation under Section 111 (d), (l) & (m) of the Customs Act, 1962. As a result, the importer has rendered himself for penal action under **Section 112(a) of the Customs Act, 1962** for rendering the goods liable for confiscation under Section 111 *ibid*. In view of the willful mis-declaration, mis-statement, suppression of facts, it appears that the importer has rendered importer liable for penalty under **Section 114AA of the Customs Act, 1962**.

15. FROM THE FOREGOING INVESTIGATION THE FOLLOWING CONCLUSIONS EMERGE:

a. Based on the specific intelligence developed by SIIB, the goods imported by M/s. JP Enterprises that arrived in the Container bearing No. SEKU4077215 were detained by SIIB on 17.05.2025. The goods were declared as “Plastic cleaning brush, plastic dust bin, plastic shoe brush” as per Bill of Entry No. 9792731 dated 30.04.2025.

b. The goods imported vide bill of entry no. 9792731 dt. 30.04.2025, currently lying at M/s. HIND Terminals Pvt. Ltd. CFS were examined by the officers of SIIB in presence of two independent witnesses, CHA Representative and Custodian of M/s. HIND Terminals Pvt Ltd CFS under examination Mahazar proceedings dated 29.05.2025. During the course of examination, the declared goods viz., “plastic cleaning brush, plastic dust bin, plastic shoe brush” were not found in the consignment and many undeclared goods were found.

c. On detailed examination under examination Mahazar proceedings dated 29.05.2025 undeclared goods viz., “Casual Shoes, Sports Shoes, Leather shoes, Shoes, Plastic Mini Dusting Pan and Plastic Washing Brush” were found. Further Shoes found in the consignment did not have any BIS marking on them. Accordingly, it appeared that the importer had resorted to mis-declaration in contravention to provisions of Section 46(4) of the Customs Act, 1962. Further, the shoes found in the consignment did not have any BIS marking and appear to have been imported in contravention to the provision of BIS Act, 2016. Hence, the goods imported vide the aforementioned bill of entry are liable for confiscation under Section 111 of the Customs Act, 1962 and are accordingly Seized under Section 110 of the Customs Act vide Seizure Memo dated 11.06.2025.

d. The importer, M/s. JP Enterprises is under the proprietorship of Shri Junaid Abdulkhadar Peerzade, with registered address at Plot NO. 1A, RS NO. 56/9, Shahu Nagar,

Belagavi – 590010. In course of investigation, the office premises of the importer were searched by the officers of Customs Division, Karwar and the outcome was recorded as incidence report dated 23.07.2025. During the course of the Search, no such entity was found and enquiries were made with the nearby shops/houses, local authorities and the Jurisdictional Sub Post Office, Kudchi also revealed that no such entity exists at the said address. Accordingly, the Search Proceedings were concluded and the premises of the Importer were not found. Accordingly, It is evident that the address given by the importer is fake address.

e. For further investigation, the office of the CHA, M/s. Sealine Forwarders Pvt. Ltd., located at No. 7/1, Bharti Nagar, 3rd Street, ID, Rite Choice Shreyas, 1st Floor (Portion-A), Zamin Pallavaram, Chennai -600043 were searched by the officer of Special Intelligence and Investigation Branch (SIIB), Custom House, Chennai-01 and Search Mahazar dated 17.07.2025 was drawn in the presence of two independent witnesses. During the search, it is observed that the said premises is a residential flat being used as their office, which consisting of one hall/main room for accommodating clients and with almirahs for storing documents and two laptop computers; two smaller rooms, one of which is used as The Directors' office and the staff room with two desktop computers where they look after operations, accounts and sales. The officers carried out a systematic search at the above said premises. No incriminating documents/evidences/record/material related to the import shipment under Bill of Entry No. 9792731 dated 30.04.2025 were found from the records available. No documents/things were seized or taken out by the officers during the search proceedings.

f. Shri Parthasarathy K, Manager-Import and G-Card Holder of CHA firm M/s. Sealine Forwarders Pvt. Ltd. was summoned and he appeared before SIIB on 08.08.2025 and gave his voluntary statement. During his voluntary statement dated 08.08.2025, he *Inter alia* stated that Shri Junaid Abdulkhadar Peerzade is the IEC Holder of M/s. JP Enterprises. He stated that he did not have any communication with Shri Junaid regarding the subject shipment and Shri Zubair (M. No.: 9326609695) approached him with the import documents pertaining to the subject shipment. He stated that Shri Zubair informed him that Shri Zubair is the brother of Shri Junaid and is carrying out the business activities on behalf of Shri Junaid. He stated they verified the KYC documents provided by Zubair i.e., IEC, PAN Card, Aadhaar Card, GST Registration Certificate on online websites. He stated that they did not verify the address of the importer before filing bill of entry as the importer is based in Belagavi, Karnataka. He stated that Shri Zubair informed him that the goods imported in the subject consignment are plastic items viz., "plastic cleaning brush, plastic dust bin, plastic shoe brush" and submitted the invoice and packing list. He stated that he was not aware of the misdeclarations and violation in the shipment. He stated that he was

present during the examination and only after examination of the goods by SIIB, he came to know about the nature of the goods imported. He stated that they have not filed any other bills of entry on behalf of the importer and that they have not received any payment till then for the consignment.

g. For further investigation, Shri Junaid Abdulkhadar Peerzade, IEC holder of M/s JP Enterprises, was summoned and appeared before SIIB on 31.10.2025 to record his voluntary statement. He stated that he was unaware of the business operations carried out in his name and explained that the IEC had been obtained at the request of one Shri Zubair, who had approached him with a proposal to import plastic articles from China. He confirmed that he had no knowledge of ordering goods, purchase orders, or payment terms with foreign suppliers, and that only Shri Zubair possessed the relevant information and documentation. He stated that he knew only Shri Zubair's mobile number, 9326609695, and did not know his address, and that Zubair had collected his personal documents and subsequently obtained GST registration and IEC in his name. He stated that the Bill of Lading No. 741550021311 dated 27.01.2025 and all shipment-related correspondence had been handed over to him by Shri Zubair. As informed by Zubair, three Bills of Entry had been filed prior to the subject consignment, for which he received Rs. 15,000/- in cash at the rate of Rs. 5,000/- per Bill of Entry. Regarding the statement of Shri Parthasarathy K dated 08.08.2025, he agreed with its contents except for the assertion that Zubair was his brother or was carrying out business on his behalf, clarifying that Zubair was not related to him and was merely using his IEC for import activities while compensating him monetarily. Referring to the letter dated 30.07.2025 issued by the Assistant Commissioner, Customs Division, Karwar, and the incident report dated 23.07.2025 indicating that no entity existed at the registered address of M/s JP Enterprises, he clarified that it was his previous residence and that his family had moved to a rented premises at C/o Javid Inamdar, Aman Nagar, 8th Cross, Belagavi-590017. He stated that he had no knowledge that the imported goods required a BIS licence under the BIS Act, 2016, and came to know that the consignment contained shoes only after seeing the Mahazar dated 29.05.2025. He asserted that the goods were imported entirely by Shri Zubair, who had been using his IEC without authorization to import mis-declared goods in contravention of the Customs Act, 1962. Regarding the nine Bills of Entry filed under his IEC, he stated that he was aware of only three and had no knowledge of the remaining six. He emphasized that his involvement was limited to providing documents and signing papers as instructed by Zubair, and that he neither placed orders nor made payments to foreign suppliers; all procurement, shipment, financial, and documentation-related activities were handled solely by Shri Zubair. He stated that he derived no substantial benefit other than a nominal payment and had no intention of violating customs laws. He expressed full willingness to cooperate with the investigation. Based on his submissions, it appears that the IEC and GST registration of

M/s JP Enterprises were used by Shri Zubair to conduct import operations without the active participation or knowledge of the registered proprietor.

h. As Shri Junaid Abdulkhadar Peerzade stated that Shri Zubair is the actual owner of the goods and has been using Mr. Junaid's IEC for importing the misdeclared goods, the SDR details of Mr. Zubair's mobile number 9326609695 were obtained from JIO. As per the SDR, the mobile number is currently active and is registered in the name of Shri Ramdev Gautam, 10 Nehru Nagar, S V Road, Ville Parle West, Mumbai North, Mumbai Suburban, MH – 400056. This office, vide letter dated 09.10.2025, requested the additional commissioner of Customs, SIIB, Mumbai-III, to conduct a search at the premises, however no response is received to date. The fact that the mobile number used by Mr. Zubair Peerzade is registered under a different name and address clearly indicates that he has been operating under multiple identities and contact details to conceal his true identity and whereabouts. Despite repeated efforts to trace and contact him through the available information, he could not be located or reached at any of the provided addresses or phone numbers. This confirms that Shri Zubair is deliberately untraceable and has taken deliberate measures to evade identification. In addition to the above, it has also come to light that the same individual is involved in the smuggling of adult toys through the importer M/s. HCV Enterprises, the smuggling of toys through the importer M/s. A G Traders, and the smuggling of 'Poppy Seeds' through the importer M/s. Alina Overseas Trading (SCN issued by DRI, Chennai vide File No. DRI/CZU/VIII/26/INT-66/2024 dated 04.11.2025). In this case, he used another mobile number, i.e., 93723 11998. Upon verification of the SDR and CAF records pertaining to Mobile No. +91-93723 11998, it was found that this number was also fraudulently obtained. He regularly uses others' names and credentials to facilitate such illicit activities. This further establishes his involvement in organized smuggling operations and his continued efforts to conceal his true identity while engaging in illegal import activities.

i. These findings establish that the individuals connected to the impugned imports had operated through fabricated identities and addresses in collusion with other associates, for the purpose of smuggling restricted and high-valued goods under the cover of an IEC lending firm. The combination of a non-functional IEC address and fictitious SDR/KYC particulars clearly indicates that the import activities lack genuine commercial credentials and that the real operators of the scheme remained concealed while exercising effective control over the impugned goods. From the above, it appears that the mobile numbers as gathered from verification during the investigation as taken using fake identities and that all of them have been acting as smuggling network colluding among each other and attempting to smuggle high value/restricted goods without license using IEC lending so as to mask their fake identities. From the statement of the IEC Holder, it is evident that, the

IEC Holder, Shri Junaid Abdulkhadar Peerzade is not the actual owner of the goods.

j. **Violation of Legal Metrology Act, 2009:** During the investigation, it was revealed that the goods in the consignment are found in pre-packaged condition without mandatory declarations such as name and address of importer, net quantity, month and year of import, and MRP, as required under Rule 6 of the Legal Metrology (Packaged Commodities) Rules, 2011. These omissions constitute violations of the Legal Metrology Act, 2009 and render the goods liable for confiscation under Section 111(d) of the Customs Act, 1962. However, in case the adjudicating authority decides to release the goods which do not attract BIS provisions on redemption fine, but which are covered by the provisions of 'Standards of Weights & Measures (Packaged Commodities) Rules, 1977', necessary instructions may be given to ensure affixing of labels on such pre-packaged commodities before release.

k. **Violation of BIS Act, 2016:** The consignment included "Shoes" which are notified under the Footwear made from Leather and other Materials (Quality Control) Order, 2024 issued under Section 16 read with subsection (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016). These goods require compulsory BIS certification and Compulsory use of Standard Mark prior to import. The importer failed to furnish any BIS license or certificate of conformity. Import of such goods without BIS certification is prohibited under Section 17 of the BIS Act, 2016, rendering the goods liable for absolute confiscation under Section 111(d) of the Customs Act, 1962.

l. In the absence of valid certification/license/registration, the aforementioned impugned goods, as detailed in preceding paragraphs, appear to be falling within the meaning 'prohibited goods' in terms of Section 2(33) of the Customs Act, 1962 and cannot be released in to domestic market.

m. As the mis-declared goods were found to be in contravention to the Customs Act, 1962 and other allied acts, the value of the impugned goods imported vide Bill of Entry No. 9792731 dated 30.04.2025 merited determination as per Rule 12 of the Customs Valuation Rules, 2007 read with Rule 7 and Rule 9 of the Customs Valuation Rules, 2007. It has been observed that the value of the impugned goods from contemporaneous data has a very wide range which also includes goods of very high values and undervalued goods which are outliers and are arbitrary customs values or base values, which are liable to be rejected as it appears very low, indicating a cost much lower than its material cost. Therefore, we cannot accept the lowest of contemporaneous period data for these items. Hence, the valuation for the items in the current consignment is carried out based on Rule 7 read with Rule 9 of CVR, 2007.

n. The value of the undeclared BIS-violated goods was re-determined as **Rs.**

42,60,191/- (Table-VI) pertaining to Bill of Entry No. 9792731 dated 30.04.2025, based on Rule 7 and Rule 9 of the Customs Valuation Rules, 2007. In view of the BIS violation, these goods are liable for absolute confiscation under Sections 111(d), 111(l) and 111(m) of the Customs Act, 1962.

o. The value of the undervalued declared goods without any policy violation was re-determined as **Rs. 1,52,935/-** and duty payable was calculated as **Rs. 57,305/-** (Table-VI) pertaining to Bill of Entry No. 9792731 dated 30.04.2025 based on Rule 7 & 9 of Customs Valuation Rules, 2007. These goods are liable for confiscation under Section 111(l) & (m) of the Customs Act, 1962.

p. In view of the above, the total re-determined assessable value of the import consignment covered under Bill of Entry No. 9792731 dated 30.04.2025 is Rs. 44,13,126/- (Table-VI) and the duty payable on non-restricted goods is calculated to be Rs. 57,305/- (Table-VI).

q. Shri Zubair Peerzade/Zuber (M. No. 9326609695), the mastermind who attempted to smuggle the prohibited goods by forging documents and using the IEC of a third party and attempted smuggling of prohibited goods, thereby contravening legal provisions. As a result he is liable for penalty under Section 112 of Customs Act, 1962 for rendering the goods having BIS violation imported vide Bill of Entry No. 9792731 dated 30.04.2025, and having a total re-determined value of Rs. 44,13,126/-, liable for absolute confiscation under Section Section 111 (d), (l) & (m) of Customs Act, 1962.

r. Shri Zubair Peerzade/Zuber (M. No. 9326609695), appears to have used a namesake IEC, acted as the IEC Holder's representative and made declarations in Bill of Entry No. 9792731 dated 30.04.2025, which he knew to be false, with the intention of smuggling BIS-violated in the subject consignments. Therefore, it appears that he is liable for penalty under Section 114AA of the Customs Act, 1962, for his acts of commission and omission in aiding the smuggling of the said goods.

s. The proprietor of M/s. JP Enterprises (IEC: EYSPP2328Q) is liable for penalty under Section 117 of the Customs Act, 1962, for lending his IEC and for negligence in allowing its misuse for the import of undeclared/prohibited goods vide Bill of Entry No. 9792731 dated 30.04.2025.

t. The Customs Broker, M/s. Sealine Forwarders Pvt. Ltd., failed to verify the importer address and credentials personally and filed the Bill of Entry without proper authorization and based on the documents given by Shri Zubair Peerzade/Zuber (M. No. 9326609695),

who have used a namesake IEC, acted as the IEC Holder's representative, is liable for penalty under Section 112 of the Customs Act, 1962, for abetting the illegal import of BIS Violated goods and rendering the goods imported vide Bill of Entry No. 9792731 dated 30.04.2025, having a total re-determined value of **Rs. 44,13,126/-**, liable for absolute confiscation / confiscation under Section 111(d), (l) and (m) of the Customs Act, 1962.

u. The failure of M/s. Sealine Forwarders Pvt. Ltd. to verify the correctness of the Importer Exporter Code (IEC) number, GSTIN, the identity of its client, and the functioning of its client at the declared address by using reliable, independent, and authentic documents, data, or information amounts to a violation of Regulation 10(n) of the Customs Brokers Licensing Regulations (CBLR), 2018, thereby attracting penal action under Regulation 14 thereof.

16. Now, therefore, in terms of Section 124 of the Customs Act, 1962, the Proprietor of the importer M/s. J P Enterprises (IEC No.EYSPP2328Q), Plot No. 1A, RS No. 56/9, Shahu Nagar, Belagavi, Karnataka - 590010, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs (Gr.6), Chennai - II, Import Commissionerate; Customs House, Rajaji Salai, Chennai-01, in writing within 30 days of the receipt of this notice, as to why:

(i) The declared value of goods i.e.- Rs.6,23,884/-, imported vide Bill of Entry No. 9792731 dated 30.04.2025, should not be rejected under Rule 12 of CVR, 2007 and the same should not be re-determined as Rs. 44,13,126/-(Rupees Forty Four Lakhs Thirteen Thousands One Hundred and Twenty Six Only) under Rule 7 of CVR, 2007 read with rule 9 of CVR, 2007 and Section 14 of the Customs Act, 1962;

(ii) The undeclared goods having re-determined value of 42,60,191/- (Table-VI). (Rupees Forty Two Lakhs Sixty Thousands One Hundred and Ninety One only), imported vide Bill of Entry No. 9792731 dated 30.04.2025 should not be confiscated under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 in view of mis-declaration and BIS violation.

(iii) The goods having re-determined value of Rs. 1,52,935/-(Rupees One Lakh Fifty Two Thousands Nine Hundred and Thirty Five only) imported vide Bill of Entry No. 9797990 dated 30.04.2025 without any policy violation should not be confiscated under Section 111(d),111(l) and 111(m) of the Customs Act, 1962.

(iv) ☐ ☐ In view of the above and the total re-determined assessable value of the import consignment covered under Bill of Entry No. 9792731 dated 30.04.2025 as Rs. 44,13,126/- (Table-VI), why the re-determined duty payable on non- restricted goods of Rs. 57,305/-

(Table-VI) should not be demanded.

(v) The proprietor of M/s. JP Enterprises (IEC: EYSPP2328Q) should not be liable for penalty under Section 117 of the Customs Act, 1962, for lending his IEC and for negligence in allowing its misuse for the import of undeclared/prohibited goods vide Bill of Entry No. 9792731 dated 30.04.2025.

17. Now, therefore, in terms of Section 124 of the Customs Act, 1962, Shri Zubair Peerzade/Zuber is hereby called upon to show cause to the Additional/Joint Commissioner of Customs (Gr.6), Chennai - II, Import Commissionerate; Customs House, Rajaji Salai, Chennai-01, in writing within 30 days of the receipt of this notice, as to why:

(i) The declared value of goods i.e.- Rs.6,23,884/-, imported vide Bill of Entry No. 9792731 dated 30.04.2025, should not be rejected under Rule 12 of CVR, 2007 and the same should not be re-determined as Rs. 44,13,126/-(Rupees Forty Four Lakhs Thirteen Thousands One Hundred and Twenty Six Only) under Rule 7 of CVR, 2007 read with rule 9 of CVR, 2007 and Section 14 of the Customs Act, 1962;

(ii) The goods having re-determined value of 42,60,191/- (Table-VI). (Rupees Forty Two Lakhs Sixty Thousands One Hundred and Ninety One only), imported vide Bill of Entry No. 9792731 dated 30.04.2025 should not be confiscated under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 in view of mis-declaration and BIS violation.

(iii) The goods having re-determined value of Rs. 1,52,935/-(Rupees One Lakh Fifty Two Thousands Nine Hundred and Thirty Five only) imported vide Bill of Entry No. 9797990 dated 30.04.2025 without any policy violation should not be confiscated under Section 111(l) and 111(m) of the Customs Act, 1962.

(iv) In view of the above and the total re-determined assessable value of the import consignment covered under Bill of Entry No. 9792731 dated 30.04.2025 as Rs. 44,13,126/- (Table-VI), why the re-determined duty payable on non- restricted goods of Rs. 57,305/- (Table-VI) should not be demanded.

(v) Penalty should not be imposed under Section 112(a) of the Customs Act, 1962 for rendering the goods liable for confiscation under Section 111(d), 111(l) and 111(m).

(vi) Penalty should not be imposed under Section 114AA of the Customs Act, 1962 for acts of commission and omission in aiding the smuggling of the said goods.

18. Now, therefore, in terms of Section 124 of the Customs Act, 1962, Customs Broker, M/s. Sealine Forwarders Pvt. Ltd. is hereby called upon to show cause to the Additional/Joint Commissioner of Customs (Gr.6), Chennai - II, Import Commissionerate, Customs House, Rajaji Salai, Chennai-01, in writing within 30 days of the receipt of this notice, as to why:

(i) Penalty should not be imposed under Section 112(a) of the Customs Act, 1962 for rendering the goods liable for confiscation and abetting the illegal import of BIS Violated goods and rendering the goods imported vide Bill of Entry No. 9792731 dated 30.04.2025, having a total re-determined value of Rs. 44,13,126/-, liable for absolute confiscation / confiscation under Section 111(d), (l) and (m) of the Customs Act, 1962.

(ii) Penal action under Regulation 14 should not be taken against M/s. Sealine Forwarders Pvt. Ltd. for violation of Regulation 10(n) of the Customs Brokers Licensing Regulations (CBLR), 2018.

19. The department reserves its right to add, alter, amend, modify or supplement this notice at any time on the basis of any evidence, material facts related to import of goods by them, which may come to the notice of the department after issuance of this notice and prior to the adjudication of the case.

Digitally signed by
DEKKAGOUNDER SUBRAMANISANGEETHA
Date: 2025.04.17 14:43:35
ADDITIONAL COMMISSIONER
Group 6, Import Comm'te.

Enclosure: RUD-1 to RUD-10

Regd. Ad/Speed Post

To

1. M/s. J P Enterprises (IEC No.EYSPP2328Q),
Plot No. 1A, RS No. 56/9, Shahu Nagar,
Belagavi, Karnataka - 590010.

2. Shri Junaid Abdulkhadar Peerzade,(Proprietor)
C/o Javid Inamdar,Aman Nagar,8th cross,Belagavi-590017.

3. M/s. Sealine Forwarders Pvt. Ltd., 7/1 Bharthi Nagar,
3rd Street, ID, RITE CHOICE SHREYAS, 1st Floor (Portion-A),
Zamin Pallavaram, Chennai – 600043

4. Shri Zubair Peerzade/Zuber
(M. No. 9326609695)

Copy to:

1. The Additional/Joint Commissioner of Customs, SIIB, Preventive Commissionerate, Customs House, Chennai – 600 001;
2. Notice Board;
3. Master File.

Annexure to Relied-upon Documents of Investigation Report

Sl. No	RUD No.	DOCUMENTS DETAILS
1	RUD1	Bill of Entry No. 9792731 dated 30.04.2025.
2	RUD 2	Detention Letter dated 17.05.2025.
3	RUD 3	Examination Mahazar dated 29.05.2025.
4	RUD 4	IPR Note 19.11.2025.
5	RUD 5	Seizure Memo Dated 11.06.2025.
6	RUD 6	Incident Report dated 23.07.2025.
7	RUD 7	CHA Office Search Mahazar dated 17.07.2025.
8	RUD 8	Statement recorded from Shri Parthasarathy K, G-Card Holder of M/s. Sealine Forwarders Pvt. Ltd. Dated 08.08.2025.
9	RUD 9	Statement of Shri. Junaid Abdulkhadar Peerzade, IEC Holder of M/s. J P Enterprises Dated 31.10.2025.
10	RUD 10	Market Price.

 भारतसरकार / Government of India वित्तमंत्रालय / Ministry of Finance राजस्वविभाग / Department of Revenue		भारतीयमानकब्यूरो IS 15700   License No.: SQ/L-6000140.2 दूरभाष / Telephone: 044 25230371 ईमेल/Email: commr2-cuschn@gov.in
चेन्नई-II(आयात) सीमाशुल्कआयुक्तकाकार्यालय , OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI _II(IMPORT) सीमाशुल्कभवन, नं ६०, राजाजीसालै, चेन्नै 600001- CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI – 600 001.		

F.No:GEN/ADJ/ADC/2012/2025-GR
DIN: 20251073MX0000313813

दिनांक/DATE: 29-10-2025

SCN No.139/2025

SHOW CAUSE CUM DEMAND NOTICE ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

Sub: : Import of undeclared Toys covered under the Bill of Entry No.8543586 dated 24.02.2025 by M/s. A G Traders (IEC : CBIPP2922F) in the Container bearing No. TRHU4730710 – Issue of SCN reg.

1. Bill of Entry No.8543586 dated 24.02.2025 (RUD 1)

TABLE-I

Sl. No.	Details	Description
1	Importer	M/s. AG Traders
2	IEC No.	CBIPP2922F
3	Customs Broker	M/s Sealine Forwarders Pvt Ltd
4	Item Description as per Bill of Entry	“PLASTIC BOTTLE, EMPTY GIFT BOX, ARTIFICIAL FLOWER”
5	Country of Consignment	China
6	Name of the Supplier	M/s. Yiwu Chongwei Trading Co. Ltd

7	Container No.	TRHU4730710
8	Declared Assessable Value	Rs.4,78,852/-
9	Duty	Rs.1,90,446/-

2. DETENTION OF GOODS: (RUD 2)

2.1. Based on specific intelligence developed by the Special Intelligence and Investigation Branch (SIIB), Preventive Commissionerate, Custom House, Chennai, that the goods imported vide the Bill of Entry No.8543586 dated 24.02.2025 by M/s. A G Traders (IEC : CBIPP2922F) in Container No. TRHU4730710 declaring as “PLASTIC BOTTLE, EMPTY GIFT BOX, ARTIFICIAL FLOWER” would be mis-declared, the subject consignment was detained at M/s Hind Terminals CFS by SIIB, vide detention letter dated 07.03.2025 for detailed examination.

3. EXAMINATION OF GOODS:

3.1. The examination of goods vide Bill of Entry No.8543586 dated 24.02.2025 imported by M/s. A G Traders (IEC: CBIPP2922F) was carried out under Mahazar dated 17.03.2025 (**RUD 3**) in the presence of two independent witnesses, Custom Broker M/s Sealine Forwarders Private Limited, Custodian of M/s. Hind Terminals. Before Examination, Weighment was done for the Container and the details are tabulated as below.

TABLE-II

S l. N o	C o n t a i n e r N o.	W e i g h m e n t T i c k e t N o.	Wt. as per CFS w eighment Ticket (including Contai ner Tare Wt.) Kgs	Contai ner Tar e Weig ht (in K gs)	Cargo Gross Weigh t (in K gs)	Declared W eight as per Bill of ladin g (in Kgs)
	T R H U 4	24/H CW				

1.	7	2351	11020	3700	7300	7550
	3	95				
	0					
	7					
	1					
	0					

3.2 The items declared in the Bill of Entry, as per the packing list are detailed in the following Table – III:

TABLE-III

Sl No	Item No	Description	Cartons	Total Qty	Unit Code	Total N.W. (KGS)	Total G.W. (KGS)
1	SE-01	ARTIFICIAL FLOWER	180	9000	DOZ	2510	2690
2	MM-7904-1	EMPTY GIFT BOX	120	2400	PCS	2640	2760
3	VRT	PLASTIC BOTTLE	60	6000	PCS	2040	2100
TOTAL			360			7190	7550

During the course of examination of the Container No. TRHU4730710 pertaining to Bill of Entry No.8543586 dated 24.02.2025, the details of goods found are tabulated as under:

TABLE-IV

S R . N O .	M A R K I N G	DESCRIPTION OF GOODS	NO. OF PIECES PER CARTON	TOTAL NO. OF CARTONS	TOTAL QUANTITY
1	INDC-02-1	SKATING BOARD	30	6	180

	I D C -0 2-				
2	2	SKATING BOARD	30	6	180
	I D C -0 2-				
3	3	SKATING SHOES	18	5	90
	I D C -0 5-				
4	1	CAMERA	30	2	60
	I D C -0 5-				
5	2	PHOTO PAPER	80	1	80
	I D C -0 6-				
6	1	TOYS	35	3	105
	I D C -0 7-				
7	1	SOFT TOYS	140	1	140
	I D				

8	C -0 7- 2	SOFT TOYS	140	2	280
9	I D C -0 7- 3	SOFT TOYS	140	2	280
1 0	I D C -0 7- 4	SOFT TOYS	140	1	140
1 1	I D C -0 7- 5	SOFT TOYS	100	2	200
1 2	I D C -0 7- 6	SOFT TOYS	100	2	200
1 3	I D C -0 8- 1	TOYS	90	1	90
1	I D C -0 8-				

4	2	TOYS	90	1	90
1	I D C -0 8-				
5	3	TOYS	90	1	90
1	I D C -0 8-				
6	4	TOYS	90	1	90
1	I D C -0 8-				
7	5	TOYS	35	2	70
1	I D C -0 8-				
8	6	TOYS	35	2	70
1	I D C -1 2-	ROLL UP MUSICAL INST RUMENT	220	1	220
9	1				
2	I D C -1 2-				
0	2	25-KEY ROLL-UP PIANO	20	2	40
	I D				

2 1	C -1 2- 3	CAR	25	1	25
2 2	I D C -1 2- 4	CAR	66	1	66
2 3	I D C -1 2- 5	CAR	56	1	56
2 4	I D C -1 2- 6	CAR	30	1	30
2 5	I D C -1 2- 7	CAR	30	1	30
2 6	I D C -1 2- 8	CAR	56	1	56
	I D C -1				

27	2-9	CAR	70	1	70
28	IDC-12-11	CAR	44	1	44
29	IDC-12-12	CAR	44	1	44
30	IDC-12-16	CAR	70	1	70
31	IDC-12-17	CAR	280	2	560
32	IDC-12-18	CAR	280	2	560
	I				

33	D C -1 2- 1 9	CRAWLING BABY	116	2	232
34	I D C -1 2- 2 0	ELECTRIC DANCING MONKEY	90	2	180
35	I D C -1 2- 2 1	ELECTRIC DANCING DUCK	90	1	90
36	I D C -1 2- 2 2	Dance Cartoon Lion	50	1	50
37	I D C -1 2- 2 3	KUNG FU DRAGON	40	1	40
	I D C -1 2-				

3 8	2 5	TUMBLER	280	2	560
3 9	I D C -1 2- 2 6	TERMINATOR H OR	210	2	420
4 0	I D C -1 2- 2 7	LAND AVROCAR	140	2	280
4 1	I D C -1 2- 2 8	SMALL CAR	570	1	570
4 2	I D C -1 2- 2 9	Light-up little yellow duck h overboard wristband	280	2	560
4 3	I D C -1 2- 3 1	Inertial school bus	365	1	365
	I				

4	D				
4	C				
	-1				
	2-				
	3				
4	2	Toy Car	365	1	365
4	I				
	D				
	C				
	-1				
4	3-				
5	1	Toy JCB	30	3	90
	I				
	D				
	C				
	-1				
4	3-				
6	2	Toy JCB	30	3	90
	I				
	D				
	C				
	-1				
4	3-				
7	3	Toy Cement Truck	8	2	16
	I				
	D				
	C				
	-1				
4	3-				
8	4	Toy Monster Truck	35	2	70
	I				
	D				
	C				
	-1				
4	3-	Toy Sanitation Vehicle Multi			
9	8	functional Cement	65	1	65
	I				
	D				

50	C -1 3- 9	Mixer Toy Truck	65	1	65
51	I D C -1 3- 1 0	Friction Toy Car	180	1	180
52	I D C -1 3- 1 3	Friction police toy car	136	2	272
53	I D C -1 3- 1 4	Friction police toy car	110	2	220
54	I D C -1 3- 1 5	Toy Tank	90	1	90
55	I D C -1 3- 1 6	Toy Spiderman Super Car	65	2	130

56	IDC-13-17	Toy Spiderman Warrior Car	90	1	90
57	IDC-13-18	Dinoco Toy Car	90	2	180
58	IDC-13-19	Small Toy Train LX.338 Model	90	1	90
59	IDC-13-20	Patrol Police Battery Operated toy car	100	2	200
60	IDC-13-21	Ambulance toy car	92	2	184
	IDC-13-				

6 1	3- 2 2	Shoot Darts Bow and Arrow Set	120	1	120
6 2	I D C -1 3- 2 3	Police Electronic Helicopter	100	1	100
6 3	I D C -1 3- 2 4	Fashion Duck Funny Toys	90	1	90
6 4	I D C -1 3- 2 5	Super Hero Spiderman 5D Li ght with Music	92	2	184
6 5	I D C -1 3- 2 6	Sajтч Stunt Pegasus with Co lorful lighting Dinosaur toy with	65	1	65
6 6	I D C -1 3- 2 7	5D Light	90	2	180

67	INDC-13-28	Crab Toy	90	1	90
68	INDC-13-29	Princess toy with dynamic music Spider-man walkie talkie	116	1	116
69	INDC-13-30	Spider-man toy	100	1	100
70	INDC-13-31	Sets of Super hero toys	280	1	280
71	INDC-13-32	Alliance of Hero toys	850	1	850
	INDC				

7 2	-1 3- 3 3	League of Heroes toys	140	2	280
7 3	I D C -1 3- 3 4	Animal toys Small	120	1	120
7 4	I D C -1 3- 3 5	Animal toys Small	140	1	140
7 5	I D C -1 3- 3 6	Farm animal toys	190	1	190
7 6	I D C -1 3- 3 7	Unicorn Dream Pegasus toys	225	1	225
7 7	I D C -1 3- 3 8	Farm Animals	190	1	190

78	IDC-1339	Baby Walker	8	3	24
79	IDC-1340	Teethers Car toy	280	1	280
80	IDC-1341	Funpaste DIY Puzzle toy	225	1	225
81	IDC-1342	Fan Xin Cube	140	2	280
82	IDC-1343	Fan Xin Cube 333 toy	140	1	140
	IDC				

83	-1 3- 4 4	Puzzle Cube Ball No. FX8508	140	2	280
84	I D C -1 3- 4 5	Avengers Infinity War set of superhero toys	280	1	280
85	I D C -1 3- 4 6	Fun Xin Cube 333 toy	40	1	40
86	I D C -1 3- 4 7	Pokemon multi-function toy Urban Truck Mobilization	280	1	280
87	I D C -1 3- 4 8	toy	570	1	570
8	I D C -1 3- 4				

8	9	Airliner A380	160	2	320
	I D C -1 3- 5				
8 9	1	Mauser Pistol	360	1	360
	I D C -1 3- 5				
9 0	2	Mauser Pistol	360	1	360
	I D C -1 3- 5				
9 1	3	Aiming Shot Game	60	2	120
	I D C -1 3- 5				
9 2	4	Water Gun	40	1	40
	I D C -1 3- 5				
9 3	5	Square Fishing Plate	116	1	116
	I D C				

94	-1 3- 5 6	Fishing Party Plastic toy	56	1	56
95	I D C -1 3- 5 7	Dinosaur Truck toy	140	1	140
96	I D C -1 3- 5 8	Fun Fishing Hit Gopher	70	1	70
97	I D C -1 3- 5 9	Fishing Series Toy	90	1	90
98	I D C -1 3- 6 0	M4163020 toy gun	45	1	45
9	I D C -1 3- 6				

9	1	Electric music gun series	60	1	60
	D				
	C				
	-1				
1	3-				
0	6	Phantom SR-3 Chaser toy gun	45	1	45
0	2				
	I				
	D				
	C				
	-1				
1	3-	Avengers ABS Material Soft			
0	6	Pallet gun series	100	1	100
1	3				
	I				
	D				
	C				
	-1				
1	3-				
0	6	Vintage toy Train	90	1	90
2	4				
	I				
	D				
	C				
	-1				
1	3-				
0	6	Retro Gear Car	280	1	280
3	5				
	I				
	D				
	C				
	-1				
1	3-				
0	6	Inertia Cars	460	1	460
4	6				
	I				
	D				

105	C-1367	Off-Road toy truck	140	1	140
106	IDC-1368	AIR BUS toy Spider-man Hero Launcher	150	1	150
107	IDC-1369	Elephant Musician toy	56	1	56
108	IDC-1371	Basketball toy balls and net and pole small size	56	1	56
109	IDC-1372	Set of Super Mario Cars	580	1	580
111	IDC-1377	Die-Cast Metal Car Model Set			

0	3	ries	65	1	65
1	I				
1	D				
1	C				
1	-1				
1	3-	Die-Cast Metal Car Model Se			
1	7	ries	65	1	65
1	4				
1	I				
1	D				
1	C				
1	-1				
1	3-				
1	7	Magnet Fishing Toy	32	2	64
2	5				
1	I				
1	D				
1	C				
1	-1				
1	3-				
1	7	4WD RC Car	25	2	50
3	7				
1	I				
1	D				
1	C				
1	-1				
1	3-	High speed 40 KMhr 4WD			
1	7	RC Car	36	3	108
4	9				
1	I				
1	D				
1	C				
1	-1				
1	3-				
1	8	Spiderman tutorial	90	1	90
5	0				
	I				
	D				

1 1 6	C -1 3- 8 1	Toy Gun	90	4	360
1 1 7	I D C -1 3- 8 9	Bubble toy goose	70	1	70
1 1 8	I D C -1 3- 9 3	Toy Car	20	1	20
1 1 9	I D C -1 6- 1	Uppercase and Lowercase Letter Board Number and arithmetical symbol board	180	1	180
1 2 0	I D C -1 6- 2	Uppercase Letter and Number board	180	1	180
1 2 1	I D C -1 6- 3	Arabic Letter Board	180	1	180
	I D				

1	C				
2	-1				
2	6-				
2	4	Big Bang plastic toy	56	1	56
	I				
	D				
	C				
1	-1				
2	6-				
3	5	Circular clock learning board	192	1	192
	I				
	D				
	C				
1	-1				
2	6-	HS-0034E Plastic Rolling Be			
4	6	e	75	1	75
	I				
	D				
	C				
1	-2				
2	1-				
5	1	Inertial Car	100	1	100
	I				
	D				
	C				
1	-2				
2	1-				
6	2	Horse with wheel toy	185	1	185
	I				
	D				
	C				
1	-2				
2	1-				
7	3	Goose Jump Toy	280	2	560
	I				
	D				
	C				
1	-2				

2 8	1- 4	Small Flower Rabbit	280	2	560
1 2 9	I D C -2 1- 5	Guitar Ring the Bell Toy	280	2	560
1 3 0	I D C -2 1- 6	Puzzle Mobile Phone	280	2	560
1 3 1	I D C -2 1- 7	Super Power Truck BY722-2	180	3	540
1 3 2	I D C -2 1- 8	Super Power Truck BY722-1	236	2	472
1 3 3	I D C -2 1- 9	Baby Rattles	280	2	560
1 3 4	I D C -2 2- 3	Animal whack-a-mole series Avengers	90	1	90
	I				

137	D C -2				
37	2- 6	Avengers 24 PCS water game Racing Extreme	180	2	360
140	I D C -2 2- 1 1	Toy Guitar Cartoon Guitar 25 Keys Electronic Piano	10	2	20
141	I D C -2 2- 1 3	Penguin Game	44	1	44
142	I D C -2 2- 1 4	Basketball toy balls and net and pole small size	16	2	32
143	I D C -2 2- 1 5	5 in 1 Game SportsGP	10	1	10
1	I D C -2 2-				

4	1	Rabbit Little Frog Childrens	140	1	140
4	6				
	D				
	C				
	-2				
1	2-				
4	1				
5	7	Playmates	140	1	140
	I				
	D				
	C				
	-2				
1	2-				
4	1				
6	8	Spiderman Balance Car	56	1	56
	I				
	D				
	C				
	-2				
1	2-				
4	1				
7	9	Alloy Car	44	1	44
	I				
	D				
	C				
	-2				
1	2-				
4	2				
8	0	Alloy Car	44	1	44
	I				
	D				
	C				
	-2				
1	2-				
4	2				
9	1	Avengers	44	1	44
	I				

150	D C -2 -2 2	6WD Set Engineering Toy set	25	1	25
152	I D C -2 -2 2 4	STUNT RC Toy Car Off-Road Climbing Car	44	1	44
153	I D C -2 -2 2 5	Water Gun Spiderman	272	1	272
154	I D C -2 -2 2 6	Racing Lot Sprinting	40	1	40
155	I D C -2 -2 2 7	Magic Cyro Cube	372	1	372
15	C C C -0 5-				

6	1	Key Chain	560	2	1120
	C				
	C				
	C				
1	-0				
5	5-				
7	2	Key Chain	560	2	1120
	I				
	D				
	C				
1	-2				
5	3-				
8	1	Chess Board	80	2	160
	I				
	D				
	C				
1	-2				
5	3-				
9	2	Chess Board	50	1	50
	I				
	D				
	C				
1	-2				
6	3-				
0	3	Chess Board	70	3	210
	I				
	D				
	C				
1	-2				
6	3-				
1	4	Chess Board	50	2	100
	I				
	D				
	C				
1	-2				
6	3-				
2	5	Chess Board	50	1	50
	I				

1 6 3	D C -0 9-	Steering toy	140	3	420
1 6 4	I D C -1 0- 1	Baby Rocking Chair	10	4	40
1 6 5	I D C -1 0- 2	Baby Rocking Chair	10	3	30
1 6 6	I D C -1 0- 3	Baby Rocking Chair	10	3	30
1 6 7	I D C -1 0- 4	Baby Chair	1	24	24
1 6 8	I D C -1 0- 5	Baby Swing	1	9	9
1	I D C -1				

6 9	0- 6	Baby Swing	1	9	9
1 7 0	I D C -1 0- 7	Baby Sliding	12	1	12
1 7 1	I D C -1 0- 8	Baby Sliding	14	8	112
1 7 2	I D C -0 4- 1	LCD Writing Tablet	80	2	160
1 7 3	I D C -0 4- 2	LCD Writing Tablet	80	2	160
1 7 4	I D C -0 4- 3	LCD Writing Tablet	80	1	80
1 7 5	I D C -0 4- 4	LCD Writing Tablet	80	1	80

176	IDC-11	Buds	220	10	2200
177	IDC-11	Plastic items	280	1	280
178	IDC-11	Baby brushes	350	1	350
179	SE-03	Artificial Flower	980	5	4900
180	MM-79	Water Bottle	96	10	960
181	VRT-01	Gift Box	18	6	108
	VR				

1 8 2	T- 0 1- 1 7	Gift Box	32	1	32
1 8 3	V R T- 0 1- 7	Gift Box	18	6	108
1 8 4	V R T- 0 1- 3	Gift Box	18	3	54
1 8 5	V R T- 0 1- 5	Gift Box	18	5	90

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3.3 The item “PLASTIC BOTTLE, EMPTY GIFT BOX, ARTIFICIAL FLOWER” which were declared in Bill of Entry No.8543586 dated 24.02.2025. However, only part cargo found during the examination is of the declared and the majority of the goods are different types of toys which are undeclared. Further, the declared total weight of the goods in the Bill of Lading is 7550 Kgs, however on examination, the total weight of the cargo is found to be 7300 Kgs.

3.4. From Table IV, it may be seen that items from **Serial Nos. 1-175** are found to be toys which are classified under CTH 9503 (all items under EXIM codes 9503) requires a certificate that the toys being imported conform to the standards prescribed in IS:9873 Part-1, Part-2, Part-3, Part-4, Part-7, Part-9 and 15644:2006 under Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 read with Toys (Quality Control) Order, 2020. Hence these items cannot be released to the public at large without BIS clearance, as violation of this attracts prohibition under **Section 111[d] of**

Customs Act 1962.

3.5.1. All toys are covered under IS 9873[Parts 1,2,3,4,7,9] and IS 15644 for safety norms and this specification is compulsory and cannot be waived for any local or imported toys as it involves the safety of children, which cannot be played with or waived under any circumstances as it commences right from age zero for children as per the specifications.

3.5.2. IS 9873 part 1 verifies whether the goods are clean and free of infestation of any bacteria; part 2 includes the specifications for flammability, part 3 includes migration of certain elements, part 9 includes inclusion of certain phthalates and esters in toys in children's products; IS 15644 includes safety of electric toys and all products of all colors are liable to be tested for safety.

4. SEIZURE OF THE GOODS:

4.1 From the findings so far, it appeared that the Importer had tried to smuggle the restricted goods viz., Toy, Soft toy, car *etc*”, which require license/certification under Toys (Quality Control) Order, 2020 read with BIS Act, 2016. Furthermore, in the absence of valid certification/ license/registration the aforementioned impugned goods appear to be falling within the meaning ‘*prohibited goods*’ in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) *ibid*.

4.2 Further by mis-declaring with an intent to import and clear the undeclared/restricted goods, it appears that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962 and are liable for seizure on the basis of examination Mahazar under the provisions of Section 110 *ibid*. Hence the entire cargo imported was seized under **Seizure Memo dated 30.04.2025 (RUD 4)**.

5. VOLUNTARY STATEMENT

5.1 Voluntary Statement Recorded from Shri. K Parthasarathy, Representative of M/s Sealine Forwarders Pvt Ltd (RUD 5):

In view of the above, for further investigation, the Custom Broker was summoned on 25.08.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Entry No. **8543586 dated 24.02.2025**. In response to the said summon, **K Parthasarathy**, working as Import Manager at M/s

Sealine Forwarders Pvt Ltd appeared before SIIB on 25.08.2025 and gave his voluntary statement. In his voluntary statement recorded on 25.08.2025, he stated that:

a. He was approached by one Mr. Arif Khairoddin Patait, the IEC holder of M/s A G Traders 1 week before the filing of Bill of Entry No. 8543586 dated 24.02.2024 for importing some goods. Importer gave the IEC certificate, Invoice, Packing List, Bill of Lading, GST Registration copy, PAN Card and Aadhar. After that, he has filed the Bill of Entry and initiated the proceedings for clearance of cargo.

b. On questioning him about importer, he stated that importer was introduced to him by one Mr. Zubair, who is the contact person for Mr. Arif Khairoddin Patait and his contact number is **9326609695**. He further stated that he has not been in contact with the importer. But, he was in contact with Mr. Zubair and informing him about the developments happening in this case.

c. He did not know that prohibited items are being imported vide Bill of Entry no 8543586 dated 24.02.2025.

d. He didn't verify the address of the IEC Holder and other documents provided by Mr. Arif Khairoddin Patait. He has only filed Bill of Entry as per the documents provided by the IEC Holder.

5.2 Voluntary Statement Recorded from Shri. Arif Khairoddin Patait, IEC Holder of M/s A G Traders (RUD 6):

In view of the above, for further investigation, the IEC Holder was summoned on 23.09.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Entry No. **8543586 dated 24.02.2025**. In response to the said summon, **Shri. Arif Khairoddin Patait**, the IEC holder of M/s A G Traders appeared before SIIB on 23.09.2025 and gave his voluntary statement. In his voluntary statement recorded on 23.09.2025, he stated that:

a. He is the IEC holder of M/s A G Traders and he doesn't know any more about the company.

b. He doesn't have any idea about the details of Imports. He was approached by one Mr. Zubair Peerzade, who is his brother-in-law from my paternal side i.e.; son of his father's sister; for his identity documents like Pan Card and Aadhar Card. He provided Zubair the said documents.

c. He did not have any idea that prohibited items were being smuggled. He was only informed about this issue last month, where he was informed by Mr. Zubair to come

and give statement.

d. He informed that Zubair contact number is **9326609695** and Zubair lives in Belagavi, but he doesn't know the exact address.

e. He informed that he only knows of Mr. Parthasarathy, who was introduced to him by Mr. Zubair some 6 months back, for submitting some documents related to import of Bill of Entry 8543586 dated 24.02.2025. But, he thought it was normal cargo only and he was not aware that prohibited items were being smuggled.

f. He informed that the import documents were given to him by Mr. Zubair Peerzade.

g. He submitted that he does not know anything about importation of goods. He only gave my identity proofs like Aadhar and PAN card to Mr. Zubair Peerzade and the entire matter was handled by Zubair. He informed that he will cooperate with the investigation and appear before this office as and when necessary.

6. FOLLOW UP ACTIVITIES ON SHRI ZUBAIR PEERZADE

6.1 During the course of investigation, SDR details of the mobile number that is said to be belonging to one Mr. Zubair Peerzade (9326609695) as provided by both the CHA and the IEC holder were obtained. On scrutiny of the said details, it was found that the said mobile number i.e.; 9326609695 actually belongs to one Shri Sanjay Ramdev Gautam residing at 10 Nehru Nagar, S. V. Road, Ville Parle West, Mumbai North, Mumbai Suburban, MH – 400056. Accordingly, this office, vide letter dated 09.10.2025, requested the Additional Commissioner of Customs, Special Intelligence & Investigation Branch, O/o Commissioner of Customs Mumbai – III (Import), Air Cargo Complex, Sahar, Andheri (East), Mumbai, 400099 to conduct a search at the premises of M/s. Shri Sanjay Ramdev Gautam, as found in the SDR details. However, a positive response regarding the same was not received.

The existence of a different name and address registered on the mobile number used by Mr. Zubair Peerzade clearly establishes that the said individual has been using multiple identities and contact details to conceal his true name and address. Despite several efforts made to trace and contact him through the available information, the person could not be located or reached at the given addresses or phone numbers, confirming that he is deliberately untraceable and has taken steps to evade identification.

6.2 In addition to the above, it has also come to light that the same individual is involved in the smuggling of adult toys through the importer M/s. HCV Enterprises, by using their name and credentials to facilitate such illicit activities. As per the statement recorded from one Shri Farhan Gorepeerzade on 25.03.2025 (**RUD 7**) in the

investigation conducted into the import of adult toys through the importer M/s. HCV Enterprises; he states that each and every business related activity of his firm is taken of by one Shri Zuber Peerzade. This further establishes his involvement in organized smuggling operations and his continued efforts to conceal his true identity while engaging in illegal import activities.

7. ROLE OF CUSTOMS BROKER

7 . 1 As per the voluntary statement of K Parthasarathy, working as Import Manager at M/s Sealine Forwarders Pvt Ltd, who is the customs broker in this consignment, recorded on 25.08.2025, he stated that the importer i.e.; Shri Arif Khairoddin Patait was introduced to him by one Mr. Zubair. He further stated that he has not been in contact with the importer. But, he was in contact with Mr. Zubair and informing him about the developments happening in this case.

This clearly establishes that the customs broker is aware that the beneficial owner is shri Zubair Peerzade and not the actual IEC Holder Shri Arif Khairoddin Patait. Further, since customs broker is still in contact with shri Zubair Peerzade informing him about the developments happening in this case, it establishes that the customs broker is in collusion with the beneficial owner and is aware that the extant consignment contains prohibited items.

7.2 In addition to the above, the Customs Broker has also been involved in the illegal import of other consignments imported in the names of M/s W B Enterprise and M/s MM Traders, where the broker coordinated the movement of the cargo. As these consignments were immediately detained by SIIB, the broker deliberately refrained from filing the Bills of Entry in an attempt to evade the involvement in the said consignments. This indicates a pattern where the customs broker is habitually involved in such illicit activities.

8. VALUATION OF GOODS: (RUD 8)

8.1. From the investigation, the following facts emerge:

The importer had declared “Plastic Bottle, Empty Gift Box, Artificial Flower” vide Bill of Entry No. 8543586 dated 24.02.2025. During the examination different goods viz., “Toy, Soft toy, car etc” were found along with the declared goods “Plastic Bottle, Empty Gift Box, Artificial Flower” in above-mentioned Bill of Entry. Due to incorrect declaration made in the Bill of Entry No. 8543586 dated 24.02.2025, it appeared that

the value needs to be redetermined as per the provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as "CVR, 2007" for brevity).

8.2 Redetermination of the Value:

In the subject consignment imported vide Bill of Entry No.8543586 dated 24.02.2025, it appeared that there is willful mis-declaration of goods by the importer. Hence, the same is liable to be redetermined proceeding sequentially in accordance with Rules 4 to 9 of CVR, 2007 read with Rule 12 of CVR, 2007.

8.3 Valuation of the goods under Rule 7 and Rule 9 of CVR, 2007:

For determining the value, data of contemporary imports from NIDB was taken into consideration by the SIIB. From the data, SIIB found that the value of the current consignment cannot be determined as per Rule 4 & Rule 5 of CVR, 2007 as the import of the identical imports were not noticed. Hence, as per Rule 6 of CVR, 2007 the impugned goods may therefore be valued based on the deductive method under Rule 7 of CVR, 2007. Further, for deductive value analysis under Rule 7, unit price details at which identical or similar imported goods are sold in India, Commission Cost, Profit, General Expenses, Cost of Transport, Insurance and associated costs incurred in India are required. For computed value analysis under Rule 8, detailed composition details of raw materials used, manufacturing cost details, expense details etc., are required from the manufacturer of goods. Since these details are not available, value cannot be decided solely as per Rule 7 or 8 of CVR, 2007. Accordingly, the value is re-determined on the basis of Rule 9 of the CVR, 2007. Rule 9 does not specify any method for re-determining the value but specifies the methods which cannot be used in re-determining the value of goods.

8.4 Rule 9: Residual method:

(1) Subject to the provisions of Rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India; Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of
(i) the selling price in India of the goods produced in India;

- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods in the domestic market of the country of exportation;*
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
- (v) the price of the goods for the export to a country other than India;*
- (vi) minimum customs values; or*
- (vii) arbitrary or fictitious values.*

8.5 The value has been determined on the basis of market data available in India under Rule 9 of CVR, 2007 along with the Rule 7 of CVR, 2007 for deduction of approximate values of Profit, Transport, storage cost, Duties etc. Rule 7 of CVR, 2007 is as follows:

8.6 Rule 7: Deductive value method:

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : –

- (i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*
- (ii) the usual costs of transport and insurance and associated costs incurred within India;*
- (iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.*

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by

processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

8 . 7 Therefore, for example, from the internet, it is noticed that the impugned imported goods are being sold at various amounts. We may therefore use the deductive method under the valuation rules in terms of rule 7 there under to work back the value. It is seen that generally the importer does not sell the entire lot of goods by himself due to the large quantity and due to the small off take at the retail store level and the time taken for storage on the shelf before sale, hence the sale takes place at least at two levels, the wholesaler who imports the goods and distributes them and the retailer who actually sells them. Each of them may be expected to sell the goods at a mark-up of at least 50 percent on their cost as the wholesale dealer would have to incur costs of transport, storage and delivery to various towns and his profit margin. As per Rule 9: residual method; the market values are taken from www.indiamart.com which is a business to business platform, and also it is seen that the items have minimum order quantity which resembles wholesale platforms. **Assuming 100 as base retail price**, to give the benefit of the doubt to the importers, the costing on deductive basis would be as follows:

Lowest average cost at which the goods are sold on retail = ₹.100/- per pc
 Less 10% towards storage and logistics costs = ₹. 6.667/-
 Less 10% towards transport costs= ₹. 6.667/-
 Less 30% towards margin of profit = ₹. 20.001/-

Lowest average cost at which the goods are sold on wholesale = ₹. 66.67/-
 Less 10% towards storage and logistics costs = ₹. 4.4/-
 Less 10% towards transport costs = ₹. 4.4/-
 Less 30% towards margin of profit = ₹. 13.35/-

Landed cost of the goods = ₹. 44.45/-

Further, prices of some goods were verified on retail e-commerce platforms such as Flipkart, Amazon, and Meesho etc., where the goods are sold directly to end consumers. These platforms typically reflect retail prices, which include additional markups for marketing, packaging and last-mile delivery. To arrive at a reasonable wholesale equivalent from these retail prices, an additional deduction of 66.67% was applied to account for the cumulative retail margin and associated costs. This adjustment ensures that the derived value remains consistent with the principles of

Rule 7 and Rule 9 of the Customs Valuation Rules, 2007.

Using the above valuation principles, the valuation adopted to goods imported vide Bill of Entry No.8543586 dated 24.02.2025 is as follows:

8.8 Valuation of actual imported goods pertaining to Bill of Lading No. Bill of Entry No.8543586 dated 24.02.2025:

The valuation of items in the table below is based on Rule 7 & 9 of Customs Valuation Rules, 2007.

TABLE-V

Sl. No	Item Description	Total no. of pieces	Total Retail Value	Landed Cost	HS Code	Total Duty Applicable	CIF Value	Duty applicable for Dutiable Goods
1	Skating Board	360	286,200	127,200	95030020	90.40%	66,807	NA
2	Skating Shoes	90	53,460	23,760	95030020	90.40%	12,479	NA
3	Toy Camera	60	41,940	18,640	95030010	100.60%	9,292	NA
4	Photo Paper	80	18,320	8,142	95030020	90.40%	4,276	NA
5	Toys	605	402,930	179,080	95030020	90.40%	94,055	NA
6	Soft Toys	1240	358,360	159,271	95030020	90.40%	83,651	NA
7	Roll up Musical Instrument	220	523,380	232,613	95030010	100.60%	115,959	NA
8	25-key Roll-up Piano	40	212,760	94,560	95030010	100.60%	47,139	NA
9	Toy Car	1926	423,720	188,320	95030020	90.40%	98,908	NA
10	Crawling Baby Toy	232	85,144	37,842	95030020	90.40%	19,875	NA
11	Electronic Dancing Monkey Toy	180	75,420	33,520	95030010	100.60%	16,710	NA
12	Electronic Dancing Duck Toy	90	49,410	21,960	95030010	100.60%	10,947	NA
13	Dance Cartoon Lion	50	141,550	62,911	95030010	100.60%	31,361	NA
14	Kung Fu Dragon Toy	40	18,000	8,000	95030020	90.40%	4,202	NA
15	Tumbler Toy	560	139,440	61,973	95030020	90.40%	32,549	NA
16	Terminator Toy	420	112,980	50,213	95030020	90.40%	26,373	NA
17	Land Avrocar Toy	280	335,720	149,209	95030020	90.40%	78,366	NA
18	Small Car Toy	570	119,130	52,947	95030020	90.40%	27,808	NA
19	Light-up Little Yellow Duck Hoverboard Wristband	560	279,440	124,196	95030010	100.60%	61,912	NA
20	Inertial School Bus	365	214,985	95,549	95030020	90.40%	50,183	NA
21	Toy JCB	180	44,100	19,600	95030020	90.40%	10,294	NA

22	Toy Cement Truck	16	6,064	2,695	95030020	90.40%	1,415	NA
23	Toy Monster Truck	70	5,460	2,427	95030020	90.40%	1,275	NA
24	Toy Sanitation Vehicle	65	71,435	31,749	95030020	90.40%	16,675	NA
25	Multifunctional Cement Mixer Toy Truck	65	318,435	141,527	95030010	100.60%	70,552	NA
26	Friction Toy Car	180	33,120	14,720	95030020	90.40%	7,731	NA
27	Friction Police Toy Car	492	122,508	54,448	95030020	90.40%	28,597	NA
28	Toy Tank	90	44,910	19,960	95030020	90.40%	10,483	NA
29	Toy Spiderman Super Car	130	21,970	9,764	95030020	90.40%	5,128	NA
30	Toy Spiderman Warrior Car	90	15,210	6,760	95030020	90.40%	3,550	NA
31	Dinoco Toy Car	180	44,820	19,920	95030010	100.60%	9,930	NA
32	Small Toy Train LX.338 Model	90	53,910	23,960	95030010	100.60%	11,944	NA
33	Patrol Police Battery - Operated Toy Car	200	53,800	23,911	95030010	100.60%	11,920	NA
34	Ambulance Toy Car	184	104,696	46,532	95030020	90.40%	24,439	NA
35	Shoot Darts Bow and Arrow set	120	47,880	21,280	95030020	90.40%	11,176	NA
36	Police Electronic Helicopter	100	40,000	17,778	95030020	90.40%	9,337	NA
37	Fashion Duck Funny Toys	90	43,110	19,160	95030010	100.60%	9,551	NA
38	Super Hero Spiderman 5D Light with Music	184	73,416	32,629	95030020	90.40%	17,137	NA
39	Sajitch Stunt Pegasus with Colorful Lighting	65	51,935	23,082	95030010	100.60%	11,507	NA
40	Dinosaur Toy with 5D Light	180	232,020	103,120	95030010	100.60%	51,406	NA
41	Crab Toy	90	44,910	19,960	95030020	90.40%	10,483	NA
42	Princess Toy with Dynamic Music	116	93,496	41,554	95030010	100.60%	20,715	NA
43	Spider-man walkie talkie toy	100	49,900	22,178	95030010	100.60%	11,056	NA
44	Sets of Super Hero Toys	280	290,080	128,924	95030020	90.40%	67,712	NA
45	Alliance of Hero Toys	850	339,150	150,733	95030020	90.40%	79,167	NA
46	League of Heroes Toys	280	279,720	124,320	95030020	90.40%	65,294	NA
47	Animal Toys Small	260	86,580	38,480	95030020	90.40%	20,210	NA
48	Farm Animal Toys	380	194,560	86,471	95030020	90.40%	45,415	NA
	unicorn Dream							

49	Pegasus Toys	225	157,275	69,900	95030020	90.40%	36,712	NA
50	Baby Walker	24	26,376	11,723	95030020	90.40%	6,157	NA
51	Teethers Car Toy	280	65,520	29,120	95030020	90.40%	15,294	NA
52	Funpaste DIY Puzzle Toy	225	320,175	142,300	95030020	90.40%	74,737	NA
53	Fan Xin Cube 2*2*2 Toy	280	61,320	27,253	95030020	90.40%	14,314	NA
54	Fan Xin Cube 3*3*3 Toy	180	35,640	15,840	95030020	90.40%	8,319	NA
55	Puzzle Cube Ball No. FX8508	280	83,720	37,209	95030020	90.40%	19,542	NA
56	Avengers Infinity War Set of superhero Toys	280	290,080	128,924	95030020	90.40%	67,712	NA
57	Pokemon multi-function toy	280	697,200	309,867	95030020	90.40%	162,745	NA
58	Urban Truck Mobilization Toy	570	267,900	119,067	95030020	90.40%	62,535	NA
59	Airliner A380	320	184,960	82,204	95030010	100.60%	40,979	NA
60	Mauser Pistol	720	143,280	63,680	95030020	90.40%	33,445	NA
61	Aiming Shot Game	120	52,680	23,413	95030020	90.40%	12,297	NA
62	Water Gun	40	21,560	9,582	95030020	90.40%	5,033	NA
63	Square Fishing Plate	116	220,284	97,904	95030010	100.60%	48,806	NA
64	Fishing Party Plastic Toy	56	23,576	10,478	95030020	90.40%	5,503	NA
65	Dinosaur Truck Toy	140	120,260	53,449	95030020	90.40%	28,072	NA
66	Fun Fishing & Hit Gopher	70	35,560	15,804	95030010	100.60%	7,879	NA
67	Fishing Series Toy	90	157,410	69,960	95030010	100.60%	34,875	NA
68	M4163020 Toy Gun	45	44,955	19,980	95030010	100.60%	9,960	NA
69	Electric Music Gun series Phantom	60	26,820	11,920	95030010	100.60%	5,942	NA
70	SR-3 Chaser Toy Gun	45	26,865	11,940	95030020	90.40%	6,271	NA
71	Avengers ABS Material Soft Pallet Gun Series	100	149,900	66,622	95030020	90.40%	34,991	NA
72	Vintage Toy Train	90	98,910	43,960	95030020	90.40%	23,088	NA
73	Retro Gear Car (Inertia Cars)	280	114,520	50,898	95030020	90.40%	26,732	NA
74	Off-Road Toy Truck	460	91,540	40,684	95030020	90.40%	21,368	NA
75	AIR BUS toy	140	69,860	31,049	95030010	100.60%	15,478	NA
76	Spider-man Hero Launcher Toy	150	37,950	16,867	95030020	90.40%	8,859	NA
77	Elephant Musician Toy	56	28,392	12,619	95030010	100.60%	6,290	NA
78	Basketball (toy balls and net and pole) (small size)	88	36,872	16,388	95030020	90.40%	8,607	NA
79	Set of Super Mario	580	376,420	167,298	95030020	90.40%	87,866	NA

80	Die-Cast Metal car Model Series	130	194,870	86,609	95030020	90.40%	45,488	NA
81	Magnet Fishing Toy	64	17,216	7,652	95030020	90.40%	4,019	NA
82	1:16 4WD RC Car	50	111,550	49,578	95030010	100.60%	24,715	NA
83	High Speed 40 KM/Hr 4WD RC Car	108	646,596	287,376	95030010	100.60%	143,258	NA
84	Spiderman Tutorial	90	38,430	17,080	95030020	90.40%	8,971	NA
85	Toy Gun	360	150,120	66,720	95030020	90.40%	35,042	NA
86	Bubble Toy Goose	70	33,180	14,747	95030020	90.40%	7,745	NA
87	Uppercase and Lowercase Letter Board	180	59,040	26,240	95030020	90.40%	13,782	NA
88	Number and Arithmetical Symbol Board	180	80,820	35,920	95030020	90.40%	18,866	NA
89	Uppercase Letter and Number Board	180	47,520	21,120	95030020	90.40%	11,092	NA
90	Arabic Letter Board	56	17,640	7,840	95030020	90.40%	4,118	NA
91	Big Bang Plastic Toy	192	105,408	46,848	95030020	90.40%	24,605	NA
92	Circular Clock Learning Board	75	59,925	26,633	95030010	100.60%	13,277	NA
93	HS-0034E Plastic Rolling Bee	100	79,900	35,511	95030010	100.60%	17,702	NA
94	Inertial Car	185	129,315	57,473	95030010	100.60%	28,651	NA
95	Horse with Wheel Toy	560	447,440	198,862	95030020	90.40%	104,444	NA
96	Goose Jump Toy	560	391,440	173,973	95030010	100.60%	86,726	NA
97	Small Flower Rabbit	560	164,080	72,924	95030020	90.40%	38,301	NA
98	Guitar Ring the Bell Toy	560	486,640	216,284	95030010	100.60%	107,819	NA
99	Puzzle Mobile Phone	540	268,380	119,280	95030010	100.60%	59,462	NA
100	Super Power Truck BY722-2	472	424,328	188,590	95030020	90.40%	99,049	NA
101	Super Power Truck BY722-1	560	503,440	223,751	95030020	90.40%	117,516	NA
102	Baby Rattles	90	33,210	14,760	95030020	90.40%	7,752	NA
103	Animal Whack-a-mole series	236	258,892	115,063	95030020	90.40%	60,432	NA
104	Avengers 24 Pcs Water Game	540	156,060	69,360	95030020	90.40%	36,429	NA
105	Racing Extremelane Water Game	380	71,820	31,920	95030020	90.40%	16,765	NA
106	Toy Guitar (Cartoon Guitar)	84	62,916	27,963	95030010	100.60%	13,940	NA
107	25 Keys Electronic Piano	20	172,480	76,658	95030010	100.60%	38,214	NA
108	Penguin Game	44	22,836	10,149	95030010	100.60%	5,059	NA
109	5 in 1 Game SportsGP	10	11,960	5,316	95030020	90.40%	2,792	NA

110	Rabbit	140	59,500	26,444	95030020	90.40%	13,889	NA
111	Little Frog Children's Playmates	140	53,060	23,582	95030020	90.40%	12,386	NA
112	Spiderman Balance Car	56	44,744	19,886	95030020	90.40%	10,444	NA
113	Alloy Car	88	32,208	14,315	95030020	90.40%	7,518	NA
114	Avengers	44	56,892	25,285	95030020	90.40%	13,280	NA
115	6WD Set Engineering Toy Set	25	17,475	7,767	95030020	90.40%	4,079	NA
116	STUNT R/C Toy Car	44	40,084	17,815	95030010	100.60%	8,881	NA
117	Off-Road Climbing Car	36	35,964	15,984	95030010	100.60%	7,968	NA
118	Water Gun Spiderman	272	81,328	36,146	95030020	90.40%	18,984	NA
119	Racing Lot Sprinting	40	31,960	14,204	95030020	90.40%	7,460	NA
120	Magic Cryo Cube	372	111,228	49,435	95030020	90.40%	25,964	NA
121	Key Chain	2240	288,960	128,427	95030020	90.40%	67,451	NA
122	Chess & Board	570	284,430	126,413	95030020	90.40%	66,394	NA
123	Steering Toy	420	209,580	93,147	95030010	100.60%	46,434	NA
124	Baby Rocking Chair	100	217,900	96,844	95030020	90.40%	50,864	NA
125	Baby Chair	24	33,096	14,709	95030020	90.40%	7,725	NA
126	Baby Swing	18	19,782	8,792	95030020	90.40%	4,618	NA
127	Baby Sliding	124	220,720	98,098	95030020	90.40%	51,522	NA
128	LCD Writing Tablet	480	119,520	53,120	95030010	100.60%	26,481	NA
129	Buds	2200	209,000	92,889	44219990	24.32%	74,718	18,171
130	Plastic Items	280	94,920	42,187	39249090	37.47%	30,688	11,499
131	Baby Brushes	350	75,950	33,756	96032100	43.96%	23,448	10,308
132	Artificial Flower	4900	1,465,100	651,156	67029090	43.96%	452,317	198,839
133	Water Bottle	960	272,640	121,173	39241090	37.47%	88,145	33,028
134	Gift Box	392	117,208	52,092	39231020	37.47%	37,894	14,199
Total							INR 48,32,942/-	INR 2,86,044/-

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8 . 9 Total value and duty of the goods found during the examination of the consignment pertaining to Bill of Entry No.8543586 dated 24.02.2025 is calculated and tabulated as follows:

TABLE-VI

S. No.	Type of Goods	Assessable Value (in ₹.)	Total duty Payable (in ₹.)
1	Value of Policy Infringing goods liable for absolute confiscation	41,25,732/-	NA
2	Value of goods liable for confiscation	7,07,210/-	2,86,044/-

Thus, the total redetermined assessable value of the import consignment covered under Bill of Entry No.8543586 dated 24.02.2025 is ₹.48,32,942/- and the duty payable is calculated to be ₹.2,86,044/-Further, the duty is not calculated for the BIS violated goods (Prohibited goods) viz., Toys., as the same are liable for absolute confiscation and cannot be released in to domestic market.

9. IMPORT POLICY:

9.1 Bureau of Indian Standards (BIS) Act, 2016: The relevant provisions of BIS Act, 2016 and their applicability to the impugned goods are illustrated below:

Section 12. (1) *The Bureau may notify a specific or different conformity assessment scheme for any goods, article, process, system or service or for a group of goods, articles, processes, systems or services, as the case may be, with respect to any Indian Standard or any other standard in a manner as may be specified by regulations.*

(2) *The Bureau may establish a Standard Mark in relation to each of its conformity assessment schemes, which shall be of such design and contain such particulars as may be specified by regulations to represent a particular standard.*

Section 16. (1) *If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify*

- (a) *goods or article of any scheduled industry, process, system or service; or*
- (b) *essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.*

Section 17. (1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16 (a) without a Standard Mark, except under a valid licence; or (b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.

(2) No person shall make a public claim, through advertisements, sales promotion leaflets, price lists or the like, that his goods, article, process, system or service conforms to an Indian standard or make such a declaration on the goods or article, without having a valid certificate of conformity or licence from the Bureau or any other authority approved by the Central Government under sub-section (2) of section 16.

Section 29. (3) Any person who contravenes the provisions of section 17 shall be punishable with imprisonment for a term which may extend up to two years or with fine which shall not be less than two lakh rupees for the first contravention and not be less than five lakh rupees for the second and subsequent contraventions, but may extend up to ten times the value of goods or articles produced or sold or offered to be sold or affixed or applied with a Standard Mark, including Hallmark, or with both: Provided that where the value of goods or articles produced or sold or offered to be sold cannot be determined, it shall be presumed that one year's production was in such contravention and the annual turnover in the previous financial year shall be taken as the value of goods or articles for such contravention.

(4) The offence under sub-section (3) shall be cognizable.

9.2 S.O. 853(E): In exercise of the powers conferred by sub-sections (1) and (2) of section 16 read with section 17 and sub-section (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016), the Central Government, after consulting the Bureau, is of the opinion that it is necessary and expedient so to do in the public interest, hereby makes the following Order, namely:

1. Short title and commencement. (1) This Order may be called the Toys (Quality Control) Order, 2020.

(2) It shall come into force with effect from 01.09.2020.

2. Application: In this order, unless the context otherwise requires (a) This Quality Control Order shall apply to (Toys) Product or material designed or clearly intended, whether or not exclusively, for use in play by children under 14 years of age or any other product as notified by the Central Government from time to time;

(b) This order shall apply to Toys as they are initially received by the children and, in addition, this shall apply after a toy is subjected to reasonably foreseeable conditions of normal use and abuse unless specifically noted otherwise.

3. Conformity to standard and compulsory use of Standard Mark. The goods or articles specified in the column (1) of the Table below shall conform to the corresponding Indian Standard (s) mentioned in the column (2) of the Table and shall bear the Standard Mark under a licence from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018: Provided that nothing in this order shall apply to goods or articles meant for export.

4. Certification and enforcement authority. The Bureau shall be the certifying and enforcement authority for the goods or articles specified in column (1) of the following Table.

TABLE

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Toys	IS 9873 (Part 1): 2018	Safety of Toys Part I Safety Aspects Related to Mechanical and Physical Properties.
	IS 9873 (Part 2): 2017	Safety of Toys Part 2 Flammability.
	IS 9873 (Part 3): 2017	Safety Requirements for Toys Part 3 Migration of Certain Elements.
	IS 9873 (Part 4): 2017	Safety of Toys Part 4 Swings, Slides and Similar Activity Toys for Indoor and Outdoor Family Domestic Use.
	IS 9873 (Part 7): 2017	Safety of Toys Part 7 Requirements and Test Methods for Finger Paints.
	IS 9873 (Part 9): 2017	Safety of Toys Part 9 Certain Phthalates Esters in Toys and Children's Products.
	IS 15644: 2006	Safety of Electric Toys.

9.3 The relevant portion from the Foreign Trade (Development and Regulation)

Act, 1992 and Foreign Trade Policy 2023 are reproduced below:

Section 11: Contravention of provisions of this Act, rules, orders and foreign trade policy:

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

Section 3: Powers to make provisions relating to imports and exports:

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

*(2) The Central Government may also, by **Order published in the Official Gazette, make provision for prohibiting**, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology: Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.*

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

(4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.

Section 5: Foreign Trade Policy:

*The Central Government may, from time to time, **formulate and announce**, by **notification in the Official Gazette**, the foreign trade policy and may also, in like manner, **amend that policy**: Provided that the Central Government may direct that, in respect of the Special Economic Zones, the foreign trade policy shall apply to the goods, services and technology with such exceptions, modifications and adaptations, as may be specified by it by notification in the Official Gazette.*

Foreign Trade Policy 2023:

Para 1.02 Amendment to FTP:

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

Para 2.01 Policy regarding Import /Exports of goods

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

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

9.4 The Legal Metrology (Packaged Commodities) Rules, 2011

As per the Ministry of Commerce & Industry Department of Commerce, Rule 6 of Legal Metrology (Packaged Commodities) Rules 2011. Every package shall bear a declaration thereon or on label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provision. Products when imported also will be subject to compliance of all the provisions of the said rules for the products into produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. The compliance of these shall be ensured before the import consignment of such commodities is cleared by Customs for home consumption. All pre-packaged commodities, imported into India, shall in particular carry the following declarations:

- a. Name and address of the importer;*
- b. Generic or common name of the commodity packed;*
- c. Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;*
- d. Month and year of packing in which the commodity is manufactured or packed or imported;*
- e. Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.*

9.5 Circular No. 21/2008-Customs: *Attention is invited to the Board's Circular No.32/2001-Customs dated 31.5.2001 on the subject mentioned above, wherein, it was stated that import of packaged products covered by the Standards of Weights & Measures Act, 1976 (SWMA) or the Rules made there under or any other law, and DGFT's Notification No.44 (RE-2000)/1997-2002 dated 24.11.2000, cannot be allowed clearance into the country unless the Maximum Retail Price (MRP) / Retail Sale Price in India and certain other particulars have been declared on the package. No pre-packaged commodity shall be allowed entry into the country, unless such packages comply with all of the provisions of the said Rules and in particular carry the declarations regarding name and address of the importer, name of the commodity, net quantity in terms of standard unit of weights and measures, month and year of packing or importation and maximum retail sale price.*

This has been reiterated in Circular No. 19/2011-Customs, dated 15th April, 2011, wherein such facility has been extended for affixing of stickers in bonded warehouses in case it is not feasible in the examination areas due to shortage of space and dusty environment.

9.6 Further, on examination of the goods it was noticed that the impugned imported goods were found in retail packing and such goods were capable of being sold in the loose without being repacked into any other packaging material when they are displayed in malls or shops fronts, hence the requirement for affixing MRP and other marks and numbers on each package, such as (a) Name and address of the importer, (b) name of the commodity, (c) quantity, (d) Month and year of packing/import; (e) Maximum retail sale price including all taxes, transport charges, and other costs, commissions to dealers etc., appeared compulsory for the goods imported in the consignment. As the goods were found in prepackaged condition without complying with the mandatory labeling requirements under Legal Metrology (Packaged Commodities) Rules, they become liable for confiscation under section 111(d) of Customs Act 1962.

9.7 In view of the investigation findings, it appears that the impugned imported goods viz., Toy, Soft Toy, Car etc., require BIS license/certification under Toys (Quality Control) Order, 2020 read with BIS Act, 2016.

10. LEGAL PROVISIONS:

The importer M/s. A G Traders (IEC: CBIPP2922F), had resorted to deliberate mis-declaration of the goods in the subject Bill of Entry No.8543586 dated 24.02.2025 with

an intention to import toys without proper license/authorization attracting the following provisions:

Section 2(26) of Customs Act, 1962: "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

Section 2 (33) of the Customs Act, 1962: "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

Section 2(39) of Customs Act, 1962: "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 and section 113;

Section 11 of the Customs Act, 1962: provides that the Central Government may, by issuance of notification in the official gazette, prohibit either absolutely or subject to such conditions as may be specified, import or export of goods for the purposes specified in subsection (2) of section 11 of the Customs Act, 1962. The Central Government may restrict or prohibit import and export of goods for the purpose of prevention of the contravention of any law for the time being in force, under clause (u) of subsection (2) of section 11 of Customs Act, 1962.

10.1 SECTION 110 OF THE CUSTOMS ACT, 1962:

Seizure of goods, documents, and things:

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

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

10.2 SECTION 111 OF THE CUSTOMS ACT, 1962:

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;

(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;

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

10.3 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.

10.4 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 3 [one lakh rupees].

10.5 SECTION 114AA OF THE CUSTOMS ACT, 1962 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.

10.6 Whereas, it appears from the foregoing discussions, that Zubair, IEC Holder and CHA colluded and grossly mis-declared the impugned goods with an intention to clear restricted goods. As a result, the key conspirators have attempted to clear the impugned goods in contravention of the provisions of the Customs Act, 1962 and allied acts as discussed in paras above, and thus have rendered the goods liable for confiscation under Section 111 (d), (l) & (m) of the Customs Act, 1962. As a result, the key conspirators have rendered themselves for penal action under **Section 112(a) of the Customs Act, 1962** for rendering the goods liable for confiscation under Section 111 *ibid*. In view of the willful mis-declaration, mis-statement, suppression of facts, it appears that the Importer have rendered themselves liable for penalty under **Section 114AA of the Customs Act, 1962**.

11. FROM THE FOREGOING INVESTIGATION THE FOLLOWING CONCLUSIONS EMERGE:

a. Based on the specific intelligence developed by SIIB, the goods imported by M/s. A G Traders (IEC: CBIPP2922F) that arrived in the Container bearing No. TRHU4730710 were detained by SIIB on 06.03.2025. The goods were declared as “PLASTIC BOTTLE, EMPTY GIFT BOX, ARTIFICIAL FLOWER” as per Bill of

Entry No.8543586 dated 24.02.2025.

b. The goods covered under the said Bill of Entry No.8543586 dated 24.02.2025, lying at M/s. Hind CFS were examined by the officers of SIIB under Mahazar dated 17.03.2025 in the presence of two independent witnesses, Custom Broker M/s Sealine Forwarders Private Limited, Custodian of M/s. Hind Terminals. The item “PLASTIC BOTTLE, EMPTY GIFT BOX, ARTIFICIAL FLOWER” which were declared in Bill of Entry No.8543586 dated 24.02.2025. However, only part cargo found during the examination is of the declared and the rest of the goods are different types of toys which are undeclared.

c. It appeared that the Importer had resorted to mis-declaration of the goods in contravention to the provisions of Customs Act, 1962 with an intention to import and clear the restricted/high valued goods. Hence the goods imported vide Bill of Entry No.8543586 dated 24.02.2025, are liable for confiscation under Section 111 of the Customs Act, 1962. Therefore, the entire cargo covered under Bill of Entry No.8543586 dated 24.02.2025 was seized under the provisions of Section 110 of the Customs Act, 1962 vide Seizure Memo dated 30.04.2025.

d. The IEC holder, Shri. Arif Khairoddin Patait, Proprietor of M/s A G Traders (IEC: CBIPP2922F), appeared before SIIB on 23.09.2025 in response to summons and gave a voluntary statement. He confirmed that he is the proprietor and IEC holder of M/s A G Traders and works as an auto driver. He stated that about 6 months ago, one Shri Zubair Peerzade, known to him, requested his Aadhaar and PAN cards for creating an IEC in his name. He admitted to lending his IEC details to Shri Zubair Peerzade but claimed no involvement in the operations of M/s A G Traders. He stated that he was unaware of the import of goods covered under Bill of Entry No. 8543586 dated 24.02.2025. He provided Shri Zubair Peerzade mobile number (9326609695) but did not know his address. He asserted that the consignment does not belong to him and that he later learned it involved an attempt to smuggle BIS-violating goods under the guise of low-value items declared in the Bill of Entry. He admitted ignorance of customs procedures and that IEC lending is an offence.

e. Custom Broker M/s. Sealine Forwarders Pvt. Ltd, appeared before SIIB on 25.08.2025 in response to the summons and gave voluntary statement in connection with the import of goods vide Bill of Entry No. 8543586 dated 24.02.2025, filed on behalf of M/s. A G Traders. He stated that he is a G-card holder (CBL No. R-378/CHA valid till 31.05.2026) and works as Import Manager in M/s. Sealine Forwarders Pvt. Ltd., handling filing of Bills of Entry and clearance of cargo. He mentioned that he was

approached by one Mr. Arif Khairoddin Patait, IEC holder of M/s. A G Traders, about a week before filing the said Bill of Entry, through an introduction made by one Mr. Zubair. He received the IEC certificate, invoice, packing list, bill of lading and Aadhaar copies from Mr. Arif based on which he filed the Bill of Entry. He clarified that he was not aware that the consignment contained prohibited goods and had no prior dealings with M/s. A G Traders in the past. He further stated that he did not verify the importer's address or credentials personally and he was not in contact with the importer but communicated with Mr. Zubair about case developments. This indicates that the Customs Broker knew Shri Zubair Peerzade was the beneficial owner, not the IEC holder Shri Arif Khairoddin Patait, and was aware that the consignment contained prohibited items, showing clear collusion. In addition to the above, the Customs Broker has also been involved in the illegal import of other consignments imported in the names of M/s W B Enterprise and M/s MM Traders, where the broker coordinated the movement of the cargo. This indicates that the customs broker is habitually involved in such illicit activities.

f. During the investigation, SDR details of mobile number 9326609695, reportedly belonging to Mr. Zubair Peerzade, were obtained. Scrutiny revealed the number is actually registered to Shri Sanjay Ramdev Gautam, residing at 10, Nehru Nagar, Ville Parle (West), Mumbai – 400056. This office, vide letter dated 09.10.2025, requested the Additional Commissioner of Customs, SIIB, Mumbai–III (Import), to conduct a search at the premises; however, no response has been received to date. The fact that the mobile number used by Mr. Zubair Peerzade is registered under a different name and address clearly indicates that he has been operating under multiple identities and contact details to conceal his true identity and whereabouts. Despite repeated efforts to trace and contact him through the available information, he could not be located or reached at any of the provided addresses or phone numbers. This confirms that Mr. Zubair Peerzade is deliberately untraceable and has taken deliberate measures to evade identification. In addition to the above, it has also come to light that the same individual is involved in the smuggling of adult toys through the importer M/s. HCV Enterprises, by using their name and credentials to facilitate such illicit activities. This further establishes his involvement in organized smuggling operations and his continued efforts to conceal his true identity while engaging in illegal import activities.

g. These findings establish that the individuals connected to the impugned imports had operated through fabricated identities and addresses, in collusion with other associates, for the purpose of smuggling restricted and high-value goods under the cover of an IEC lending firm. The combination of a non-functional IEC address and fictitious SDR/KYC particulars clearly indicates that the import activities lack genuine

commercial credentials and that the real operators of the scheme remained concealed while exercising effective control over the impugned goods. From the above, it appears that the number as gathered from verification during the investigation are taken using fake identities and that all of them have been acting as a smuggling network colluding among each other and attempting to smuggle high value/ restricted goods without license, using IEC lending so as to mask their fake identities. From the statement of the IEC holder and Custom Broker., it is evident that, the IEC holder, Shri Arif Khairoddin Patait is not the actual owner of the goods.

h. Violation of Legal Metrology Act, 2009: The investigation revealed that the consignment found in pre-packaged condition without mandatory declarations such as name and address of importer, net quantity, month and year of import, and MRP, as required under Rule 6 of the Legal Metrology (Packaged Commodities) Rules, 2011. These omissions constitute violations of the Legal Metrology Act, 2009 and render the goods liable for confiscation under Section 111(d) of the Customs Act, 1962. However, in case the adjudicating authority decides to release the goods which do not attract BIS provisions on redemption fine, but which are covered by the provisions of ‘Standards of Weights & Measures (Packaged Commodities) Rules, 1977’, necessary instructions may be given to ensure affixing of labels on such pre-packaged commodities before release.

i. Violation of BIS Act, 2016: The consignment included toys such as Toy, Soft toy, car etc, which are notified under the Toys (Quality Control) Order, 2020 issued under Section 16 of the BIS Act, 2016. These goods require compulsory BIS certification and Standard Mark prior to import. The importer failed to furnish any BIS licence or certificate of conformity. Import of such goods without BIS certification is prohibited under Section 17 of the BIS Act, 2016, rendering the goods liable for **absolute confiscation under Section 111(d) of the Customs Act, 1962.**

j. In the absence of valid certification/license /registration, the aforementioned impugned goods in this report viz., Toys as detailed in preceding paragraphs, appear to be falling within the meaning ‘*prohibited goods*’ in terms of Section 2(33) of the Customs Act, 1962 and cannot be released in to domestic market.

k. As the mis-declared goods were found to be in contravention to the Customs Act, 1962 and other allied acts, the value of the impugned goods imported vide Bill of Entry No.8543586 dated 24.02.2025 merited determination as per Rule 12 of the Customs Valuation Rules, 2007 read with Rule 7 and Rule 9 of the Customs Valuation Rules, 2007. It has been observed that the value of the impugned goods from

contemporaneous data has a very wide range which also includes goods of very high values and undervalued goods which are outliers and are arbitrary customs values or base values, which are liable to be rejected as it appears very low, indicating a cost much lower than its material cost. Therefore, we cannot accept the lowest of contemporaneous period data for these items. Hence, the valuation for the items in the current consignment is carried out based on Rule 7 read with Rule 9 of CVR, 2007.

l. The value of the impugned imported goods was redetermined as **₹.48,32,942/-** (Table-V) pertaining to goods imported vide Bill of Entry No.8543586 dated 24.02.2025 based on Rule 7 & 9 of CVR, 2007.

m. In view of the above, the total redetermined assessable value of the import consignment covered under Bill of Entry No.8543586 dated 24.02.2025 is **₹.48,32,942/-** and the duty payable on the goods is calculated to be **₹.2,86,044/-** along with applicable interest under Section 47(2)(c) *ibid*, calculated from the date of import to the date of actual payment, as per Table V above.

n. The IEC Holder Shri Arif Khairuddin Patait, Proprietor of M/s. AG Traders (IEC: CBIPP2922F) has lent his IEC to Mr. Zubair for importing the goods for third party. By lending his IEC firm details and allowing imports without verification or due diligence, he actively facilitated the import of goods in contravention of customs law, thereby attracting penal provisions under **Section 112 of the Customs Act, 1962**, for rendering the impugned goods liable for confiscation under **Section 111 (d), (l) & (m) *ibid***.

o. The IEC holder, Shri Arif Khairuddin Patait, Proprietor of M/s AG Traders (IEC: CBIPP2922F), lent his IEC to Mr. Zubair for the purpose of importing goods on behalf of a third party. By providing his firm's IEC details and permitting imports without conducting proper verification or due diligence, he actively facilitated the import of goods in contravention of customs law, thereby rendering himself liable to penal action under **Section 117 of the Customs Act, 1962**.

p. The Customs Broker, **M/s Sealine Forwarders Pvt. Ltd.**, failed to verify the importer's address and credentials personally. This lapse contributed to the import of the impugned goods in violation of legal provisions, making the goods liable for confiscation under **Section 111(d), (l), and (m) of the Customs Act, 1962**, and attracting penal action under **Section 112 of the Act**.

q. It appears that the Customs Broker, **M/s Sealine Forwarders Pvt. Ltd.**, is a

habitual offender as detailed in para 7.2 facilitating the illegal import of toys and shoes by colluding with importers. The firm is thus liable for penal action under **Regulations 16, 17, and 18 of the Customs Broker Licensing Regulations, 2018**, for abetting importers in bringing prohibited or illegal goods into the country.

r. Shri. Zubair Peerzade, the mastermind who attempted to import prohibited goods by forging documents and using the IEC of a third party, thereby contravening legal provisions. As a result, the goods are liable for confiscation under **Section 111(d), (l), and (m) of the Customs Act, 1962**, and he is liable for penal action under **Section 112 of the Customs Act**.

s. Further, Shri. Zubair Peerzade, the mastermind and beneficial owner is also liable for penalty under **Section 114 AA of Customs Act, 1962**, as he tried to import prohibited goods by submitting forged documents to customs.

t. It appears clear from the foregoing narration and legal provisions cited that, the importer has mis-declared, violated the applicable BIS and DGFT Import policy and attempted to Import the impugned goods in contravention of the provisions of the Customs Act, 1962 as discussed in the preceding paras above. Further, it appears that *the contraventions committed by the key conspirators would have gone un-noticed but for the timely intervention by the department.*

12. Therefore, in view of the foregoing facts, the Shri. Zubair Peerzade is hereby called upon to show cause in writing within 30 days of the receipt of this notice to the Additional Commissioner of Customs, Import Commissionerate, Custom House, 60, Rajaji Salai, Chennai as to why:

- a. He should not be held to be the mastermind and beneficial owner of the goods imported vide Bill of Entry No. 8543586 dated 24.02.2025.
- b. The declared value of Rs.4,78,852/- (*Rupees Four Lakhs Seventy Eight Thousand Eight Hundred and Fifty Two Only*) in respect of the subject Bill of Entry No. 8543586 dated 24.02.2025 should not be rejected as per Rule 12 of the Customs Valuation Rules, 2007
- c. The value of the non BIS infringing declared goods i.e., Artificial Flower, Water bottle, Gift Box, etc should not be re-determined to be ₹ 7,07,210/- (*Rupees Seven Lakhs Seven Thousand Two Hundred and Ten only*) as per Rule 7 read with rule 9 of Customs Valuation Rules, 2007 and the duty payable on the goods should not be re-assessed as Rs.2,86,044/- (*Rupees Two Lakhs Eighty Six Thousand and Forty Four*

Only) under Section 17(4) of Customs Act, 1962.

- d. The value of the imported undeclared BIS infringing toys should not be re-determined to be **₹.41,25,732/-** (*Rupees Forty One Lakhs Twenty Five Thousand Seven Hundred and Thirty Two only*) as per Rule 7 read with Rule 9 of Customs Valuation Rules, 2007.
- e. The imported non BIS infringing goods imported in violation of Legal Metrology (Packaged goods) Rules, 2011 valued at **₹ 7,07,210/-** (*Rupees Seven Lakhs Seven Thousand Two Hundred and Ten only*) should not be held liable for confiscation under Sections 111(d), 111(l) & 111(m) of the Customs Act, 1962;
- f. The undeclared BIS infringing toys imported in violation of Legal Metrology (Packaged goods) Rules, 2011 valued at **₹.41,25,732/-** (*Rupees Forty One Lakhs Twenty Five Thousand Seven Hundred and Thirty Two only*) should not be held to be liable for absolute confiscation under Section 111(d), 111(l) & 111(m) of the Customs Act, 1962.
- g. Penalty under Section 112(a) of the Customs Act, 1962 should not be imposed on him for rendering the goods totally valued at **Rs.48,32,942/-** (*Rupees Forty Eight Lakhs Thirty Two Thousand Nine Hundred and Forty Two only*) liable to confiscation.
- h. Penalty under Section 114AA of the Customs Act, 1962 should not be imposed on him for knowingly or intentionally making false declarations and attempted smuggling of BIS infringing toys into the country.

13. Shri. Arif Khairoddin Patait, Proprietor of the Importing firm M/s. A G Traders (IEC: CBIPP2922F) located at 2388 , Near Maruf Hospital , Kudchi , BELAGAVI , KARNATAKA - 591311 is hereby called upon to show cause in writing within 30 days of the receipt of this notice to the Additional Commissioner of Customs, Import Commissionerate, Custom House, 60, Rajaji Salai, Chennai as to why:

- a. Penalty under Section 112(a) of the Customs Act, 1962 should not be imposed on him for rendering the goods totally valued at **Rs.48,32,942/-** (*Rupees Forty Eight Lakhs Thirty Two Thousand Nine Hundred and Forty Two only*) liable to confiscation under Sec 111(d),(l) & (m).
- b. Penalty under Section 117 of the Customs Act, 1962 should not be imposed on him.

14. The Customs Broker M/s. Sealine Forwarders Pvt Ltd, located at New No.12, Old No.21, 1st Floor, Second Line Beach Road, Chennai – 600 001 is hereby called upon to show cause in writing within 30 days of the receipt of this notice to the Additional Commissioner of Customs, Import Commissionerate, Custom House, 60, Rajaji Salai,

Chennai as to why:

- a. Penalty under Section 112(a) of the Customs Act, 1962 should not be imposed on them for rendering the goods totally valued at **Rs.48,32,942/-** (*Rupees Forty Eight Lakhs Thirty Two Thousand Nine Hundred and Forty Two only*) liable to confiscation under Sec 111(d),(l) & (m).
- b. Penal action should not be imposed under **Regulations 16, 17, and 18 of the Customs Broker Licensing Regulations, 2018** for abetting importers in bringing prohibited or illegal goods into the country

15. It is informed that the reply to this Show Cause Notice should be accompanied by all evidences, documentary or otherwise based on which they may rely upon and that if no reply is received within 30 days of the date of receipt of the notice, it will be presumed that they have no explanation to offer and the case will be adjudicated on the basis of evidences available on record.

16. The Noticees are also required to state within the said 30 days whether they wish to be heard in person before the case is adjudicated. If no specific request is made, in this regard, in their reply, it would be presumed that they do not desire a personal hearing and the case will be decided ex-parte based on the facts and records available with the Department.

17. The department reserves the right to issue addendum and/or corrigendum to this Show Cause Notice based on any fresh evidences that may surface after the issue of this notice or any facts which escaped the notice of the department at the time of issue of this Show Cause Notice or in rectification of inadvertent mistakes/errors, if any.

18. This notice is issued without prejudice to any other actions or proceedings which may be initiated against the Noticee under the provisions of the Customs Act 1962 or any other law for the time being in force in India.

Digitally signed by
Dekkagounder Subramani Sangeetha
Date: 29-10-2025 18:10:04

सीमाशुल्कआयुक्त, चेन्नई

**ADDITIONAL COMMISSIONER OF CUSTOMS,
GROUP-2, IMPORT, CHENNAI.**

To

1. Shri. Zubair Peerzade (Through Notice Board)

2. Shri. Arif Khairoddin Patait,

Proprietor of the Importing firm M/s. A G Traders (IEC: CBIPP2922F)

2388 , Near Maruf Hospital , Kudchi ,

BELAGAVI , KARNATAKA - 591311

3. M/s. Sealine Forwarders Pvt Ltd,

New No.12, Old No.21, 1st Floor,

Second Line Beach Road, Chennai – 600 001

Copy to:

1. The Deputy Commissioner of Customs, SIIB, Preventive Commissionerate,
Chennai – 600 001.

2. Notice Board, Custom House, Chennai-600 001.

☐ ☐ 3. Master File.



भारतसरकार | Government of India
वित्तमंत्रालय | Ministry of Finance
राजस्वविभाग | Department of Revenue
राजस्वआसूचनानिदेशालय

DIRECTORATE OF REVENUE INTELLIGENCE

चेन्नईजोनलइकाई | Chennai Zonal Unit
२७,जी.एन.चेट्टीरोड | 27, G.N. Chetty Road
टी.नगर, चेन्नई- ६०००१७ | T. Nagar, Chennai-600 017
दूरभाष | Phone: 28161501-09; फैक्स | Fax: 28151740/28161553

F. No. DRI/CZU/VIII/26/INT-66/2024

Date: 04/11/2025

DIN-202511DDZ3000000FDF0

SHOW CAUSE NOTICE

(ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962)

1. Intelligence:

1.1 The officers of DRI, developed specific intelligence that 02 containers bearing Nos. BLZU4220861 & BLZU4221364 lying at the M/s. Sudharsan Logistics Pvt Ltd., Container Freight Station, Chennai (hereinafter referred to as **“M/s Sudharshan CFS”** for the sake of brevity), imported vide IGM No.2387504 dated 07.09.2024 at the Kattupalli Port (INKAT1) in the name of consignee, M/s. Alina Overseas Trading (IEC No.CSIPG0170P), declared to contain Rice Bran for Animal Feed under HS Code No. 23022020 as per the Bill of Lading No. BLPLRGN2401980 dated 05.09.2024 was mis-declared.

1.2 In pursuance of aforesaid specific intelligence, the officers of DRI Chennai caused preliminary verification concerning said import consignment arrived under Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024 **[RUD-01]**, wherein following details were noticed.

- a) Consignee: M/s Alina Overseas Trading (IEC No. CSIPG0170P), Plot No. 2, Yeswanth Nagar, Pillaiya, Tambaram East, Tamil Nadu - 600 059
Mail id. trading561@gmail.com
- b) Shipper: M/s Bhone Kabar Kyaw Co., Ltd, No. 859, Theethant 1, Myo Shaung Road, Yartkwet Gyi 5, Oakthar Myothit, Bago Township, Bago Region, Myanmar.
- c) Shipping Liner: M/s Transworld Global Logistics Solutions (India) Pvt Ltd
3rd Floor, New No. 52, Old no. 118, Dr. Radhakrishnan Salai, Mylapore, Chennai - 600 004
- d) Vessel Code: 3ERD6, Vessel Name: BLPL FAITH Container Ship,
Voyage No. 3419W, Inward Date: 11.09.2024
Load Port: Port of Yangon, Myanmar (MMRGN)
Port of Destination: Kattupalli Port, India (INKAT1)
Destination CFS: M/s. Sudharsan CFS (INMAA1SUL1)
- e) Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024, Bill of Entry - NOT FILED
- f) 02X 40HC Containers: Container No. BLZU4220861, Seal No. BLPL365092
Container No. BLZU4221364, Seal No. BLPL365093
- g) Declared Cargo: Rice Bran for Animal Feed under HS Code: 23022020,
Total quantity - 1120 Bags, 56089 KGs

In furtherance of investigation, the officers of DRI, Chennai caused preliminary enquiry with the Shipping Liner, M/s Transworld Global Logistics Solutions India Private Limited, Chennai, wherein the latter informed officers that the said consignment imported under Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024 had been lying at M/s. Sudharsan CFS (INMAA1SUL1) for over 50 days; that the consignee, i.e., M/s Alina Overseas Trading had not filed the Bill of Entry; also that nobody approached them for taking delivery of said import consignment; that they even tried contacting the concerned persons of M/s. Alina Overseas Trading by sending emails to the mail id trading561@gmail.com provided in the said Bill of Lading, but that they received no response. **(Mail correspondence dated 26.10.2024 received from Shri Babu V, Sr.**

Executive Documentation at M/s Transworld Global Logistics Solutions marked as RUD-02).

1.3 Examination & Seizure:

The officers of DRI, Chennai, vide Mahazar proceedings dt. 05.11.2024 [RUD-03], examined the cargo arrived in said two containers bearing Nos BLZU4220861 and BLZU 4221364 lying at M/s. Sudharshan CFS, Chennai, in the presence of Shipping Liner i.e., Shri. S Vijay, Manager at M/s. Transworld Global Logistics Solutions India Pvt Ltd, Shri. E Rajasekar, Executive Operations at M/s Sudharsan Logistics Pvt Ltd Container Freight Station, and independent witnesses.

During the said Mahazar proceedings, both the containers i.e. BLZU4220861 and BLZU4221364 were individually weighed at a weighbridge available inside the premises of M/s. Sudharsan CFS; *wherein, significant mis-match between the ‘Net weight of cargo available as on date i.e., on 05.11.2024’ and the ‘declared Net weight of cargo in the Bill of Lading No BLPLRGN2401980 dated 05.09.2024’ was noticed.* Discrepancies found in the ‘Net weights of cargo’ are tabulated below for ready reference.

Sl. No.	Container No. & Container Tare Weight	Weighment Slip No. & Date	Gross Weight (Cargo + Container)	Total Net Weight of Cargo as on 05.11.2024	Total Net Weight of Cargo as per the Bill of Lading dated 05.09.2024
1	BLZU4220861 3700 KGs	16825, 05.11.2024	12640 KGs	17870 KGs	56000 KGs
2	BLZU4221364 3700 KGs	16827, 05.11.2024	12630 KGs		

Upon retracing the course of subject Containers through Online Tracking history, it was noticed that the said 02 containers bearing Nos. BLZU4220861 and BLZU4221364 were discharged at Kattupalli Port (INKAT1) on 11.09.2024, and were subsequently moved to M/s. Sudharsan CFS on 13.09.2024. To ascertain the same, the officers of DRI, Chennai caused enquiries with the staff of M/s. Sudharsan CFS, and verified the ‘CFS Movement Report’ of M/s. Sudharsan CFS dt. 13.09.2024 marked as [RUD-04A], wherein the details pertaining to the PNR Movement of said 02 containers were found to be as tabulated below.

CFS Movement Report of M/s Sudharsan CFS dated 13.09.2024				
SL. No.	Container No.	Seal No.	Kattupalli Port Gate Out Date and Time	M/s Sudharsan CFS Gate In Date and Time
1	BLZU4220861	BLPL365092	13.09.2024, 12:10 Hrs.	13.09.2024, 13:20 Hrs.
2	BLZU4221364	BLPL365093	13.09.2024, 15:02 Hrs.	13.09.2024, 16:15 Hrs.

The officers then required the M/s Sudharsan CFS Operations Executive Shri. E. Rajasekar, to furnish the weighment slips for said two containers generated during their Gate-In from Kattupalli Port (INKAT1) on 13.09.2024. Accordingly, the latter furnished the weighment slips for said two containers both dated 13.09.2024. Upon verification of same, the ‘Net weights of Cargo as per the Weighment slips dated 13.09.2024’ were found to be in close match with the ‘Net weights of Cargo available as on date i.e., 05.11.2024’. Further, ‘Gate-In timings for said 02 containers as per the CFS Movement Report of M/s Sudharsan CFS dt. 13.09.2024’ was found to be in close match with the ‘timings of said Weighment slips dated 13.09.2024’ [Marked as RUD-04B]

Sl. No.	Container No. & Container Tare Weight	Vehicle No. & Vehicle Tare weight	Weighment Slip No. Date & Time	Gross Weight (Vehicle + Cargo + Container)	Total Net Weight of Cargo as on 13.09.2024
1	BLZU4220861 3700 KGs	TN04AK1320 13650 KGs	12648, 13.09.2024 13:28 Hrs.	26420 KGs	17650 KGs
2	BLZU4221364	TN04AK4615	12670,	26940 KGs	

	3700 KGs	14660 KGs	13.09.2024 16:35 Hrs.		

Upon verifying the ‘Liner Seals’ affixed on both the said containers, the same were found to be not matching with the actual Liner Seals as mentioned in the subject Bill of lading No. BLPLRGN2401980 dt 05.09.2024. The details are as tabulated below.

SL. No.	Container No.	Seal found affixed	Seal No. as per the Bill of Lading	Remarks
1	BLZU4220861	365092	BLPL365092	‘BLPL’ Prefix missing
2	BLZU4221364	365093	BLPL365093	‘BLPL’ Prefix missing

Shri. S Vijay, Manager at M/s. Transworld Global Logistics Solutions India Pvt Ltd., the Shipping Liner verified the same and informed the officers that in the *Liner Seals i.e. 365092 and 365093 found affixed on the said containers, the ‘BLPL’ Prefix was missing and that the same were not affixed by them i.e. M/s Transworld GLS(S) Pte Ltd (Myanmar) or the M/s BLPL Singapore Pte Ltd.*

The officers then cut-opened the seals i.e. 365092 and 365093 affixed on the said two containers i.e., BLZU4220861 & BLZU4221364 respectively, and found the same to be containing multiple HDPE Bags of similar manufacturer markings. The officers then cut-opened few of the HDPE Bags in the front rows of said two containers and found the same to be containing declared cargo of ‘Rice Bran’. The officers with the help of laborers destuffed all the HDPE Bags from both the said containers, and ascertained the quantity of cargo as tabulated below.

SL. No.	Container No.	Quantity during examination as on 05.11.2024	Quantity as per the Bill of Lading dated 05.09.2024	Markings
1	BLZU4220861	180 Bags	1120 Bags	‘Shanthi Broiler Finisher, Coimbatore’ & ‘Fine Wheat Bran, Course Bran, Pune’
2	BLZU4221364	180 Bags		

It was ascertained that the quantity of cargo available during examination i.e. as on date 05.11.2024 was substantially less compared to the declared quantity of cargo as per the subject Bill of Lading No. BLPLRGN2401980 dt 05.09.2024.

The cargo of Rice Bran was then re-stuffed into said two containers with the help of laborers, and was handed over to Shri E Rajasekar, Executive of M/s. Sudharsan CFS for safe custody. Also, the officers recovered the forged seals i.e. 365092 & 365093 found affixed on said two containers, BLZU4220861 & BLZU4221364, for further investigation. Later the cargo of Rice Bran was seized vide seizure memo dated 21.04.2025 **[RUD-04C]**.

2. Investigation:

2.1 From the findings of aforesaid Examination proceedings dt. 05.11.2024, the following discrepancies were noticed:

- a) Mis-match in the Net weight of cargo available during examination on 05.11.2024 and the ‘declared Net weight of cargo in the subject Bill of Lading No. BLPLRGN2401980 dated 05.09.2024’
- b) Mis-match in Liner seals found affixed on said two containers during examination on 05.11.2024, and the particulars of Liner seals mentioned in the Bill of Lading.
- c) Mis-match in quantity of cargo i.e., total number of bags available inside the said two containers during examination on 05.11.2024, and the total number of bags declared in the subject Bill of Lading.

It was ascertained that the said two Containers Nos. BLZU4220861 and BLZU4221364, imported vide the Bill of Lading No. BLPLRGN2401980 dated 05.09.2024 were tampered with and were subsequently affixed with forged seals.

Upon detailed scrutiny of records available, it was noticed that the said 2 containers i.e. BLZU4220861 & BLZU4221364 were Gated-Out from the Kattupalli Port on 13.09.2024 around 12:10 Hrs & 15:02 Hrs respectively, and were Gated-In to M/s. Sudharsan CFS

on the same day at around 13:20 Hrs & 16:15 Hrs respectively, indicating that both the containers reached M/s. Sudharsan CFS with in an hour of exiting from Kattupalli Port (INKAT1), thereby making it unlikely that the said 02 import containers would have been tampered with en-route from Kattupalli Port to M/s Sudharsan CFS. Subsequently on 08.11.2024, the officers of DRI, Chennai visited the premises of M/s. Sudharsan CFS, to cause enquiry with the field level executives of M/s Sudharsan CFS to gain insights into the procedures that were being followed during the Gate-In and Gate-Out of containers and trailers. During enquiries caused with the security personnel and the weigh-bridge operators of M/s Sudharsan CFS, it was found that upon arrival of import consignments which revealed that, the details of trailers and the laden containers would be entered in security register; thereafter, the trailers laden with containers would be allowed to go-through the weigh-bridge area of CFS wherein the driver of trailer would submit the Equipment Interchange Report (EIR) to weigh-bridge operator, and then the weigh-bridge operator would verify the Trailer No. - Container No. - Liner Seal affixed on the Container, and generate weighment slip for said consignment.

In line with same, the officers verified the security registers and found the details of subject containers as tabled below; which appeared to be matching with the details mentioned in ‘Weighment Slips of said 02 containers dated 13.09.2024’ provided by Shri E Raja Sekar, Executive of M/s. Sudharsan CFS, during the Mahazar proceedings dated 05.11.2024 **[Marked as RUD-05]**.

Entries made in the Security Register of M/s Sudharsan CFS				
SL. No.	Trailer No.	Container No.	Size of Container	Gate-In Date & Time
5889	TN04AK1320	BLZU4220861	40 Ft	13/09, 13:20 Hrs.
5910	TN04AK4615	BLZU4221364	40 Ft	13/09, 16:15 Hrs.

As part of investigation proceedings, the officers then obtained the copies of Equipment Interchange Reports (EIRs) produced by the drivers of said 02 trailers TN04AK1320 and TN04AK4615 on 13.09.2024, from the staff seated in Admin building of M/s Sudharsan CFS. On scrutiny of said two EIR Reports dt 13.09.2024, it was noticed that upon arrival of subject containers Nos. BLZU4220861 & BLZU4221364 to M/s. Sudharsan CFS, the weigh-bridge operator verified the seals affixed on said containers to be ‘BLPL365092’ & ‘BLPL365093’ respectively by making tick marks/check marks and wrote value remarks ‘31540.00’ and ‘31630.00’ on the rear side of said two EIR Reports bearing POS. Nos. 01B42B1 and 02N06A2 dated 13.09.2024 and the same submitted by Shri. Manikandan K, Weighbridge System Operator at M/s. Sudharsan CFS **[Marked as RUD-06]**. The details are tabulated below for ready reference.

Equipment Interchange Reports (EIRs) available at M/s Sudharsan CFS				
SL. No.	EIR POS No.	Container No.	Seal No.	Value Remarks
1	01B42B1	BLZU4220861	BLPL365092	31540.00
2	02N06A2	BLZU4221364	BLPL365093	31630.00

From the aforesaid finding, it was ascertained that upon arrival of subject containers to M/s Sudharsan CFS, the Liner Seals affixed on the said 02 containers were intact. From which it appeared that ‘the subject containers have been tampered with’ and ‘the forged seals might have been affixed on’ only after Gate-In of subject containers to M/s. Sudharsan CFS. In line, the officers enquired one weigh-bridge operator namely Shri K Manikandan, seated in the weigh-bridge cabin of M/s. Sudharsan CFS and carrying out his duties, regarding the value remarks ‘31540.00’ and ‘31630.00’ handwritten on rear side of said EIR Reports, to which Shri. K Manikandan informed the officers that it was his handwriting; that he generated weighment Slips for said two import containers; and, that the value remarks ‘31540.00’ & ‘31630.00’ indicate the weights (Cargo + Container) of containers Gated-In. From said finding, it was ascertained that upon arrival of subject containers Nos. BLZU4220861 and BLZU4221364 to M/s. Sudharsan CFS, the weights (Cargo + Container) were '31540.00 KGs' & '31630.00 KGs' respectively. Thereby, clearly suggesting that the said two containers were tampered only within the premises of M/s. Sudharsan CFS; also, that 'the Weighment Slips dated 13.09.2024, wherein the weights (Cargo + Container) for said two containers were shown as 12770 KGs and 12280 KGs'

furnished by the Operations Executive of M/s Sudharsan CFS, Shri E Raja Sekar during Mahazar proceedings dated 05.11.2024 were fabricated. Suspecting the involvement of Executives/Staff Members of M/s. Sudharsan CFS in the said act of smuggling and clandestine removal of import cargo from Notified Customs Area, the officers of DRI, Chennai sought to view the Playback Recorded Footage of CCTV Cameras, to follow the trail of said 02 import containers after Gate-In to M/s Sudharsan CFS and to identify the Executives/Staff of M/s. Sudharsan CFS who handled the same. However, upon examining the CFS CCTV Footage available in the CCTV Server Room of the admin building of M/s Sudharsan CFS, the Recorded Footage of CCTVs installed in the yard area, where the said 02 containers were placed after Gate-In to M/s Sudharsan CFS, was found completely formatted. Further from the CCTV Footage of other cameras, one person was found entering the CCTV Server Room during early hours on 06.11.2024 and formatting the Recorded CCTV Footage from the servers. From the enquiries caused, the said person who formatted CCTV Footage was identified to be one Shri. Babu, Ex-IT Executive of M/s Sudharsan CFS and a close associate of Shri E Raja Sekar, Operation Executive of M/s. Sudharsan CFS.

2.2 Statement of Shri. Manikandan K, weighbridge system operator at M/s. Sudharsan CFS, dated 09.11.2024: [RUD-07]

The weighbridge operator of M/s. Sudharsan CFS, Shri. Manikandan K, tendered his voluntary statement dated 09.11.2024, under Section 108 of the Customs Act, 1962, wherein he inter-alia stated that his Mob No. is 8148811775; that his email id. is amsamkrishnasamy@gmail.com; that he joined M/s. Sudharshan CFS as weighbridge operator in the year 2024; that all trucks laden with import containers arriving to M/s Sudharsan CFS under PNR movement would come directly to weighbridge available inside the CFS; that once the truck is parked on weighbridge the gross weight (Trailer weight + Container weight + Cargo weight) & tare weight (Trailer weight) would automatically be fetched into the computer available inside weighbridge cabin of M/s Sudharsan CFS; that, computer would automatically reduce the tare weight from the gross weight and provide net weight (Container weight + Cargo weight); that, the truck drivers would furnish corresponding Equipment Interchange Reports (EIRs); that accordingly, he would ask for the Container Number and Truck Number from truck driver, and only after tallying the details provided by the driver with the details available in EIR furnished, he would enter said details into computer system, generate weighment certificate (containing Trailer Number, Container Number, Gross weight, Tare weight and Net weight), append his signature on weighment certificate, manually write the net weights of import consignments on the respective EIR Reports, manually enter the Serial No of import consignment - corresponding Trailer No - Container No - Gate Out time from Port & Gate in time at CFS in the weighbridge cabin register, provide the print out of weighment slip to driver, and return the EIR Report to the driver; that the weighment particulars of import containers fetched into weighbridge computer system would be automatically updated in the weighbridge system server; that the import containers would then be off-loaded from the trailer by the Kalmar Operator, and would be placed in the yard; that the empty trailer would return to the Exit gate of M/s. Sudharsan CFS; that the driver would submit the EIR Report to Gate-In surveyor at the gate of M/s Sudharsan CFS, and would leave the CFS Area along with his trailer.

The weighbridge operator Shri Manikandan K interalia had gone through the EIR Copies dated 13.09.2024 pertaining to the said 02 containers BLZU4220861 & BLZU4221364, and the respective weighment slips Nos. 12670 & 12648 dated 13.09.2024, and admitted the significant mis-match between the “Net weights (Container + Cargo) of said 02 containers recorded in aforesaid weighment slips” and the “Net weights of containers mentioned by him on the said EIRs” which is as tabulated below.....

Sl. No.	Container No.	Gate-in Sl. No. as per EIR	Actual Net Weight as per EIR (in Kgs)	Sl. No. as per Weighment Certificate	Net Weight as per Weighment Certificate (in Kgs)
01	BLZU4220861	5899	31540	12648	12770
02	BLZU4221364	5910	31630	12670	12280

and in connection with the same stated that the Net weights of said 02 import containers mentioned by him on the aforesaid EIRs i.e., 31540 Kgs for the container BLZU4220861 and 31630 Kgs for the container BLZU4221364 were true & correct; but, that he was not aware of how the 'Net Weights of said two containers' differed from that of in the respective weighment slips; also that the Net weights of import containers laden on trailers arriving to weighbridge would be automatically fetched by the computer system, and that in said computer system software, he did not have any option to alter the automatically fetched data. Shri. Manikandan K also suggested that there is one viable option to possibly alter the weight detail of cargo in weighment slip, and that was only by accessing weighbridge system servers; and that he had no role in manipulating the said weighment details, nor even had the access to weighbridge system servers.

2.3 Statement of Shri. E Raja Sekar, Operations Executive of M/s. Sudharsan CFS, dated 09/10.11.2024: [RUD-08]

The Operations Executive of M/s Sudharsan CFS Shri E Raja Sekar tendered his voluntary statement dated 09/10.11.2024, under Section 108 of the Customs Act, 1962, wherein he inter-alia stated that his Mobile Nos. are 8939826208 and 7401117434; that his email ids are Rajesh.9369@gmail.com and cfs2bond@sudharsan.co; that since 2016 he had been working as Operations Executive in the M/s Sudharsan CFS, Chennai; that he was present during said Mahazar proceeding dt. 05.11.2024 drawn at M/s Sudharsan CFS. He admitted that the "Liner seals" found affixed on said 02 containers bearing Nos. BLZU4220861 and BLZU4221364 were different from those declared in the Bill of lading No. BLPLRGN2401980 dt. 05.09.2024; also, that the quantity i.e., Total number of bags and the Net weight of Cargo found inside the subject containers during said examination dt. 05.11.2024, was substantially less compared to that of declared in the Bill of Lading. He further deposed that a year ago, he got acquainted with one Shri. Ramkumar of M/s. Bagavathy Shipping, Mannady; that Shri. Ramkumar was the authorized representative of CHA firm, M/s Vetri International Services; that Mr Ramkumar often used to visit M/s Sudharsan CFS as customs broker; that during August 2024 i.e., a month prior to arrival of subject consignment, said Shri Ramkumar (Mob No. 9150956292) contacted him over phone, and enquired, if he could help in substituting/replacing the import cargo arrived in the containers with dummy cargo; that he refused to do so, but that Shri. Ramkumar persistently requested him, and offered him monetary consideration; that upon enquiry, Shri Ramkumar informed him that one consignment of 'Poppy Seeds' was being planned to be illicitly imported from Myanmar; that Shri. Ramkumar, also told him that he would cause PNR movement of said import consignment to M/s. Sudharsan CFS, and that his role would be only to substitute the actual cargo of Poppy seeds with the locally procured cargo of Rice Bran; that Shri Ramkumar, assured him that he would arrange trucks for transportation and forged seals for re-sealing the containers and that there would be no risk; that thereafter, he agreed to abet said act of smuggling and asked Shri. Ramkumar to give some time to speak to other staff/executives of M/s Sudharsan CFS; that in line, he contacted Shri Manikandan, Surveyor at M/s Sudharsan CFS, Shri. Hemachandran, junior executive operations at M/s. Sudharsan CFS, and Shri. Babu (9790305525), Ex-IT Staff at M/s Sudharsan CFS, and appraised them of Shri Ramkumar and the plan of illicitly importing consignment of 'Poppy Seeds' under concealment and mis-declaration, and requested their assistance in clandestine removal of same; that they agreed to abet the said act of smuggling for monetary consideration; that thereafter, he informed same to Shri. Ramkumar; that subsequently, on 12.09.2024, Shri. Ramkumar forwarded him the copy of said Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024 on WhatsApp; that the very next day i.e., on 13.09.2024 the said two containers bearing Nos. BLZU4220861 and BLZU4221364 containing cargo of Poppy Seeds came to M/s. Sudharsan CFS under PNR movement; that the containers were then weighed at a weighbridge available inside M/s. Sudharsan CFS; that he verified the Net weights of actual cargo of Poppy Seeds in the said two containers and found the same to be around 31.5 MTs (container + cargo) each; that on 14.09.2024 at around 17:00 Hrs, Shri Ramkumar messaged him two truck numbers i.e., TN52 L0184 (SNJ) and TN52 Q0524 (KRN) and informed him that said two trucks were empty trucks and that the actual import cargo of Poppy Seeds arrived inside the aforesaid 02 containers should be loaded on to said two trucks; that as informed by Shri. Ramkumar, within half an hour the said 02 trucks arrived at M/s

Sudharsan CFS; that immediately, he informed the same to Shri. Manikandan and Shri. Hemachandran; that accordingly, Shri Manikandan supervised entry of said trucks into M/s. Sudharsan CFS, without entering vehicle details in the gate-in security registers of M/s. Sudharsan CFS; that Shri. Manikandan, coordinated with the Kalmar operator, and placed the said two containers in the front area of M/s. Sudharsan CFS yard; that Shri. Hemachandran arranged labor for destuffing the cargo of Poppy Seeds from the said two containers and for loading the same on to empty trucks; that however, they waited till night to cut open the seals of said two containers to avoid detection by others; that, at around 21:00 Hrs., under the supervision of Shri Manikandan and Shri. Hemachandran, labourers cut opened the seals, destuffed the cargo of Poppy Seeds from said 02 containers Nos BLZU4220861 and BLZU4221364 and loaded the same onto aforesaid two empty trucks; that the said 02 trucks loaded with actual import cargo of Poppy Seeds were then stationed in parking area of M/s Sudharsan CFS; that at round 22:30 Hrs., he left from M/s Sudharsan CFS to his home; that thereafter, at around 23:00 Hrs., Shri. Ramkumar contacted him over phone, informed him that he had brought two trucks loaded with locally procured cargo of Rice Bran to M/s. Sudharsan CFS and provided the weight details of said 'Rice Bran' load on WhatsApp; that he immediately forwarded the Bill of Lading copy and the weight details of Rice Bran cargo to Shri Babu on WhatsApp, and asked the latter to alter actual weight details of subject consignment of 'Poppy Seeds' stored in the weighbridge system server; that then, Shri. Babu, Ex-IT Staff of M/s. Sudharsan CFS, remotely accessed the weighbridge system server, and altered the actual recorded weights of said consignment of Poppy Seeds; that thereafter, he contacted Shri. Manikandan and informed the arrival of dummy cargo; that Shri Manikandan told him that he would manage the entry of said two trucks loaded with Rice Bran into M/s Sudharsan CFS, without vehicle details being entered into gate-in security registers; that at around 02:00 Hrs. in the midnight i.e., on 15.09.2024, Shri Ramkumar contacted him and apprised that S/Shri Hemachandran & Manikandan properly supervised the labour & truck drivers; and that they successfully stuffed the dummy cargo viz. locally procured Rice Bran into the import containers; that subsequently, during late hours on 15.09.2024, he came to know from Shri. Ramkumar that the two trucks loaded with actual cargo of Poppy Seeds were not yet gated out and were still in the parking yard of M/s. Sudharsan CFS; that however, neither himself nor S/Shri. Manikandan or Hemachandran visited the parking area of M/s. Sudharsan CFS where the trucks TN52 L0184 (SNJ) and TN52 Q0524 (KRN) loaded with the actual cargo of Poppy Seed were placed, as their assigned role of substituting the actual import cargo with dummy cargo was over. After 02 days i.e., on 17.09.2024, Shri Ramkumar contacted him over phone, and asked to come to one tea shop near M/s. Sudharsan CFS; that he came to the tea shop and met Shri Ramkumar in person; that during said meeting, Shri. Ramkumar gave him Rs.9,00,000/- commission in cash and apprised that he gated out the said 02 trucks of Poppy Seeds (placed in the parking area) from M/s Sudharsan CFS on 16.09.2024 itself; that on the same day i.e., on 17.09.2024, of the said Rs.9,00,000/- cash, he paid Rs.3,50,000/- to Shri. Hemachandran as commission and labour charges, commission of Rs.50,000/- to Shri Manikandan M for supervising Gate-in and Gate-out of trucks and managing entry in security registers, and commission of Rs.1,50,000/- to Shri Babu for altering the weighments of import containers in weighbridge system server of M/s Sudharsan CFS; also that during the examination proceedings dated 05.11.2024, he downloaded the altered weighment certificates nos. 12670 & 12648 dated 13.09.2024 pertaining to said import containers BLZU4221364 and BLZU4220861 respectively from the computer available inside weighbridge cabin, and furnished the same to DRI officers; that the Net weights (Container + Cargo) of import containers BLZU4221364 & BLZU422 0861 in the aforesaid weighment certificates provided by him i.e., 12280 Kg & 12770 Kg were indeed re-scripted into weighbridge system server by his associate Shri. Babu, and were completely incorrect; also, that on 05.11.2024, after completion of the examination proceedings, he contacted Shri. Babu over phone, informed him that the Officers of DRI visited M/s. Sudharshan CFS and examined the said import cargo, and asked the latter to delete the CCTV footage concerning substitution of actual import cargo of Poppy seeds with locally procured 'Rice Bran' in the said two import containers; that, on 06.11.2024, at around 06:00 Hrs. Shri Babu visited M/s. Sudharshan CFS and deleted CCTV footage

from the server room of admin building; that Shri. D Ramkumar instructed him to delete WhatsApp Chats to avoid getting caught; and that accordingly, he formatted his Mobile.

2.4 Statement of Shri. Hemachandran R, Junior Executive Import Operations, M/s. Sudharsan CFS, dated 09/10.11.2024: [RUD-09]

The Junior Executive Operations of M/s Sudharsan CFS, Shri. Hemachandran R tendered his voluntary statement dt 09/10.11.2024, under Section 108 of Customs Act, 1962, wherein he inter-alia stated that his Mobile Nos. are 8056122570, 8939885251; that his email id is bolt1208143@gmail.com; that he joined M/s. Sudharshan CFS as a surveyor and got promoted to Junior Executive Import Operations in the year 2019; that he was overall in-charge of yards in M/s. Sudharshan CFS; that his immediate superior was Shri. Armstrong C, Senior Manager at M/s Sudharshan CFS; that few days prior to arrival of subject import consignment i.e., 02 containers BLZU4220861 & BLZU4221364 covered under Bill of lading No. BLPLRGN2401980 dt 05.09.2024, Operations Executive of M/s. Sudharsan CFS, Shri E Raja Sekar met him and told that he was approached by one Customs Clearance Agent namely Shri. Ramkumar; that two containers of said Shri Ramkumar would arrive to M/s Sudharshan CFS; that Shri E Raja Sekar requested him to arrange labour for handling the subject cargo, stating that he would be paid monetary commission for same; that accordingly, he arranged labour from one Labour Contractor namely Shri. Vimal; that on 13.09.2024, Shri E Raja Sekar contacted him, and informed that the said two containers bearing no. BLZU4220861 & BLZU4221364 arrived in M/s. Sudharshan CFS; that on 14.09.2024, at around 17:00 Hrs., Shri E Raja Sekar told him that 02 empty trucks bearing nos. TN52L 0184 (SNJ) and TN52Q 0524 (KRN) arrived in M/s. Sudharshan CFS and asked him to immediately bring labour for destuffing of cargo from aforesaid two containers and loading the same in said two trucks; that he promptly contacted the Labour Contractor, Shri. Vimal and asked him to send labour immediately; that upon arrival of labour to M/s. Sudharshan CFS, he instructed Shri Manikandan M to coordinate with the labour and to supervise the loading and unloading of said cargo; that during late hours on 14.09.2024, he reached M/s Sudharshan CFS and found that the loading of said cargo was going on near the entry gate of M/s Sudharshan CFS; that thereafter, he came to know from Shri Manikandan M that Shri. Ramkumar had brought two trucks of 'Rice Bran' for restuffing of said import containers; that he supervised the labour during restuffing of 'Rice Bran' into said two containers; that subsequently, Shri. Manikandan informed him that the said two lorries which were loaded with Poppy Seeds bags were parked in the parking area near new yard area of M/s Sudharshan CFS; that subsequently on 17.09.2024, he came to know from Shri E Raja Sekar that the said two lorries TN52L 0184(SNJ) and TN52Q 0524 (KRN) containing Poppy Seed were Gated-out from the customs area of M/s. Sudharshan CFS on 16.09.2024 itself; that for this whole act of supervision & facilitation, he received Rs. 3,50,000/- in cash from Shri Rajasekar on 17.09.2024; and that of said Rs.3,50,000/-, he spent Rs.1,50,000/- for the Medical expense of his new born child, and kept the rest of money in his residence; that initially he did not know that Poppy seeds were being de-stuffed from said two import containers, that Shri E Rajasekar revealed the same to him only at a later stage.

2.5 Statement of Shri. Manikandan M, Surveyor at M/s. Sudharsan CFS, dated 09/10.11.2024: [RUD-10]

The Surveyor of M/s Sudharsan CFS, Shri. Manikandan M tendered his voluntary statement dated 09/10.11.2024, under Section 108 of the Customs Act, 1962, wherein he inter-alia stated that his Mobile No. is 8435589767; that his email id is maniscort2003@gmail.com; that he joined M/s Sudharshan CFS as surveyor in the year 2022; that he worked as per the instructions of Operations Executive Shri E Raja Sekar; that few days prior to arrival of import consignment i.e. 02 containers BLZU4220861 & BLZU4221364 covered under Bill of lading No. BLPLRGN2401980 dt 05.09.2024, Operations Executive of M/s. Sudharsan CFS, Shri E Raja Sekar met him and told that he was approached by one Customs Clearance Agent namely Shri. Ramkumar; that two containers of said Shri. Ramkumar would arrive to M/s Sudharshan CFS; that Shri E Raja Sekar requested him to facilitate and supervise the unloading of subject import cargo from said 02 containers and loading the same on two

lorries stating that he would be paid monetary commission for the same; that on 13.09.2024, Shri E Raja Sekar contacted him and told that subject two containers bearing nos. BLZU4220861 & BLZU4221364 arrived in M/s. Sudharsan CFS; that on 14.09.2024 at around 17:00 Hrs, Shri E Raja Sekar messaged him 02 truck numbers i.e., TN52 L 0184(SNJ) and TN52 Q 0524 (KRN) on WhatsApp and told him that the said two trucks were empty trucks, and that the subject import cargo arrived in two containers nos. BLZU4220861 & BLZU4221364 were to be loaded on said two trucks; that accordingly, he gated-in the aforesaid two trucks without entering the vehicle details in the Gate-In security registers, coordinated with the Kalmar operator and placed the said two containers near main-gate of M/s. Sudarshan CFS for de-stuffing; that meanwhile, Shri. Hemachandran arranged labour for handling subject import cargo that thereafter, the seals of said two import containers were cut opened, cargo was de-stuffed and loaded onto aforesaid 02 trucks with the help of labour; that the said 02 trucks loaded with the bags of subject import cargo were then parked in the parking area near new yard of M/s Sudarshan CFS; that thereafter, at around 23:00 Hrs, Shri. E Raja Sekar contacted him and informed that Shri Ramkumar came to M/s Sudharsan CFS and brought two trucks loaded with locally procured cargo of 'Rice Bran' for re-stuffing into said two containers; that accordingly the said 02 import containers were then re-stuffed with the bags of Rice Bran brought by Shri. Ram Kumar; that only after completion of de-stuffing and loading process, Shri E Raja Sekar revealed him that the subject import cargo was Poppy Seeds; that subsequently on 17.09.2024, he came to know from Shri E Raja Sekar that the said two lorries TN52L 0184(SNJ) and TN52Q 0524 (KRN) containing Poppy Seeds cargo were Gated-Out from M/s Sudharsan CFS on 16.09.2024 itself; that for his whole supervision and facilitation, Shri. E Raja Sekar paid Rs. 50,000/- in cash on 17.09.2024; that after few days, he was given forged seals having same seal no. 365092 & 365093 by Shri Ram Kumar through Mr E Raja Sekar; and that he affixed the forged seals on said containers.

2.6 Statement of Shri. D Ram Kumar, Customs Clearing Agent, dated 09/10.11.2024: [RUD-11]

Shri. D. Ram Kumar, Customs Clearing Agent tendered his statement dated 09/10.11.2024, under Section 108 of the Customs Act, 1962 wherein he interalia stated that his Mobile Nos are +91-9150956292 and +91-6383091081; that his mail id. is rkshippingservice@gmail.com; that he was into customs clearance since 2010 i.e., for the past 14 few years; that he mostly deals in clearance related to export of Rice, Masala, Pooja items, kitchen utensils etc; that majority of said export consignments were cleared through M/s. Sudharsan Logistics Pvt. Ltd., Container Freight Station, No. 41, Red hills High Road, Andarkuppam, New Manali, Chennai - 600 103; that during said clearance, he got acquainted with the Operations Executive of M/s. Sudharsan CFS Mr Raja Sekar; that he used to interact with Mr Raja Sekar (Mob No. +91-8939826208) on regular basis; that concerning subject consignment, during August 2024 one Mr Chandrasekhar (+91-7603818147), Custom Clearance agent met him near Indian Bank ATM, Beach Station Chennai and asked him whether he was interested in clearing a consignment of Poppy Seeds; that Shri. Chandrasekhar also told him that the consignment was shipped from Myanmar to Chennai in the name of importer, M/s Alina Overseas Trading; that Mr Chandrasekhar asked him if the consignment could be cleared through M/s Sudharsan CFS using his contacts; that Mr. Chandrasekhar offered him commission for same; that he agreed to the proposal of Mr. Chandrasekhar and asked some time to speak to staff of M/s. Sudharsan CFS; that meanwhile Mr. Chandrasekhar informed him that the said consignment was shipped under the Bill of Lading no. BLPLRGN2401980 dt 05.09.2024 in 02 containers bearing Nos. BLZU4220861 & BLZU4221364, and explained the modus that the import cargo 'Poppy Seeds' was declared as 'Rice Bran' in the said Bill of Lading; that the said consignment would be moved to M/s. Sudharsan CFS, the import cargo of Poppy seeds should be de-stuffed onto trucks inside M/s. Sudharsan CFS, and that the locally procured cargo of 'Rice Bran' should be loaded into the emptied containers BLZU 4220861 & BLZU4221364, to show the same as declared cargo; that during 1st week of September 2024, he contacted the Operations Executive of M/s Sudharsan CFS Mr Raja Sekar, explained the Modus and requested to clear the said consignment of Poppy seeds; that Mr Raja Sekar agreed to the said plan, but asked for commission of Rs. 9,00,000/-; that he informed the same to Mr. Chandrasekhar, and in-turn asked for Rs.2,00,000/- as his commission to coordinate with CFS staff and to supervise cargo substitution; that

Mr Chandrasekhar agreed to same, and paid an advance of Rs.2,00,000/- cash; that on 13.09.2024, Mr Chandrasekhar informed him that the said two containers were arriving to M/s. Sudharsan CFS and asked to coordinate with Mr. Raja Sekar; that he contacted Mr. Raja Sekar and informed the arrival of said 02 containers BLZU4220861 and BLZU4221364; that accordingly the containers were Gated-in; that the next day on 14.09.2024 he received the details of two empty trucks bearing nos TN52 L 0184 (SNJ) and TN52 Q 0524 (KRN) from Mr Chandrasekhar, with instructions to load the import cargo of poppy seeds onto said 02 trucks; that he shared the details of said 02 trucks to Mr. Raja Sekar; that during night time at around 23:00 Hrs, he reached M/s. Sudharsan CFS along with other two lorries of locally procured rice bran arranged by Mr Chandrasekhar; that upon reaching, Surveyor of M/s Sudharsan CFS Mr Manikandan and Junior Executive of CFS Mr. Hemachandran along with some of the labourers were available and were unloading the import cargo of Poppy Seeds from said 02 containers onto Trucks TN52 L 0184 (SNJ) and TN52 Q 0524 (KRN); that the said 02 trucks loaded with import cargo of poppy seed were then stationed in the parking area of the M/s. Sudharsan CFS; that then the locally procured cargo of rice bran was stuffed into the said 02 containers under the supervision of Mr. Manikandan and Mr. Hemachandran with the help of labourers; that the said two trucks stayed in M/s. Sudharsan CFS for 02 days, and that subsequently on 16.09.2024 the said two trucks containing Poppy Seeds were cleared from the M/s. Sudharsan CFS; that he received total of Rs. 11,00,000/- in cash as commission from Mr Chandrasekhar on various dates; that on 17.09.2024, he contacted Mr Raja Sekar over phone and asked to come to one tea shop near M/s Sudharsan CFS; that accordingly Mr Raja Sekar came to the tea shop and met him; that during said meeting he paid Rs.9,00,000/ cash to Mr. Raja Sekar as commission and kept the remaining Rs. 2,00,000/- to himself; that after few days, one Mr. Vettri handed over forged seals having same seal nos. 365092 and 365093, and that he in-turn handed over the said forged seals to Mr. Manikandan for affixing on containers BLZU4220861 & BLZU4221364 respectively; that he was not aware of where the said two trucks TN52 L 0184 (SNJ) and TN52 Q 0524 (KRN) loaded with actual cargo of Poppy Seed were destined, and that only Mr. Chandrasekhar would know that.

2.7 Statement of Shri. V Chandrasekharan, Customs Clearing Agent, dated 11.11.2024: [RUD-12]

The Customs Clearing Agent Mr. V Chandrasekharan, tendered his statement dt. 11.11.2024, under Section 108 of Customs Act, 1962, wherein, he inter-alia stated that his Mobile Nos are +91-9841447004 and +91-7603818147; that his email ids are sekarc1978@gmail.com and seawavesexims@gmail.com; that concerning subject consignment, in the 1st week of August 2024 one Mr Muneer (Mob No +91-9845550330, contact saved as "Evergreen" in his mobile) met him at Parrys, Chennai, and asked if he was interested in clearing a consignment of Poppy Seeds; that upon specific query, Mr Muneer told him that he got the reference through market; that upon asking importer details, Mr. Muneer informed him that they did not have any IEC but that the co-investor one Mr Ajay Kumar (Mob No +95-9428198898, Myanmar) was ready to ship the consignment of poppy seeds from Myanmar; that Mr. Muneer requested him to arrange one IEC for said import; that he devised a plan to smuggle said consignment of poppy seeds through Sudharsan CFS; that Mr. Muneer discussed the plan with Mr Ajay Kumar and agreed to mis-declare said consignment of poppy seed as rice bran; that he then quoted commission amount of Rs. 28,00,000/- for arranging dummy IEC, for executing said plan of smuggling through M/s. Sudharsan CFS, for procuring Rice Bran locally and for arranging transport and delivery of said import consignment; that, Mr. Muneer and Mr. Ajay discussed and agreed to pay the said commission amount of Rs.28,00,000/-; that then he procured IEC of M/s. Alina Overseas Trading (IEC No. CSIPG0170P), Plot No. 02, Yeswanth Nagar, Tambaram East, Tamil Nadu, from one agent namely Mr Zubair (+91-9372311998) for commission of Rs. 25,000/-, and shared the same to Mr Muneer; that Mr. Muneer in-turn shared the same to Mr Ajay Kumar; that Mr Ajay Kumar obtained Invoice & Packing List with the exporter particulars as 'M/s. Bhone Kabar Kyaw Co. Ltd., Myanmar' and importer particulars as 'M/s. Alina Overseas Trading', and shipped the said consignment of 'Poppy Seeds' under Bill of Lading No. BLPLRGN2401980 dt 05.09.2024 in the said 02 containers BLZU4220 861 and BLZU4221364; that Mr. Ajay Kumar, also shared the said Invoice, Packing List and

Bill of Lading copy to him on WhatsApp; that around '56 MTs of Poppy Seeds' arrived under subject consignment at INKAT1 Kattupalli Port, in the name of M/s Alina overseas Trading, vide IGM No.2387504 dated 07.09.2024; that the said consignment was initially destined to M/s Calyx CFS, but the same was moved to M/s Sudharsan CFS under PNR Movement on 13.09.2024, to execute the plan of smuggling; that for said smuggling, he took the help of one agent Mr. Ram Kumar; that he got acquainted with said Mr Ram Kumar through his market contact Shri. Vetri; that Mr. Ram Kumar had been regularly clearing export shipments through M/s. Sudharsan CFS and that hence he approached Mr. Ram Kumar with the said plan; that Mr Ram Kumar agreed to the same, and connived with the Operations Executive of M/s Sudharasan CFS Shri. E Raja Sekar; that as per his instruction, Mr. Ram Kumar went to M/s Sudharsan CFS on 13.09.2024, met the operations executive Mr. Raja Sekar, and informed about the arrival of said two containers BLZU4220861 and BLZU4221364; that meanwhile, Mr Muneer arranged two empty trucks TN52L0184 & TN52Q0524 from transporter Mr. Thavamani (9003086788) for Rs.40,000/- and that he arranged '18 MTs of Rice Bran' from one broker named Mr. Sivaraman(+91-9788999948) of Tiruvannamalai for Rs.5,40,000/-; also that he paid Rs. 60,000/- for transport of said locally procured Rice Bran cargo from Tiruvannamalai to Chennai; that, the very next day i.e., during late hours on 14.09.2024, Mr. E. Raja Sekar with the help of other M/s. Sudharsan CFS staffs, cut opened the seals of said 02 import containers, destuffed the cargo of poppy seeds, loaded the same on to aforesaid 02 empty trucks i.e., TN52L0184 & TN52Q0524, and stuffed the locally procured cargo of '18 MTs Rice Bran' into the said 02 containers; that thereafter, on 16.09.2024, the said 02 trucks TN52L0184 & TN52Q0524 loaded with actual import cargo of poppy seed were smuggled out of the Customs Area of M/s. Sudharsan CFS, without the payment of Customs Duty and without filing the Bill of Entry; that Mr Ram Kumar, Mr E Raja Sekar, and few other staffs of M/s Sudharsan CFS entirely managed the said destuffing and loading activities inside M/s. Sudharsan CFS; that Shri. Muneer gave him the destination details as 'M/s. Sri Annamalaiyar Traders, No.01/494A, Arul Maharishi Nagar, Kavettipatti, Vallipuram, Namakkal, Tamil Nadu (GST No. 33AMZPB5994P1ZZ)'; that accordingly, he created fake e-way bills bearing no. 511694475590 dt 16.09.2024, and caused the transportation of said cargo of smuggled poppy seeds to Namakkal, in the aforesaid 02 trucks TN52L0184 & TN52Q0524; that his market contact Mr Vettri (8189831645) arranged fake seals and handed over the same to Mr Ram Kumar, which were later affixed on the said two import containers; that the 18 MTs of Rice Bran found during the examination of said 02 import containers BLZU4220861 and BLZU4221364 vide Mahazar dt 05.11.2024 drawn at M/s Sudharsan CFS, New Manali, was indeed the substituted cargo that he locally procured from Tiruvannamalai; that Mr Ajay and Mr Muneer were the actual beneficiaries for said consignment of Poppy seeds; that he interacted with Mr. Ajay over phone multiple times; that Mr. Ajay used to stay in Myanmar, and used to invest in the trading of Poppy Seeds & Areca Nuts; that for said acts of smuggling, on the whole he received a commission of Rs.28,00,000/- i.e Rs.8,00,000/- through bank transfer from Mr Ajay Kumar on various dates & Rs.20,00,000/- vide Hawala from one person (Mob No +91-7904764749 contact saved as 'enterprise' in his mobile); that he paid Rs.11,00,000/- commission to Mr. Ram Kumar, Rs.1,00,000/- commission to Mr Vettri, and kept the remaining Rs. 10,00,000/- as his commission. In corroboration to his aforesaid depositions, Mr V Chandrasekharan voluntarily submitted the Invoice, packing list & Bill of lading copies of said consignment along with the dummy e-way bill no. 5116 9447 5590 dt. 16.09.2024 created by him for the truck bearing Reg No. TN52Q0524 vide which the said cargo of smuggled poppy seed was transported to Namakkal. Further, from forensic analysis of Mr V Chandrasekharan mobile phone, it was noticed that he was a listed noticee in earlier cases of DRI Chennai as well namely smuggling of Areca Nuts in the name of M/s Himanshu Trading Company SCN No.137/2024 dt. 06.12.2024 **[RUD-13A]**, M/s Meridian Wings SCN No. INT-04/2024 dt. 16.01.2025 **[RUD-13B]**, M/s Alphabet International SCN No.139/2024 dt. 31.12.2024 **[RUD-13C]**, & M/s. Shimla Fruit Agency SCN No.226/2022 dt. 24.11.2022 **[RUD-13D]**.

2.8 Search conducted at residence of Mr. E Raja Sekar, situated at No. 53/48, Manali New Town, 39th Street, 60th Block, Chennai – 600103, dated 11.11.2024: **[RUD-14]**

On 11.11.2024, the officers of DRI CZU, conducted search at the residence of Mr E Raja Sekar situated at No.53/48, Manali New Town, 39th Street, 60th Block, Chennai – 600 103. During said search proceedings, Smt. Geetha Lakshmi, W/o Shri E Raja Sekar was available. The officers then conducted systematic search of the said premises wherein Rs.3,00,000/- cash was recovered. Upon specific query, Smt. Geetha Lakshmi informed officers that her husband Shri Raja Sekar kept the said cash, and that Shri Raja Sekar informed her that he received the said cash for moving some goods from containers. The officers then seized said Rs.3,00,000/- cash on reasonable belief that the same was received by Shri E Raja Sekar for his involvement in the said act of smuggling.

2.9 Search conducted at residence of Mr Hemachandran located at No.72/4, Perumal Koil Street, SR Palayam Post, Chennai – 600120, dated 11.11.2024: [RUD-15]

On 11.11.2024, the officers of DRI CZU, conducted search at residence of Mr Hemachandran R located at No.72/4 Perumal Koil Street, SR Palayam Post Pallipuram, Chennai – 600120. During search proceedings, Mr. S Rajendran F/o Mr. Hemachandran was present. The officers conducted systematic search of said premises wherein Rs.1,00,000/- cash was recovered. Upon specific query, Mr. Rajendran informed the officers that he was unaware of the source of same and that the said cash was kept by his son Shri Hemachandran. The officers then seized the said Rs. 1,00,000/-, on reasonable belief that the same was received by Shri. Hemachandran for his involvement in the smuggling.

2.10 Further statement of Mr E Raja Sekar, Operations Executive of M/s. Sudharsan CFS, dated 11.11.2024: [RUD-16]

The Operations Executive of M/s Sudharsan CFS, Mr. E Raja Sekar had gone through the Mahazar dt 11.11.2024 drawn at his residence No. 53/48, Manali New Town, 39th Street, 60th Block, Chennai – 600103, wherein Rs.3,00,000/- INR cash was seized and inter-alia stated that he received commission of Rs. 3,50,000/- from Mr D Ram Kumar for facilitating the unauthorized clearance of said 56 MT of Poppy seed from the customs area of M/s. Sudharshan CFS; that the afore-seized cash of Rs. 3,00,000/- was the said commission money that he received from the custom clearance agent Mr. D Ram Kumar; and that he had already spent the balance cash of Rs.50,000/- for his personal expense.

2.11 Further statement of Mr Hemachandran R Junior Executive Import Operations, M/s. Sudharsan CFS, dated 11.11.2024: [RUD-17]

The Junior Executive Operations of M/s Sudharsan CFS, Shri. Hemachandran R had gone through the Mahazar dt 11.11.2024 drawn at his residence No.72/4, Perumal Koil Street, SR Palayam Post, Pallipuram, Chennai, wherein Rs.1,00,000/- INR cash was seized and inter-alia stated that he received cash of Rs.3,50,000/ from Mr. E Raja Sekar as commission for facilitating unauthorized clearance of subject consignment of '56 MTs of Poppy seeds from the Notified Customs Area of M/s. Sudharshan CFS'; that the afore-seized cash of INR Rs. 1,00,000/- was the said commission money that he received from Mr. E Raja Sekar; and that, he had already spent the balance cash of INR Rs. 2,50,000/- for his personal expenses.

2.12 Statement of Shri Christopher Armstrong, Senior Manager at M/s. Sudharsan Logistics Pvt Ltd CFS, Chennai dated 11.11.2024: [RUD-18]

Mr Christopher Armstrong, Senior Manager at M/s Sudharsan CFS, tendered his voluntary statement dt 11.11.2024 under Section 108 of the Customs Act, 1962 wherein he inter-alia deposed that his Mobile No is 8939826202, and email ids are armstrong.slpl@sancotrans.com, and armstrong6973@gmail.com; that, as the Senior Manager he used to coordinate the overall operations & business development of M/s Sudharsan Logistics Pvt Ltd; that he supervised Export Import and CFS executives and looked after the overall maintenance i.e., CCTV, complaints etc. works of M/s. Sudharsan CFS; that he reported directly to the Vice President of M/s. Sudharshan Logistics Pvt Ltd CFS Shri. T. Selvaraj.

Mr Christopher Armstrong had gone through the Mahazar dt 05.11.2024 drawn at M/s. Sudharsan Logistics Pvt Ltd, CFS, and the statements of M/s. Sudharsan Logistics Pvt Ltd CFS Executives namely Shri. E Raja Sekar, Operations Executive, Shri.

Manikandan M, Surveyor & Shri Hemachandran R Junior Executive Import Operations; and interalia admitted the fact that the aforesaid Executives/Staff of M/s. Sudharsan CFS jointly and severally colluded with each other and discreetly/unlawfully cleared the said import cargo of 56 MTs of Poppy Seed from the Notified Customs Area of M/s Sudharshan CFS without the approval of Proper Customs officers and without payment of the appropriate customs duty; that the surveyor Mr Manikandan M Gated In & Gated Out the concerned trucks loaded with said import cargo of 56 MTs of Poppy Seed without entering the vehicle details in gate security registers; that the junior executive operations Mr Hemachandran arranged the labour for discreetly destuffing & loading of subject import cargo; that, the Ex-IT staff of M/s Sudharsan CFS Mr Babu altered the actual weighments of said import consignment in the Weigh bridge system server to avoid detection by Customs Authority; and that the Operations Executive Mr. Raja Sekar coordinated the said entire smuggling operation in collusion with the aforesaid executives of M/s Sudharsan CFS.

Mr Christopher Armstrong interalia had gone through the provisions of the Customs Act, 1962 & 'Handling of Cargo in Customs Area Regulations, 2009' as detailed below

i) Regulation 2(1)(b) of the HCCAR, 2009:

"Customs Cargo Services provider" means any person responsible for receipt, storage, delivery, dispatch or otherwise handling of imported goods and export goods and includes a custodian as referred to in section 45 of the Act and persons as referred to in sub-section (2) of section 141 of the said Act;

ii) Regulation 6(1)(f), 6(1)(i), and 6(1)(j), of the HCCAR, 2009:

The Customs Cargo Service provider shall –

(f) not permit goods to be removed from the customs area, or otherwise dealt with, except under and in accordance with the permission in writing of the Superintendent of Customs or Appraiser;

(i) be responsible for the safety & security of imported and export goods under its custody;

(j) be liable to pay duty on goods pilfered after entry thereof in the customs area;

iii) Section 45 of the Customs Act, 1962:

Restrictions on custody and removal of imported goods. -

(1) Save as otherwise provided in any law for the time being in force, all imported goods unloaded in customs area shall remain in the custody of such person as may be approved by the Principal Commissioner of Customs or Commissioner of Customs until they are cleared for home consumption or are warehoused or are transhipped in accordance with the provisions of Chapter VIII.

(2) The person having custody of any imported goods in a customs area, whether under the provisions of sub-section (1) or under any law for the time being in force, -

(a) shall keep a record of such goods and send a copy thereof to the proper officer;

(b) shall not permit such goods to be removed from the customs area or otherwise dealt with, except under and in accordance with the permission in writing of the proper officer or in such manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an arrival manifest or import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried.

and admitted that as per Regulation 2(1)(b) of the HCCAR, 2009, M/s. Sudharshan CFS was deemed to be a 'Customs Cargo Service Provider' and was bound to comply with the provisions of HCCAR, 2009; also, that being Custodian M/s. Sudharshan CFS was fully responsible for safety and security of the said import consignment under Custody; that M/s. Sudharshan CFS was aware that no imported or exported goods shall be permitted to be removed from the Customs Area without prior approval of Proper Customs Officer. Mr Christopher Armstrong inter-alia admitted that as a custodian M/s Sudharshan CFS had failed to ensure the safety and security of subject cargo under its custody.

2.13 The officers asked Mr. Christopher Armstrong to furnish the CCTV footage of M/s Sudharshan CFS for the period from 13.09.2024 to 05.11.2024 to which Mr Christopher

Armstrong informed the officers that the CCTV footage of the admin and yard areas were formatted. Shri. Christopher Armstrong further informed the officers that on 06.11.2024 at around 06:00 Hrs, the Ex-IT staff of M/s. Sudharsan CFS Mr. Babu entered the CCTV Server room wearing a mask and deleted all the said CCTV footage from the Server. Also, Mr. Christopher Armstrong in corroboration to his deposition, voluntarily submitted the said CCTV Footage of “Mr. Babu deleting the CCTV footage of the admin and yard areas” in a 2TB Seagate Hard Disk bearing Sl. No. NT19VYSR. **[RUD-19]**.

2.14 Shri E. Raja Sekar, Operations Executive of M/s. Sudharsan CFS; Shri D. Ram Kumar, Customs Clearing Agent, Chennai and Shri V. Chandrasekaran, Customs Clearing Agent were arrested under Section 104 of the Customs Act, 1962 on 12.11.2024 and were remanded to judicial custody on the same day, i.e., 12.11.2024, by the Hon’ble Additional Chief Metropolitan Magistrate, EO-I, Egmore. The arrest memo and remand of the above individuals are marked as **[RUD-20]**.

2.15 Statement of Shri. JM Udhayamoorthy, IT Technician at M/s. Sudharsan CFS dated 12.11.2024: **[RUD-21A]**

The IT Technician of M/s. Sudharsan CFS Shri. JM Udhayamoorthy tendered his statement dated 12.11.2024, under Section 108 of Customs Act, 1962, wherein he inter-alia stated that his Mobile Nos. were +91-9941683828 & +91-8939826211; that his mail ids. were udayamoorthy1@gmail.com & chennaicfs@sudharsan.co; that, since July 2024, he had been working as an IT Technician in M/s Sudharshan Logistics Pvt Ltd CFS; that his responsibilities included maintenance of computers, printers, network issues, CCTVs, import documents, bill corrections etc.; that he reported to Shri. Christopher Armstrong, Senior Manager at M/s Sudharshan CFS.

Mr. JM Udhayamoorthy had gone through the EIR Copies dt 13.09.2024 pertaining to said two containers BLZU4220861 and BLZU4221364, and the weighment certificates with sl.no. 12670 & 12648 dt. 13.09.2024, noticed the significant mis-match between the 'Net weights (container + cargo) of said 02 containers recorded in weighment certificates' from the 'Net weights of same 02 containers as mentioned on EIR Equipment Interchange Reports', as tabulated below.

Sl. No.	Container No.	Gate-in Sl. No. as per EIR	Actual Net Weight as per EIR (in Kgs)	Sl. No. as per Weighment Certificate	Net Weight as per Weighment Certificate (in Kgs)
01	BLZU4220861	5899	31540	12648	12770
02	BLZU4221364	5910	31630	12670	12280

and inter-alia stated that all trailers laden with import containers arriving to M/s Sudharsan CFS under PNR Movement would come to weighbridge; that, once the trailer was parked on weighbridge, the gross weight (Trailer + Cargo + Container) & tare weight (Trailer weight) would automatically fetch into the computer available inside the weighbridge cabin; that the computer would automatically reduce the tare weight from gross weight, and provide Net weight (Container + Cargo); that, the weighbridge cabin executive or system operator would enter the same into computer system and generate the weighment certificate/slip; that, all such weighment details of import containers fetched into weighbridge computer system would be automatically stored in the ‘weighbridge system server’ available inside M/s Sudharsan CFS Admin building; that, all the data present in weighbridge computer system could be altered subsequently, by accessing weighbridge system server in Admin building; that however the weighbridge system server would usually keep back-up of all such alterations and changes made therein;

Mr. JM Udhayamoorthy retrieved the actual (unaltered) weight details pertaining to the weighment certificates bearing Sl. Nos. 12670 and 12648 dated 13.09.2024 from the back-up log of the weighbridge system server and submitted the same. The said retrieved data, submitted by Shri. JM Udhayamoorthy, IT Technician at M/s. Sudharsan CFS, **[Marked as RUD-21B]** is tabled below.

Weighbridge System Server			
Sl. No	Container No.	Sl. No as per Weighment Certificate dated 13.09.2024	Net Weight as per Weighment Certificate (in Kgs) dated 13.09.2024
01	BLZU4220861 (40 ft)	12648	12770 Kgs
02	BLZU4221364 (40 ft)	12670	12280 Kgs

Weighbridge System Server BACK-UP DRIVE			
Sl. No	Container No.	Sl. No as per Weighment Certificate dated 13.09.2024	Net Weight as per Weighment Certificate (in Kgs) dated 13.09.2024
01	BLZU4220861 (40 ft)	12648	31540 Kgs
02	BLZU4221364 (40 ft)	12670	31630 Kgs

He further stated that the weighment details mentioned by weighbridge operator on said EIRs dt. 13.09.2024 were true and correct; also, that the actual weighment details of said two containers BLZU4220861 & BLZU4221364, appeared to have been altered subsequently by accessing the weighbridge system server; that he inspected the ‘CCTV footage’ of M/s. Sudharsan CFS for the period 13.09.2024 to 05.11.2024, but found the same formatted; that however, through other CCTV cameras it was noticed that on 06.11.2024 at around 06:00 Hrs, one Ex-IT staff of M/s Sudharsan CFS viz. Mr. Babu entered the CCTV Server room in admin area of M/s. Sudharshan CFS wearing a mask and deleted the said CCTV footage of the admin and yard area from CCTV Server. Mr JM Udhayamoorthy submitted existing CCTV footage of M/s. Sudharsan CFS in 02 TB Sea Gate Hard Disk. **[RUD-22]**

2.16 Search conducted at the residence of Mr. D Ram Kumar, located at No.41/18, AJ Colony, 4th Cross Street, Royapuram, Chennai – 600 021, dated 17.12.2024: **[RUD-23]**

On 17.12.2024, the officers of DRI, CZU, conducted search at the residence of Shri D Ram Kumar situated at No.41/18, AJ Colony, 4th Cross Street, Royapuram, Chennai 600021. During the search proceedings, Smt. Susila M/o Shri. D. Ram Kumar was available. The officers systematically searched the entire residence. However, no incriminating documents or records were found in the said premises.

2.17 Statement of Mr. S Babu, Ex-IT Executive M/s. Sudharsan Logistics Pvt Ltd CFS, Chennai, dated 19.12.2024: **[RUD-24A]**

Shri S Babu, Ex-IT staff of M/s Sudharsan CFS, Chennai, tendered his statement dt 19.12.2024 under Section 108 of Customs Act 1962, wherein he inter-alia stated that his Mob No. was 9790305525; that his mail ids. were selvambabu25@hotmail.com, and acerselvam@gmail.com; that in the year 2017, he joined M/s Sudharsan CFS as ‘System Hardware Engineer’; that his work profile included maintenance of Weighment systems, CCTV Network, Server Backup, Systems hardware, Fusion Tec software application etc.; that he worked for around 07 years in M/s Sudharsan CFS; that thereafter in the month of April 2024, he resigned the job and started cafe in the name of M/s ZAN CAFE at No. 180/2, JN Road, Tiruvallur - 602 001; that in connection with subject consignment, Mr. E Raja Sekar contacted him and asked to alter the weighment details of one import consignment; that initially he refused, but that Mr. Raja Sekar repeatedly requested him for the same, by offering commission of Rs.5000/-; that he agreed to for the commission; that, at around 18:00 hrs, Mr. Raja Sekar forwarded him the details of containers BLZU 4220861 & BLZU4221364, and the desired weights 12770 Kg & 12280 Kg on WhatsApp; that he then asked Mr. Raja Sekar to provide “Any Desk Address No. of IBM Main Server” on which Weighbridge System Application Fusion Tec was hosted; that accordingly, Mr. Raja Sekar took the photograph of IBM Main Server Any Desk Address No. 817 559 843 and forwarded the same to him on WhatsApp; that he immediately went to one Browsing Centre viz. SS Mobiles adjacent to his Café, and tried to remotely access M/s Sudharsan CFS IBM Main Server by entering said ‘Any Desk Address No. 817 559 843’ in the Laptop of M/s SS Mobiles browsing center but for some reason he could not get the access; that he asked Mr Raja Sekar to provide Any Desk Address No. of the Service Engineer System connected to said IBM Main Server; that Mr Raja Sekar then took photograph of ‘Service Engineer System Any Desk Address No. 1 232 567 750’, and shared the same to him on

WhatsApp; that he entered the SES Any Desk Address No. 1232567750 in the Any Desk APP installed on the Laptop of M/s. SS Mobiles Browsing Centre, and got remote access to M/s Sudharsan CFS IBM Main Server; that from there he was able to view every aspect of the said Server. 'STEP-BY-STEP' procedure for manipulation of weighment particulars in the IBM Main Server was as detailed below.....

Step-01: Enter in to SQL Fusiontec Software

Step-02: Log in using the User id. ftec & Password ftec

Step-03: System View of CFS Import Export Application (ICON), Weighbridge Application (ICON), Bond Application (ICON)

Step-04: Select Weighbridge Application (ICON)

Step-05: Container No. & Date, based search of Weighment Credentials

Step-06: System View of

GWGHT (Gross Weight)-TWGHT (Tare Weight)-NWGHT (Net Weight)

Step-07: Selecting the Net Weight, deleting the actual weight, and manually entering the desired weight,

Step-08: Selecting the Tare Weight, deleting the actual weight, and manually entering the desired weight

Step-09: Gross Weight automatically calculated by the Server

Step-10: Save the altered/revised details in the server

that following the procedure above he scripted/entered the 'desired weights' of both said Containers BLZU4220861 & BLZU4221364, i.e 12770 Kgs & 12280 Kgs respectively (as provided by Mr. Raja Sekar), in the M/s Sudharsan CFS IBM Main Server and saved the same; that thereafter, he took photo of the revised/altered weighment certificates of said 02 containers, and shared the same to Mr. Raja Sekar on WhatsApp; that Mr Raja Sekar then informed him that there was mistake in weighment certificate of container no BLZU 4221364, stating that the Net weight i.e. 12,280 Kgs was wrongly entered as Tare Weight and the Tare weight i.e., 14,660 Kgs was wrongly entered as Net Weight; that then again he accessed M/s Sudharsan CFS IBM Main Server, and correctly entered the Net weight for container no. BLZU4221364 as 12,280 Kgs & the Tare weight as 14,660 Kgs, and sent the photo of same to Mr. Raja Sekar on WhatsApp; that thereafter, at around 20:00 Hrs. Mr. Raja Sekar paid him an amount of Rs.5000/- on GPay from Mobile No. 7401117434; that the details of "Net Weights" of said two containers mentioned by weighbridge system operator Shri. Manikandan K on the EIR Copies dated 13.09.2024 i.e., 31540 Kgs for the container 'BLZU4220861' and 31630 Kgs for the container 'BLZU4221364' were entirely true and correct; that the Net Weights of containers as per 'Weighbridge system software' i.e. 12770 Kgs for container BLZU4220861 & 12280 Kgs for container BLZU4221364 were altered and manipulated weights that he scripted/entered into the 'IBM Main Server'; and that the Net Weights of 2 containers BLZU4220861 and BLZU4221364 as retrieved from 'Weighbridge System software Back-up drive of IBM Main Server' which were in match with the Net Weights mentioned by weighbridge operator Mr. Manikandan K on EIR Copies, i.e., 31540 Kgs for container BLZU4220861 & 31630 Kgs for container BLZU4221364 were true and correct; that subsequently, on 05.11.2024 at around 23:30 Hrs, Mr Raja Sekar (Mob No. 7401117434) contacted him over phone and requested him to delete some CCTV Footage; that upon query, Mr. Raja Sekar informed him that the officers of DRI visited M/s Sudharsan CFS and examined the contents of said containers bearing Nos. BLZU4220861 & BLZU4221364, and that the CCTV Footage pertaining to clandestine removal of said import cargo must be deleted to protect themselves from the ongoing investigation; that the very next day i.e., on 06.11.2024 at around 04:30 Hrs he started from his home in Tiruvallur, reached M/s Sudharsan CFS New Manali at around 06:00 Hrs on his motorbike Splendor Plus Reg No. TN20 AC2831, discreetly entered the server room in M/s. Sudharsan CFS admin building wearing a mask, accessed the CCTV Hikvision DVRs using connected ACER Monitor, deleted CCTV footage in the Hard Disks of said DVRs, informed same to Mr Raja Sekar over phone, and returned to his residence in Thiruvallur on his Splendor bike; that thereafter, at around 08:00 Hrs, Mr. Raja Sekar paid him an amount of Rs. 4000/- on GPay through his associate one Shri Prasath; that during his tenure as System Hardware Engineer in M/s Sudharsan CFS, he used to look after the maintenance of entire CFS CCTV Network, and hence he was fully aware of the "User ids. and Passwords" of every CCTV DVR available inside the M/s. Sudharsan CFS; that he accessed the aforesaid CCTV Hikvision DVRs with user id.

‘admin’ and password ‘admin@12345’; that M/s Sudharsan CFS had total 05 CCTV DVRs; and that of said 05 CCTV DVRs, he formatted only the CCTV Footage of 02 DVRs; that he altered the weights of said 2 import containers and deleted the CCTV footage only as per the instructions of Mr. Raja Sekar, but that he was unaware of fact that subject import consignment arrived in the said 02 containers bearing Nos. BLZU4220861 and BLZU4 221364 under B/L No BLPLRGN2401980 dt 05.09.2024 actually contained Poppy Seed cargo. In corroboration to his statement, Mr. S Babu voluntarily submitted

- a) the photograph of altered weighment certificates viz 12770 Kg for container BLZU 4220861 and 12280 Kg for container BLZU4221364 forwarded by him to Mr Raja Sekar on WhatsApp, **[RUD-24B]**
- b) the photographs of GPay payments received from Mr. Raja Sekar, for abetting the smuggling of subject consignment **[RUD-24C]**
- c) the image of M/s Sudharsan CFS Server remote access View ‘Any Desk’ taken by him on the Laptop of M/s SS Mobiles Browsing center on 27.10.2024. **[RUD-24D]**

2.18 Enquiries caused with the drivers of said 02 Trucks bearing Reg Nos. TN52L0184 & TN52Q0524: [Visit Report marked as RUD-25]

In furtherance of investigation, the officers of DRI, Chennai verified the RC details pertaining to said 02 trucks bearing Regn Nos TN52L0184 & TN52Q0524 and found the same to be registered in the names of Mr Jayakumar SN residing at D.No. 46, No. 2/172, Kodanjankadu, Sunnambukuttai, Devannagoundanur PO, Sankari TK, Salem - 637302 Ph. +91-9443635844, and Mr. Gunasekaran P residing at No.03/106, Mavirusanvalavu, Meiyampalayam, Dadapuram, Edappady TK, Salem - 637105 Ph. +91-9976204691. The officers of DRI Trichy caused enquiries with said Mr. Jayakumar SN and Mr. Gunasekaran, wherein it was revealed that during the period 13.09.2024 to 18.09.2024 one Mr Nishant (Ph. +91-9943788334) of M/s. Nisanth Transport gave them orders to transport some cargo/goods from M/s Sudharsan CFS, Chennai to Namakkal; that accordingly, their drivers Mr. Murugesan (Truck TN52L0184, Ph. +91-9443741222) & Mr. Prathab (Truck TN52Q0524, Ph. +91-9543996750) loaded the cargo from Chennai M/s Sudharsan CFS, and delivered the same in a Godown located at Velur Main Road, Paramathi, Namakkal. The officers of DRI Trichy then visited the said Paramathi godown but found the same locked and vacant. In pursuance, the officers of DRI Chennai caused enquiry with the authorized persons of M/s Nisanth Transport on Ph. +91-9943788334.

2.19 Letter received from Shri. Karthik, Transport Commission Agent of M/s. Nisanth Roadways, Chennai, dated 20.12.2024: [RUD-26]

Shri. Karthik, Transport Commission Agent of M/s. Nisanth Roadways, Chennai, vide his letter dt 20.12.2024, informed that his father’s name was Mr Murugan; that he was residing at No A1 Pallavan Nagar 2nd Avenue, Thiruverkadu, Chennai 600077; that he has been managing the firm viz. M/s Nisanth Roadways for the past 15 years; that in connection with said consignment, on 14.09.2024 one Mr. Thavamani of firm M/s Karaikal Transport asked him to send 02 lorries to transport 60 tons of bran from Manali i.e M/s Sudharsan CFS, New Manali, Chennai to Namakkal; that accordingly he arranged the vehicle TN52 L 0184 (+91-9443741222) from SNJ Sangagiri Lorry owner (+91-9443635844), and the vehicle TN52 Q 0524 (+91-9543996750) from KRN Sangagiri Lorry owner (+91- 9976204 671), and sent the said 02 trucks to Mr Thavamani; that on 16.09.2024, Mr. Thavamani informed him that both the lorries departed with cargo; and that for said transport he was paid Rs. 1,150/- per ton per vehicle; and, that he was not aware of any other details pertaining to said act of smuggling.

2.20 Verification caused at the registered premises of Shri. Ajay Kumar situated at No. 01, Binny Road, Anna Salai, Chennai - 600002 dated 06.02.2025: [Verification Report marked as RUD-27]

Upon verification of the SDR and CAF record pertaining to Mobile No. +91- 63792 93796, the registered premises of Mr. Ajay Kumar was found to be at No.01, Binny Road, Anna Salai, Chennai – 600002. on 06.02.2025, the officers of DRI caused verification at the aforesaid premise, wherein it was found that the premises was only a business outlet operating in the name of M/s. Yes Forex Private Limited. A middle-aged person available in the said premise introduced himself as Shri Shravan. The officers then enquired Shri. Shravan of Shri Ajay Kumar, to which the latter informed the officers that they had been

operating said business since 2021, but that he was unaware of any person named Shri. Ajay Kumar. The officers then enquired regarding Mr. Ajay Kumar in the stores adjacent. Also, the store operators informed that they were not aware of the said Shri. Ajay Kumar.

2.21 Order for Suspension of the License issued to M/s. Sudharsan Logistics Pvt. Ltd. Container Freight Station under Regulation 11(2) of Handling of Cargo in Customs Areas Regulations, 2009: [RUD-28]

The Commissioner of Customs, Chennai - IV (Export) Commissionerate vide order F.No. S.Misc. 01/2011-Enq. dated 14.03.2025, under Regulation 11(2) of HCCAR, 2009, ordered for suspension of approval of appointment granted to M/s. Sudharsan Logistics Pvt. Ltd., Container Freight Station as a Custodian of import and export goods vide Public Notice No.213/2015 dt 15.10.2015 with immediate effect, taking into consideration that M/s Sudharsan Logistics Pvt Ltd., Container Freight station registered at No.41, Red Hills High Road, Andarkuppam, New Manali, Chennai - 600103 had been declared as Customs Area under Section 8(b) of Customs Act, 1962 for handling both import and export goods vide Public Notices No. 212/2015 dt 15.10.2015, 26/2016 dt 03.02.2016, 225/2017 dt 25.09.2017, 36/2024 dt 23.07.2024 and also appointed as Custodian of Import/Export goods vide Public notice No.213/2015 dt 15.10.2015 under Section 45(1) of the Customs Act, 1962; but that the Executives of M/s Sudharshan Logistics Pvt Ltd., CFS in collusion with others, had abetted the said act of smuggling by clandestinely removing the subject Poppy Seeds cargo from Customs Area of M/s Sudharsan CFS for undue monetary gains

- a) by causing the 'Entry and Exit of cargo laden trucks' from customs area, without making any entries in 'Gate-in & Gate-out' security registers without permission of the proper officer,
- b) by substituting the subject cargo of 56 MTs of Poppy Seeds with locally procured dummy cargo viz., Rice Bran,
- c) by altering the weighment details of said 02 import containers No. BLZU4220861 & BLZU4221364 in weighbridge system server, to match the Net weights with the import documents, and
- d) by deleting concerned CCTV footage from the servers of M/s. Sudharsan Logistics Pvt. Ltd, Container Freight Station, to erase evidence;

that the custodian i.e. M/s Sudharsan CFS, who were solely responsible for safe custody of the import and export cargo had failed to comply with the regulations 6(1)(f) and 6(1)(i) of the Handling of Cargo in Customs Areas Regulations HCCAR, 2009 and the provisions under Section 45(2)(b) of Customs Act, 1962 and thus breached the conditions of Bond executed with the Commissioner of Customs, Chennai in relation to

- a) ensuring the safety and security of cargo handed over for safe custody.
- b) ensuring that no import or export goods shall be removed from the Customs Area without the prior approval of Proper officer,
- c) keeping record of every action taken concerning the movement or the handling of goods under custody
- d) ensuring security & access control to prohibit unauthorized access into premises

calling into question the capacity of M/s Sudharshan Logistics Pvt Ltd Container Freight Station to serve and continue as a 'custodian' or 'Customs cargo services provider' under Section 45 of Customs Act, 1962, thus, making them liable for suspension of the License issued to them as stipulated under Regulation 11(2) of the Handling of Cargo in Customs Areas Regulations, 2009; with further mention that as per Section 45(3) of Customs Act, 1962 read with Regulation 6(1)(j) of HCCAR 2009, if the above-mentioned contraventions would be found true, M/s Sudharshan Logistics Pvt Ltd CFS would become liable to pay the import duty for the goods that were pilfered.

2.22 Search conducted at the residence of Mr. Aboobacker Muneer, located at No. 22-04-608, Mahakali Padpu Road, Near Railway Gate, Kankanady, Mangaluru, Dakshina Kannada – 575002, dated 25.03.2025: [RUD-29]

On 25.03.2025, the officers of DRI, Chennai & DRI, Mangaluru, conducted search at the residential premises of Mr Aboobacker Muneer, located at No. 22-4-608, Mahakali Padpu Road, Near Railway Gate, Kankanady, Mangaluru, Dakshina Kannada – 575002. Upon reaching, one person readily available at the said residence introduced himself as

Shri Arhaan Abbas, S/o Mr. Aboobacker Muneer. Upon specific query, Mr Arhaan Abbas informed the officers that his father Mr. Aboobacker Muneer just ran away from the said premise after ascertaining the arrival of officers through CCTV cameras installed around the said residence; that however he was unaware of the reason for same. Meanwhile Mr Ibrahim Shahir, brother of Shri. Aboobacker Muneer also joined the search proceedings. Upon specific query, Mr. Shahir informed the officers that he was not in good terms with his brother Mr Muneer. However, Mr. Shahir then contacted his brother Mr. Aboobacker Muneer over phone on Mob No. +91-9845550330, and asked as to why officers came to house. Immediately after which, the said Mob No of Mr. Muneer was found switched off. The officers then viewed the CCTV footage from monitor available in the first floor of said building, wherein Shri Aboobacker Muneer was found jumping from the first floor on the back side of said building and absconding. The officers then seized the said Digital Video Recorder (DVR) i.e. HIKVISION Mode: DS - 7A08HQHI-K1, S/No - J73625118 for further investigation. The officers also found some documents of Mr Aboobacker Muneer namely copies of Passport No. C6387174, PAN No. BTGPM0045M, documents and bank account details pertaining to his firms namely M/s. Bharath Supari Traders, D.No. 20-02-173/3, Ground Floor, Central Committee Building, Azizuddin Rd, Bunder, Mangalore - 575001, and M/s. Ever Green Trading Agency, first floor, Office No. 01, Muthumari Chetty Street, Chennai - 600001. The officers then seized the same for further investigation and issued summons to Mr. Aboobacker Muneer and handed over the copy of said summons to his wife Smt. Fathimah Sajida under acknowledgement. Meanwhile, Mr. Arhaan Abbas, S/o Mr. Muneer vide letter dt 25.03.2025 voluntarily submitted his Mobile phone i.e. Galaxy S23 SM-S911B/DS Sl. No. RFCW10R69GR bearing IMEI Nos. 355418870341695, 3572 75370341692 for further investigation, wherein the contacts of Mr Ajay Kumar (Mob No +91-6379293796) & Mr V Chandrasekharan (Mob No. +91-9841447004), along with the UPI Payment of Rs.35000/- made to Mr Ajay Kumar M/s RBL Bank account were found.

2.23 Verification caused at business premises of M/s. Evergreen Trading Agency, First Floor, No.01, Muthumari Chetty Street, Chennai 600001: [Verification Report marked as RUD-30]

In furtherance of investigation, the officers of DRI Chennai visited the Muthumari Chetty Street, to cause verification at the registered business premises of M/s Evergreen Trading Agency, First Floor No.01, Muthumari Chetty Street, Chennai 600001. However, the said address was nowhere to be found. The officers then enquired the store operators and shop owners in the said Muthumari Chetty Street concerning the aforesaid address and the firm M/s Evergreen Trading Agency, to which they informed the officers that no such Address or Firm exists in the said locality. Upon specific query, the persons therein informed officers that they were not aware of any person named Mr Aboobacker Muneer.

2.24 Verification caused at business premises of M/s Evergreen Trading Agency No.96 Hameedha Building, Shop No.24, Angappa Naicker Street, Chennai 600 001: [Verification Report marked as RUD-31]

On verifying the afore-seized documents from the residence of Mr. Aboobacker Muneer, the officers of DRI Chennai found a copy of IDFC bank cheque book bearing A/c No. 10036910833 wherein the business premise of M/s. Evergreen Trading Agency GSTIN- 33BTGPM0045M1ZQ was found registered at No.96, Hameedha Building, Shop No.24, Angappa Naicker Street, Chennai 600001.

Accordingly, on the very same day i.e., on 29.03.2025, the officers of DRI CZU conducted verification at the said address. Upon reaching the premises, it was found to be a commercial complex with Arch 'HAMEEDHA BUILDING'. The said Shop No.24 was found on the first floor of said building, but the same was found closed. Enquiries caused with nearby shop owners revealed that the said Shop No.24 was not in operation for very long period. Also, upon specific query, the persons available in the stores adjacent informed that they were not aware of any person named Mr. Aboobacker Muneer. The officers then photographed the said premises, and annexed the Images to said verification report dated 29.03.2025, for further investigation.

2.25 Verification caused at registered premises of M/s Alina Overseas Trading, Plot No 02, Yeswanth Nagar, Pillaiya, Tambaram East, Tamil Nadu 600059: [Verification Report marked as RUD-32]

Further investigation caused in connection with firm M/s Alina Overseas Trading revealed that the same was having business premises registered at Plot No 02, Yeswanth Nagar, Pillaiya, Tambaram East 600059; that one Mr Farhan Farooq Gorepeerzade (Mob No. 8970504657 and mail id. gorepeerzadefarhan@gmail.com) was the proprietor of said firm M/s Alina Overseas Trading; that the residence of Mr. Farhan Farooq Gorepeerzade was at No. 01, near Omkar Clinic, Kudchi Belagavi, Belgaum, Karnataka – 591311; also, that the firm M/s Alina Overseas Trading was having current account in the HDFC Bank Ltd, i.e., A/c No. 50200075236145, IFSC - HDFC0000166, Branch - Parrys Corner.

In pursuance, the officers of DRI caused verification at aforesaid premises of M/s. Alina Overseas Trading situated at Plot No. 2, Yeswanth Nagar, Pillaiya, Tambaram East; Upon reaching, the premises was found to be a 2 storied residential building. The ground Floor of said premises was found locked. The officers then enquired the tenants residing in first floor of said building, wherein the tenants informed that they had rented the said premises only few months ago; that the ground floor remained vacant from the time they moved in and that no one except them resided in the entire building. On specific query, the tenants informed that the building was only a residential premises and that no business or firm was in operation from the said premise; also, that they were unaware of any firm viz. M/s. Alina Overseas Trading or any person named Mr. Farhan Farooq Gorepeerzade.

2.26 Statement of Shri Farhan Farooq Gorepeerzade, Proprietor of M/s Alina Overseas Trading, Plot No. 02, Yeswanth Nagar, Tambaram East, Chennai dated 09.04.2025: [RUD-33]

Shri Farhan Farooq Gorepeerzade, Proprietor of M/s Alina Overseas Trading (IEC: CSIPG0170P), Tambaram East, Chennai tendered his statement dated 09.04.2025 under Section 108 of the Customs Act, 1962, wherein he inter-alia stated that his Mobile Nos. are +91-7892664172 and +91-8970504657; that his email id is gorepeerzadefarhan@gmail.com; that he studied up to 9th standard; that thereafter, through reference of his relatives, he left to Mumbai and joined as recovery agent executive in Sakinaka Area; that he used to receive Rs.12,000/- as monthly salary; that subsequently in the year 2023, he left the said job and returned to his home town i.e. Kudachi in Belgaum; that during his job as recovery agent executive in Sakinaka, he used to reside in a small dormitory in Agripada, Mumbai; that around 12 to 13 members used to reside in the said dormitory; that during the period, he got acquainted with one Mr. Irfan who used to reside in another dormitory nearby; that they often used to meet as they reside in the same locality; that in the year 2022, he was facing financial crisis; that then Mr. Irfan informed him that the latter was into the business of import and export of water bottles, mobile phone cover, plastic items etc.; that for said import and export, GST and IEC were needed; that Mr. Irfan suggested him to take GST and IEC registration and lend the same; that Mr. Irfan even offered him a commission of Rs.8000/- per consignment; that he agreed to and provided his Aadhar card and PAN card to Mr Irfan; that after 15 to 20 days, Mr Irfan instructed him to go to Chennai to register GST & IEC; that upon reaching Chennai, one agent of Mr Irfan named Shri. Praveen met him at MGR Chennai Central railway station, and took his signatures on some applications in a tea shop nearby, stating that as instructed by Mr Irfan he was applying for “GST and IEC in the name of M/s. Alina Overseas Trading”; that he returned to Mumbai thereafter; that in fact ‘Alina’ was the name of Mr Irfan’s daughter; also, that the IEC registered address i.e., Plot No.2, Yaswanth Nagar, Pillaiyar, Tambaram East was suggested by Mr Irfan himself; that after a month, Mr Irfan again instructed him to go to Chennai to open a current bank account; that accordingly, he reached Chennai, wherein Mr Praveen met him at MGR Chennai Central Railway Station and escorted him to HDFC bank at Parrys Corner on two-wheeler; that, after submitting application for the opening of bank account in said HDFC bank, he returned to Mumbai; that, for said bank account as well the IEC registered address i.e., Plot No.02, Yaswanth Nagar, Pillaiyar, Tambaram East was provided; that thereafter the ATM card and Cheque book for said bank account was couriered to aforesaid address of Yaswanth Nagar, Tambaram

East; that Mr Praveen collected and couriered the ATM card and Cheque book to Mr. Irfan in Mumbai; that Mr Irfan then took him to one HDFC ATM, generated ATM PIN using his mob No +91- 89705 04657, and kept the said ATM card & Cheque book; that after few days, Mr Irfan removed his Mob No. +91-8970504657 for the said bank account, and that, since then he stopped receiving OTPs for the transactions happening in said Bank account; that thereafter Mr. Irfan imported around 02 to 03 consignments of plastic items; that concerning the same, he asked Shri Irfan to pay the agreed upon amount of Rs. 8000/- per consignment; that however, Mr Irfan often used to delay the payments; that tired of Mr Irfan behaviour, he argued with the latter and told him to cancel the said IEC and GST; that Mr. Irfan agreed to the same; that after few months i.e., by the end of 2023 he left the job and returned to his home town Belgaum; that thereafter he was not in contact with said Mr. Irfan or Mr. Praveen; that he was unaware of the current whereabouts of Mr. Irfan as it had been 02 years; that he was not aware of any persons named Mr. Aboobacker Muneer or Mr. Ajay Kumar; but that Mr. Zubair was close associate of Mr. Irfan; that he was unaware of the subject consignment of 56 MT of Poppy Seeds smuggled into India from Myanmar in the name of M/s Alina Overseas Trading and that the said goods did not belong to him; that he made mistake by lending his Aadhar & PAN details to Mr. Irfan for generating IEC of M/s Alina Overseas Trading, which resulted in misuse of same for said act of smuggling.

2.27 Statement of Shri. P Sathishkumar, Proprietor of Paramathi Warehouse, No. 38/15, Sri Kumaran Oil Mill building, Namakkal, dated 23.04.2025: [RUD-34]

Mr. Sathishkumar, Proprietor of the Paramathi Warehouse, Namakkal, tendered his statement dt. 23.04.2025 under Section 108 of Customs Act, 1962, wherein he inter-alia stated that his Mobile No is +91-8610724478; that his mail id is sathees027@gmail.com; that in the year 2024, with the intention of starting oil mill business, he rented the 'Paramathi warehouse' situated at No. 38/15, Sri Kumaran Oil Mill building, near to Sri Venkateshwara Thirumana Mandapam, Paramathi, Namakkal, Velur Taluk; that as side hustle he used to trade Broken rice, Calcite powder, Corn powder etc; that in connection with subject consignment, during early hours on 17.09.2024, Shri Boopathi contacted him over phone and asked for his warehouse; that upon query, Shri. Boopathi informed him that one Shri Muneer an acquaintance of Mr Maximus Rayen was bringing some cargo from Chennai to Namakkal and that they needed one warehouse in Namakkal to store the same; that, he agreed to provide his Paramathi warehouse near Sri Venkateshwara Thirumana Mandapam for rent; that thereafter at around 11:30 hrs, Mr Boopathi contacted him and informed that the truck loaded with cargo reached his warehouse location; that then he reached his Paramathi warehouse and noticed one cargo loaded truck stationed/parked in front of his Warehouse Gate; that he was unable to recall Truck Regn No., but that one driver and 05-06 labourers were already waiting at his warehouse; that, meanwhile Shri. Muneer approached him and introduced himself as associate of Mr. Maximus; that then he opened the warehouse lock, and showed the premises to Shri. Muneer; that the cargo i.e., around 500-600 bags of 50 KG each were then destuffed from the truck and stacked inside his warehouse; that he was not aware of what cargo was available inside the bags; that he waited for around 15-20 Mins, and then left the warehouse premises leaving the door open; that while leaving, Mr Muneer paid him Rs.5000/- in cash towards rent; that the next day on 18.09.2024, during late hours Mr Boopathi contacted and informed him that Mr Muneer had vacated the warehouse; that accordingly on 19.09.2024, he reached his warehouse and found the same emptied, cleaned, and press locked.

Shri. Sathishkumar, inter-alia had gone through the CCTV Footage of trucks Reg Nos. TN52L0184 and TN52Q0524 leaving the Customs area of M/s Sudharsan CFS with the smuggled poppy seeds cargo and confirmed that the same trucks loaded with subject cargo had arrived to his warehouse on 17.09.2024; that he was unaware of Mr. Muneer's whereabouts; that Mr Maximus Poobala Rayen (alias Maximus) was from Tuticorin; that Mr Maximus used to run trading business namely M/s. Annai Impex, located at Medona Street, Veerapandi Pattnam; and that Shri Boopathi's residence was at No. 01/494, Arul Maharishi Nagar, Kavettipatti, Vallipuram, Namakkal.

2.28 Statement of Shri S P Boopathi, Proprietor of M/s. Sri Annamalaiyar Traders, Namakkal, dated 24.04.2025: [RUD-35]

Mr SP Boopathi, Proprietor of M/s Sri Annamalaiyar Traders, Namakkal, tendered his statement dt. 24.04.2025 under Section 108 of Customs Act, 1962, wherein he inter-alia stated that his Mobile Nos. were +91-9443131887 & +91-9894555745; that his mail id was sp.boopathi@gmail.com; that in the year 2014, he opened warehouse in the name M/s Sri Annamalaiyar Traders GSTIN: 33AMZPB5994P1ZZ, No.01/494A, KRA Godown, Arul Maharishi Nagar, Kavettipatti, Vallipuram, Namakkal – 637 003; that in connection with subject consignment, on 17.09.2024 at around 06:30 Hrs, Shri. Maximus contacted him on WhatsApp, and informed that they transported some import cargo from Chennai to Namakkal in 02 trucks; that the trucks already reached Namakkal Toll gate and that they needed one warehouse to temporarily store the cargo; that Mr Maximus informed him that the cargo belonged to one Mr. Muneer of Mangalore; that, on the day his warehouse was fully occupied, so he recommended Mr Maximus to move the cargo to their common friend Mr. P Sathishkumar's Paramathi Warehouse situated at No. 38/15, Sri Kumaran Oil Mill building, opposite to the Sri Venkateshwara Thirumana Mandapam, Paramathi, Namakkal; that Shri Maximus requested him to co-ordinate with Shri Sathishkumar for the warehouse; that accordingly, he informed Shri Sathishkumar regarding the cargo of Mr Maximus and requested for warehouse; that Shri P Sathishkumar readily agreed to same; that then he shared the address and location of Shri P Sathishkumar's Paramathi Warehouse to Mr. Maximus; that upon query, Mr. Maximus informed him that the cargo was 'Rejected cargo of Rice Bran'; that later, he came to know from Shri. P Sathishkumar that the cargo was moved to Paramathi warehouse at around 11:00 Hrs, and Mr. Muneer was present coordinating and managing the destuffing of cargo from trucks into godown; that the next day i.e., on 18.09.2024, during late hours Mr Maximus contacted him over phone and informed that they moved the cargo from said Paramathi warehouse, but did not inform as to why and to where; that he then contacted Shri Sathishkumar and asked regarding the payment; that Shri Sathishkumar informed him that Shri Muneer already paid him Rs. 5000/- as rent; that, the next day i.e., on 19.09.2024 at around 10:30 Hrs. both Mr. Maximus & Mr. Muneer came to his M/s. Sri Annamalaiyar Traders warehouse in auto and met him casually; that during said meeting, he came to know that Maximus & Muneer themselves arranged for labour and trucks for moving the cargo;

Mr. SP Boopathi, inter-alia had gone through the away bill no. 511694475590 dt 16.09.2024 forged by the customs clearing agent Mr Chandrasekaran for transportation of said cargo of smuggled poppy seeds to M/s Sri Annamalaiyar Traders, GSTIN 33AMZPB5994P1ZZ, No.01/494A, Arul Maharishi Nagar, Kavettipatti, Vallipuram, Namakkal, Tamil Nadu - 637003, and stated that he was unaware of the supplier mentioned in said away bill i.e M/s Sky Care Exims (GSTIN 33AZNTV8835C1ZY); that however, the recipient mentioned in said away bill M/s. Sri Annamalaiyar traders GSTIN: 33AMZPB5994P1ZZ, No.01/494A, Arul Maharishi Nagar, Namakkal, was his warehouse; that Shri. Maximus was aware of his GSTIN & Warehouse address details; and that said Mr. Maximus would have shared his GSTIN & warehouse address details to Mr Muneer, and that Mr. Muneer in-turn would have shared the same to the customs clearing agent Mr. Chandrasekaran; also, that Shri. Maximus informed him regarding said consignment only on 17.09.2024, but that he was unaware of how the said away bill was created on 16.09.2024 itself with his warehouse details as the recipient; that he was not aware of the said act of smuggling Poppy seeds; that he changed his mobile phone during December 2024, and during which lost all his WhatsApp correspondence with Mr Maximus and that hence he could not provide the same; also that he was not aware of where the subject cargo of smuggled poppy seed was moved to thereafter.

2.29 Statement of Shri Maximus Poobala Rayen L, Proprietor of M/s Annai Impex, Tuticorin dated 05/06.05.2025: [RUD-36]

Mr Maximus Poobala Rayen L, Proprietor of M/s Annai Impex, Tuticorin tendered his statement dated 05/06.05.2025 under Section 108 of the Customs Act 1962 wherein he inter-alia stated that his Mobile Nos. were +91-9365871123 & +91-7094444781; that his email id. was annaiimpex2015@gmail.com; that he started M/s Annai Impex firm in the year 2011; that he mostly dealt in vegetables export & Rice Bran import; that he got

acquainted with Mr Muneer 02-03 years ago through one common friend Mr Robin; that thereafter Mr Muneer contacted him numerous times regarding import-export business; that they were in regular contact with each other till Jan - Feb, 2025 and that thereafter Mr Muneer never contacted him; also, that Mr Boopathi and Mr Muneer were acquainted with each other for the past 09-10 months from Sept, 2024; that he got acquainted with Mr Boopathi 12 years ago; that he met Mr Boopathi for the 1st time during 2013 in M/s. Raja CFS, Tuticorin; that thereafter, he met Mr Boopathi several times in Tuticorin & in Namakkal and was in regular touch; that Mr Boopathi runs a warehouse in the name of M/s Sri Annamalaiyar Traders in Namakkal; that he got acquainted with Mr Sathish 06 years ago; that Mr. Sathish used to work for Fish mills in Namakkal as fish feed supplier; that Mr. Sathish also runs one warehouse in Paramathi Namakkal near Sri Kumaran Oil Mill building; that Mr Sathish was close acquaintance of Mr Boopathi as they both resided in Namakkal;

Mr Maximus Poobala Rayen, interalia had gone through the statement of Mr. S P Boopathi dt. 24.04.2025, and stated that the depositions of Mr Boopathi in the aforesaid statement i.e.,

- a) on 17.09.2024 at around 06:30 hrs he contacted Mr Boopathi through WhatsApp and informed that Mr Muneer and himself transported 02 trucks of rejected cargo of Rice Bran from Chennai to Namakkal, and asked for Mr. Boopathi's warehouse to store the same;
- b) earlier to 17.09.2024, Mr. Boopathi was not even aware of the said cargo of 'Poppy Seeds and Rice Bran';
- c) it was he who forwarded the GSTIN & address details of Mr. Boopathi's warehouse i.e. M/s Annamalaiyar Traders to Mr. Muneer for generation of e-way bill, without the knowledge of Mr. Boopathi;
- d) as per his request Mr. Boopathi arranged Mr. Sathish's Paramathi warehouse for safekeeping of said cargo; and
- e) he arranged labour for unloading of said cargo from the 02 trucks to Mr. Sathish's Paramathi warehouse, and during shifting of cargo from the said warehouse;

were completely wrong and fabricated; that 03-04 days after enquiry of Mr. Boopathi dt. 24.04.2025, the latter came to Tuticorin and met him in the GRT Hotel; that during said meeting, Mr. Boopathi, instructed him to wrongly confess before the Officers of DRI that the e-way bill no. 511694475590 dt 16.09.2024 for transportation of said cargo of Poppy Seeds from Chennai to Namakkal was created without his knowledge; that, after careful thought he understood that Mr. Boopathi was trying to implicate him in subject case, so that the latter could go scot free; and, that hence he appeared before DRI, to tender the actual facts pertaining to said act of smuggling.

Mr. Maximus Poobala Rayen stated that in connection with subject consignment, during August 2024, Mr Muneer contacted him over phone stating that he was planning to import one consignment of Poppy Seed in the guise of Rice Bran, and then asked him if he could refer any person experienced in segregating and warehousing the same; that he then asked Mr. Boopathi of i.e., M/s Annamalaiyar Traders, Namakkal for same; that Mr Boopathi agreed to said proposal; that accordingly, he referred the Contact No. of Mr Boopathi to Shri. Muneer; that later by the end of August 2024, Shri Boopathi contacted him on WhatsApp, asking when the Load/Cargo would arrive to Namakkal; that he then told Mr. Boopathi that he would inform as and when Shri. Muneer would provide details; that thereafter during 2nd week of September 2024, Mr Muneer contacted him on phone and told to inform Mr Boopathi that the said cargo of Poppy Seeds reached Chennai and that the same would be brought to Namakkal soon; that as instructed, he informed same to Mr. Boopathi over phone; that Mr. Boopathi then shared him the "GSTIN and address" of M/s Annamalaiyar Traders warehouse and told him to forward the said details to Shri Muneer to create away bill for transport of said consignment of 'Poppy Seed & Rice Bran' to M/s Annamalaiyar Traders, Namakkal; that accordingly, he forwarded the said GSTIN & address details of M/s Annamalaiyar Traders i.e.,

"Sri Annamalaiyar Traders, GSTIN: 33AMZPB5994P1ZZ

No.01/494A, Arul Maharshi Nagar, Kavettipatti, Vallipuram, Namakkal"

to Shri. Muneer through WhatsApp; that he was unaware of how the said cargo of 'Poppy Seed & Rice Bran' were transported from Chennai to Namakkal on 16/17.09.2024; that he was not even present in Namakkal during the arrival of said cargo of 'Poppy Seeds &

Rice Bran'; that he was unaware of why the said cargo of 'Poppy Seeds & Rice Bran' was delivered to Mr. Sathish's Paramathi warehouse and not to Mr. Boopathi's Annamalaiyar Traders warehouse; that after 02-03 days, Mr Boopathi contacted him asking to come to Namakkal stating that Mr Muneer was in Namakkal; that accordingly on 19.09.2024, he reached Namakkal by Bus; that upon reaching Namakkal, Mr Muneer asked him to come to one Hotel M/s Sanu International near Bus Stand, stating that he booked a room; by the time he was unaware that the said cargo of Poppy seeds and Rice Bran was destuffed at Mr. Sathish's Paramathi warehouse; that, he was of opinion that cargo was unloaded at M/s Annamalaiyar traders godown of Mr Boopathi; that during said visit to Namakkal he mostly stayed in the hotel itself as his role was only to sell the cover cargo Rice Bran; that on 21.09.2024, Mr. Boopathi shifted the Mixed cargo of Poppy Seed & Rice bran to M/s. Sri Annamalaiyar Traders godown, and then Mr Muneer and Mr Boopathi with the help of Mr Boopathi's warehouse labourers segregated the Poppy Seeds cargo from cover cargo Rice Bran; that during their stay in Namakkal, Mr Boopathi often used to come to said Hotel to discuss the segregation status of Poppy Seeds cargo; that, after completion of segregation, Mr. Muneer took him to M/s Sri Annamalaiyar Traders warehouse of Mr Boopathi; that there he found the subject cargo of Poppy seeds stacked in white coloured Bags; that Mr Muneer then took photos and videos of the said cargo of Poppy seeds; and that the very next day, one client namely Mr. Srinivasan came to said hotel and met Mr. Muneer for the cargo of Poppy Seed; that however, Mr Muneer not allowed him to directly interact with the client; that he was not aware of any other details of said Mr. Srinivasan; that however, he could recognize the client Mr Srinivasan by face; also, that the said Mr Srinivasan could speak Tamil and was from Guwahati; that he was unaware of the exact quantity of Poppy Seeds cargo and the quantity of Rice bran cargo but that subject cargo of Poppy Seeds was immediately shifted from M/s. Sri Annamalaiyar Traders warehouse of Mr. Boopathi; that, he was not aware of where the said cargo of Poppy Seeds was then shifted to, and that only Mr Muneer and the client Mr. Srinivasan would know the same; that thereafter, Mr. Muneer took him to Paramathi warehouse of Mr. Sathish; that, upon reaching, he noticed Bags of cover cargo Rice Bran readily available; that he verified and found the quality of said Rice bran cargo to be very low and that hence he could not sell the same; that, because of which, Mr. Muneer did not pay him the promised commission amount of Rs.20,000/- to Rs.25000/-; also that Mr Muneer left the hotel without paying due amount of Rs. 3000/-; that then the hotel person asked him to pay the said amount; that as he was not having any money, he contacted Mr Boopathi; that then Mr. Boopathi came to Hotel M/s. Sanu International in Enfield Bullet Bike, and paid the said amount of Rs.3000/-; that at the time Mr Boopathi informed him that the latter already gave Rs. 15,000/- to Mr Muneer; that thereafter, Mr Boopathi dropped him at the Namakkal Bus Stand and that from there he boarded bus to Tuticorin; that Mr Muneer lived somewhere in Mangaluru; and, that he used to contact Mr Muneer only over phone on Mob No. +91-98455 50330; that, he was not aware of any persons named Mr. V Chandrasekaran or Mr. Ajay Kumar; that it was only Mr. Muneer, who approached him for said consignment of Poppy Seeds; and that at the request of Mr Muneer, he introduced Mr. Boopathi for segregation and warehousing of said cargo of Poppy Seeds.

2.30 Extension of Time Limit for issuance of Show Cause Notice: **[RUD-37]**

The Principal Commissioner of Customs (Preventive), Custom House, Rajaji Salai, Chennai vide letter dated 29.04.2025 bearing DIN - 20250473MY0000001E5D extended the time limit for period of 06 months i.e., till 04.11.2025 for the issuance of Show Cause Notice in subject case, considering the facts and circumstances.

2.31 Upon verifying the CDR records of Shri. Aboobacker Muneer +91-9845550330, [Obtained from the Nodal officer of M/s. Bharti Airtel Limited vide email dated 06.12.2024 **marked as RUD-38**], it was found that during his stay in Namakkal, Mr Muneer was in continuous contact with Mr. Boopathi (+91-9443131887), Mr. Maximus (+91-9365871123), Mr. Chandrasekaran (+91-9841447004), and Mr. Thulasi Rajan Selvanayagam (+91- 9384196039).

2.32 Statement of Shri Thulasi Rajan S, Driver of Ashok Leyland Truck Bearing Reg No. TN38 CT 6975, dated 25.05.2025: [RUD-39A]

Mr Thulasi Rajan, Truck Driver, tendered his voluntary statement dt. 25.05.2025 under Section 108 of the Customs Act, 1962, wherein he interalia stated that his Mobile Nos. were +91-9384196039 & +91-8089747913, and mail id was thulasirajan1975@gmail.com; that he worked as a driver for the transport firm M/s. Sathy Transport Solutions situated at No. 05/470-1, Thadagam Road, Kalappanaiken Palayam Pirivu, Coimbatore 641108; that one Mr Sathiyamoorthy was the proprietor of firm; that Mr Sathiyamoorthy owned a total of 06 trucks; that he worked as truck driver for one of said trucks ie Ashok Leyland Ltd Boss LS 45 BS4 bearing Reg No. TN38 CT 6975; that Shri. Sathiyamoorthy, paid him monthly salary of Rs. 25,000/-; that on 26.09.2024, said Shri. Sathiyamoorthy contacted him over phone, and informed that there was a load of cargo in Namakkal to be delivered in Coimbatore; that at the time he was in Perambalur to deliver another cargo; that he informed the same to Shri Sathiyamoorthy to which the latter instructed him to go to Namakkal and transport the said cargo to Coimbatore, and shared the contact No. of client Shri. Srinivasan (Mobile No. 9500851908); that accordingly, after delivering the cargo in Perambalur, he travelled to Namakkal and contacted the said Shri Srinivasan; that Mr Srinivasan then shared him the location of M/s Sri Annamalaiyar Traders warehouse and asked for his Truck details; that accordingly, he shared Truck details Ashok Leyland Boss Reg No. TN38 CT 6975 to Mr. Srinivasan; that thereafter, Mr. Srinivasan forwarded him Mobile No. 9845550330 (Muneer alias Evergreen) and told him that said Mr Muneer was the contact person; also that Mr Srinivasan shared his Mob No 9384196039 to Shri Muneer; that thereafter at around 11:00 hrs, he received call from Mr Muneer, asking to come to location shared by Shri. Srinivasan; that accordingly, at around lunch time i.e., 14:00 hrs he reached the said location of M/s Sri Annamalaiyar Traders warehouse; that upon reaching he asked one supervisor available in said warehouse for the transport of cargo to Coimbatore; that the supervisor took him inside M/s. Sri Annamalaiyar Traders warehouse and showed him the cargo weighing around 10MTs packed in white coloured bags; that then 07-08 load-men readily available in said warehouse loaded the cargo on to his truck Ashok Leyland Boss BS4 Reg No. TN38 CT 6975; that the said loading took around 04-05 Hrs.; that at around 19:30 hrs, Mr Muneer came to M/s. Sri Annamalaiyar Traders warehouse premises, and provided him one cover containing invoice, e-way bill etc. to show the same to officers checking enroute; that meanwhile, client Mr. Srinivasan contacted him over phone and shared the location of one godown at No. 15, Madukkarai-Eachanari Road Coimbatore as place of delivery; that thereafter at around 20:00 hrs, he started from Namakkal to Eachanari-Madukkarai, Coimbatore along with the said cargo in his Ashok Leyland Boss truck TN38 CT 6975; that subsequently at around 01:30 Hrs the next day i.e. on 27.09.2024, he reached the said godown located at No.15, Eachanari Road, Madukkarai, Coimbatore, and contacted the client Shri. Srinivasan; that however, Mr Srinivasan asked him to wait till morning stating that it was very odd time; that then he slept in the truck itself; that at around 08:00 Hrs in the morning a lady (appeared to be servant maid) came to the godown, and opened lock; that thereafter, at around 08:30 hrs, 07-08 load-men came to said Eachanari-Madukkarai godown and started destuffing cargo from his Truck into the 1st floor of said godown, using the lift installed inside said building; that meanwhile, a laborer dragged one of the said bags from his truck onto his shoulder during which the said white coloured bag got shred due to rust-damage on his truck's platform and the load of poppy seed contained in the bag got spilled out onto his truck; that only then, he realized that the cargo was Poppy Seeds; that however, laborers then carefully lifted the said bag of poppy seeds, and through the lift secured in the first floor of said godown along with other bags of poppy seeds; that meanwhile Mr Srinivasan came to the godown in a car, monitored the destuffing of cargo and then left the premises after a brief period of time; that at around 12:30 hrs., after completion of de-stuffing the bags of poppy seeds, the elderly servant maid gave him Rs. 10,000/- in cash for the said transport; that he handed-over the cover containing 'invoice and eway bill' to said elderly servant lady, left the godown premises in his truck; that the same day i.e on 27.09.2024 during night at around 22:00 Hrs, Mr Sathiyamoorthy met him in the office of M/s Sathy Transport Solutions, and informed him that for the same client Mr. Srinivasan, 2nd cargo needs to be transported from Namakkal to Eachanari-Madukkarai, Coimbatore; that he asked Mr

Sathiyamoorthy to send another driver as he was fully tired; that however, Mr Sathiyamoorthy requested him to transport the said 2nd consignment of Shri Srinivasan, stating that he was already aware of the persons concerned i.e., Shri. Muneer and Shri. Srinivasan and the place of supply i.e., M/s Sri Annamalaiyar Traders, and the place of Delivery i.e. godown at No.15, Eachanari-Madukkarai Coimbatore, and that new drivers would face problem ascertaining locations exactly; that he agreed to same, and reached the warehouse of M/s Sri Annamalaiyar Traders at around 08:30 hrs in the morning on 28.09.2024; that then he directly contacted Shri Muneer and informed about his arrival; that the laborers then loaded identical white colored packed bags of poppy seeds similar to those of first consignment of poppy seed, on to his Truck; that however, the weight of cargo was around 9.5 MTs, slightly less than that of first consignment of poppy seed; that at around 12:30 hrs, after completion of loading, Muneer came to M/s Sri Annamalaiyar Traders warehouse and gave him the cover containing invoice & away bill etc.; that then he left the premises of M/s. Sri Annamalaiyar Traders, Namakkal and promptly reached the Eachanari-Madukkarai godown around 17:30 Hrs; that upon reaching, he contacted Mr. Srinivasan over phone and informed about his arrival; that at around 19:00 hrs, the elderly servant lady and the same set of 06-07 laborers arrived to godown and unloaded the bags of poppy seed from his truck into the first floor of said building; that he handed-over the cover containing invoice and away bill for the 2nd consignment to elderly servant lady and went to a nearby street vendor to have dinner; that upon returning, the elderly servant lady told him that Mr Srinivasan came and gave Rs.13,000 for transport charge; that after completion of destuffing, at around 23:00 hrs. in the night, the elderly servant lady gave him the said cash of Rs.13,000/-; that he took the money and left the godown premises in his truck; that the next morning around 10:00 hrs on 29.04.2024 he handed over the cash of Rs.13,000/- to his proprietor Mr. Sathiyamoorthy; and that accordingly, Mr. Sathiyamoorthy made entry related to receipt of payment in the register maintained at M/s. Sathy Transport Solutions. The truck driver Shri. Thulasi Rajan in corroboration to his statement, voluntarily submitted the following **[Marked as RUD-39B]**.

- a) screenshot of Shri. Srinivasan's contact i.e., (Mob No. 9500851908, contact saved as 'Amm - SRINIVASAN' bearing email id. 'vmptraders2012@gmail.com' with the banking name 'LAXMIPRIYA WO SREEN') and
- b) screenshot of Shri Muneer's contact i.e., (Mob No. 9845550330, contact saved as 'Evergreen' in his Samsung Galaxy A15 Mobile)

2.33 Statement of Shri Sathiyamoorthy S, Proprietor M/s Sathy Transport Solutions, Coimbatore dated 25.05.2025: [RUD-40A]

Shri Sathiyamoorthy S, Proprietor of M/s Sathy Transport Solutions Coimbatore, tendered his voluntary statement dt. 25.05.2025 under Section 108 of the Customs Act, 1962, wherein he interalia stated that his Mob Nos. were +91-9942140007 & +91-96777 88868; that his mail id. was sathitrans@gmail.com; that he runs a transport company in the name of M/s Sathy Transport Solutions (GST: 33BUEPS1895J1Z6) at No. 5/470-1, Thadagam Road, Kalappanaiken Palayam Pirivu, Kanuvai, Coimbatore, 641108; that he has '06' trucks running under said transport firm; that in the year 2019, he closed office at the above address and started operating from his home; that six months ago, he took the place behind Bharat Petroleum - Lakshmi oils petrol bunk compound at Luna Nagar, Coimbatore - 641025 on rental basis and started operating business from said premises; that in connection with subject consignment, during early hrs. on 26.09.2024, his friend Mr. Thangavel (Mob No. 9842228394 contact saved as 'LCV Thangavel 50' in his mobile) contacted him over phone, told that one cargo had to be transported from Namakkal to Coimbatore, and asked that if any of his trucks were close to Salem/Namakkal; that, at the time his truck Ashok Leyland Boss bearing reg no. TN38 CT 6975 was in Perambalur for delivering one consignment; that Mr Thulasi Rajan was driver for said truck; that he then informed same to Mr Thangavel; that Mr Thangavel then forwarded him the contact of Shri Srinivasan (Mobile No. 9500851908 saved as 'Vmptraders Srinivasan Thangavel' in his mobile) and asked to contact; that accordingly, he contacted Shri. Srinivasan over phone, wherein the latter informed that the cargo contained animal feed weighing around 08 MTs and the same need to be transported from Namakkal to Eachanari- Madukkarai, Coimbatore; that he agreed to transport the cargo for charge of Rs. 10,000/-, and shared the contact no. of his truck

driver Mr. Thulasi Rajan (Ph. 9384196039) to Mr Srinivasan; that he also informed his driver Mr. Thulasi Rajan about the trip and shared the contact of Mr. Srinivasan; that thereafter, it was his driver Shri. Thulasi Rajan who co-ordinated with the client Mr. Srinivasan and transported the cargo; that next day i.e on 27.09.2024, Mr Thulasi Rajan informed him that he delivered the cargo and collected the trip amount of Rs. 10,000/-; that accordingly he made an entry in his M/s Sathy Transport Solutions company register with label STS in page No.354 dated 26.09.2024; that he was unaware that the cargo was poppy seeds, neither his driver Shri. Thulasi Rajan informed him the same; that his driver Shri Thulasi Rajan was only concerned with driving and delivering and was not concerned regarding cargo; that further on 27.09.2024 night, Mr. Srinivasan contacted him, informed that one more similar cargo needed to be transported from same place of supply Namakkal to same delivery place Coimbatore and enquired whether any of his trucks were near Salem Namakkal; that at that time none of his trucks were near Salem/Namakkal, and that he had to send truck from Coimbatore and hence demanded Rs.3000/- more for the trip; that Mr. Srinivasan agreed to same; that he then asked his driver Mr Thulasi Rajan to carry out the said transport; that as per his instruction driver Mr Thulasi Rajan delivered 2nd consignment to Mr Srinivasan at his godown at Eachanari -Madukkarai Coimbatore in same Ashok Leyland truck Reg no. TN38CT6975; that, after completion of trip, during late in the night on 28.09.2024, Shri Thulasi Rajan S informed him that he delivered the cargo and collected trip charge Rs.13,000/-; that he then made entry in M/s Sathy Transport Solutions company register with label 'STS' in page No. 358 dated 28.09.2024; that he made said entries in the name of Mr Thangavel as he got the said client Mr. Srinivasan through Thangavel. Shri Sathiyamoorthy, in corroboration to his statement voluntarily submitted the following, **marked as RUD-40B.**

- a) Screenshot of Mr. Thangavel Contact (Mob No. 9842228394 saved as 'LCV Thangavel 50' in his Samsung galaxy A35 5G mobile & and Vivo Y100A)
- b) Screenshot of Mr. Srinivasan Contact (Mob No. 9500851908 saved as 'Vmptaders Srinivasan Thangavel' in his Samsung galaxy A35 5G mobile)
- c) M/s Sathy Transport Solutions company register with label 'STS'.

2.34 Verification caused at the godown/warehouse of Shri Srinivasan situated at No. 15, Madukkarai-Eachanari road, Coimbatore – 641105: [Verification Report marked as RUD-41]

In furtherance of investigation, on the same day i.e on 25.05.2025, the officers of DRI Chennai along with the officers of DRI Coimbatore caused verification at the godown of Mr. Srinivasan located at No. 15, Madukkarai-Eachanari Road, Coimbatore – 641105, where "02 consignments of subject cargo of smuggled poppy seeds" were delivered to Mr Srinivasan (Mob No. +91-9500851908, vmptaders2012@gmail.com) by the truck driver Mr. Thulasi Rajan, in Ashok Leyland Boss truck bearing Reg No. TN38CT6975. However, upon reaching the said premise, it was found locked. The officers then contacted the owner of godown on Mobile No. 9843416320 as available on the banner. The owner introduced himself as Shri Subramanian and over phone informed officers that he was not available and that he would send his son Shri Nakul. The officers then accordingly waited for Shri Nakul's arrival. Meanwhile, the driver Mr. Thulasi Rajan confirmed the place of delivery as the first floor of said godown. After a while, Shri Nakul arrived at the godown premises and informed the officers that one Shri. Srinivasan of Emerald Traders was the occupant of first floor of the said building; that Mr Srinivasan operated his business from the said premises for past 02 years; that however, due to some personal reasons Shri. Srinivasan vacated the premises one month ago. Further, Mr Nakul voluntarily provided the officers and the driver Mr. Thulasi Rajan a tour of first floor of said go-down. During verification, the premises was found completely emptied. However, as informed by driver Mr. Thulasi Rajan S, one Industrial Goods Lift, to lift the cargo from ground floor to first floor of said building was found. However, upon enquiry, Mr. Nakul informed the officers that he was unaware of the current whereabouts of said Shri Srinivasan.

2.35 Upon verifying the CDR of Mr Aboobacker Muneer +91-9845550330 [RUD-38], it was noticed that said Shri Muneer was in continuous contact with Shri. Srinivasan (Mob No. +91-9500851908) during the period of said acts of smuggling i.e., September, 2024

to October, 2024. Further enquiries caused in connection with M/s. VMP Traders and M/s. Emerald Traders revealed that both the firms were owned by Shri. Anandpadmanadan Srinivasan (alias Shri. Srinivasan), residing at No. 02/04, Arasu Paniyallar Nagar, Cheranmanagar, Vilankurichi, Coimbatore; that the firm M/s VMP Traders (GSTIN: 33HHJPS1748N1ZM) registered at No.2/17B, Arasu Paniyallar Nagar, Cheranmanagar, Coimbatore – 641035, had been inoperative since 2022; but that the second firm M/s Emerald Traders (GSTIN: 33HHJPS1748N2ZL) registered at No.159/2, Chekkumara Thottam veethi, Madukkarai, Coimbatore - 641 105 was active; also, that the firm M/s Emerald Traders had two other registered premises i.e at No.343C, Greenview Telecome Colony, Peelamedu, Coimbatore - 641004 and at No.15, Madukkarai-Eachanari road, Coimbatore 641105. Further upon verifying the firm's away bills, it was ascertained that M/s. Emerald Traders, recently in the month of May 2025, sold cargo of Poppy seeds to the firms, M/s Capital Impex (GSTIN: 29AAQFC3011R1ZY) in Bangalore, and M/s Kismat Traders (GSTIN: 33CEZPS9644R1ZY) in Chennai **[RUD-42]**. On reasonable belief, that Shri. Anandpadmanadan Srinivasan of M/s Emerald Traders, would be the one harbouring the subject cargo of smuggled Poppy seeds; and that he was selling the same in domestic markets and to the clients on behalf of Myanmar beneficiary, the officers of DRI caused search at the residential premises of Mr. Anandpadmanadan Srinivasan, and the business premises of M/s Emerald Traders, Coimbatore, M/s. Capital Impex, Bangalore, and M/s. Kismat Traders, Chennai.

2.36 Search conducted at the residence of Mr Anandpadmanadan Srinivasan located at No.2/17B, 1st floor, Arasu Paniyallar Nagar, Cheranmanagar, Coimbatore - 641035 and No.2/4, Arasu Paniyallar Nagar, Cheranmanagar, Coimbatore - 641035:

The very next day i.e., on 26.05.2025, officers of DRI, Chennai & DRI, Coimbatore visited the residential premises of Mr. Anandpadmanadan Srinivasan situated at No.2/4 Arasu Paniyallar Nagar, Cheranmanagar, Coimbatore 641035. However, upon reaching, one woman available at said residence informed the officers that just few months ago Mr. Anandpadmanadan Srinivasan vacated the said house and shifted to No.2/17B, Arasu Paniyallar Nagar, Cheranmanagar, Coimbatore, 641035, a few blocks away in the same locality. The officers then proceeded to the address at No. 02/17B, of same locality. Upon reaching, a middle-aged woman available at the said residence, introduced herself as Smt. S Laxmipriya wife of Shri Anandpadmanadan Srinivasan. Smt. Jaya kodi Mother-in-law of Smt. Laxmipriya was also present at the house.

Upon specific enquiry, Smt. Laxmipriya informed the officers that Shri Srinivasan was out of station at Guwahati, Assam. The officers then conducted systematic search of the said premises. During said search, the officers found and recovered under Mahazar proceedings dated 26.05.2025 **[Marked as RUD-43]**

- a) IEC & GST registration certificates of M/s. VMP Traders & M/s. Emerald Traders;
- b) Rental receipts of M/s Emerald Traders for warehouse premise situated at No.15, Madukkarai-Eachanari, Coimbatore;
- c) Rental agreement of M/s. Emerald Traders for warehouse situated at No. 159/02, Chekkumara Thottam Veethi, Madukkarai, Coimbatore 641105, dt. 02.05.2025;
- d) Accounts register containing payment details pertaining to the Myanmar National Shri. Ajay Kumar (referred as **"Ajay Yangoon"**) for the year 2023; **[RUD-44A]**
- e) records pertaining to payment of 200% penalty vide DRC-03 for transportation of Poppy Seed in the Truck No. HR38AH5963 by wrongly declaring as Mustard Seed under M/s MPL Dry Fruits (GSTIN No. 18HHJPS1748N1ZE) letter head **[RUD-44B]**

The officers then, seized the Mobile i.e., Oppo Reno3 Pro 4G bearing IMEI Nos. 86683004 5594291 & 866830045594283, and the Lenovo Laptop Sl. No. MP1BLZRJ with marking LE 300-14-68-4S1P 2500001923554, of Smt S Laxmipriya on reasonable belief that the same might contain some incriminating evidence/records concerning subject case. Also, upon specific query regarding the aforesaid Rental agreement, Smt. Laxmipriya W/o Mr. Anandpadmanadan Srinivasan, informed the officers that recently, in the month of May, 2025, they shifted M/s. Emerald Traders business operations from No. 15, Madukkarai-Eachanari road Coimbatore - 641105 to their own warehouse at No.159/2, Chekkumara Thottam Veethi, Madukkarai, Coimbatore - 641105;

2.37 Search conducted at the business premises of M/s. Emerald Traders, of Shri. Anandpadmanadan Srinivasan, located at No. 159/2, Chekkumara Thottam Veethi, Madukkarai, Coimbatore - 641105: [RUD-45A]

The officers of DRI Chennai and DRI Coimbatore proceeded to the godown premise of M/s Emerald Traders located at No.159/2, Chekkumara Thottam Veethi, Madukkarai, Coimbatore – 641105. Upon reaching, the said premises was found to be a newly constructed single storey warehouse; one middle-aged woman available at the premises introduced herself as Smt. Krishnaveni, manager of M/s. Emerald Traders. Upon specific query Smt. Krishnaveni informed the officers that Mr. Anandpadmanadan Srinivasan was the proprietor for said firm; also, that the other lady available at the said premises namely Smt. Baby was labour/staff to assist in day-to-day business activities.

The officers conducted systematic search of said warehouse premises. Inside the said godown, around 600-700 KGs of Poppy Seeds was found spread over big tarpaulins for drying and subsequent processing. Also, 27 white coloured stitched and packed bags containing Poppy seeds, each bag weighing around 50 KG, were found. On specific query concerning documentation evidencing licit possession of said cargo of poppy seeds, Smt. Krishnaveni informed the officers that she was unaware of same, and only the proprietor Mr. Anandpadmanadan Srinivasan would know.

The officers detained the said cargo of Poppy seeds weighing around 02MTs found harboured in the warehouse of M/s Emerald Traders, on reasonable belief that the same might be the subject cargo of poppy seeds smuggled from Myanmar. During search proceedings, the Manager of M/s Emerald Traders Smt. Krishnaveni voluntarily submitted the Rental receipts of M/s. Emerald Traders pertaining to the earlier business premises of said firm located at No.15, Madukkarai-Eachanari Road, Coimbatore. Upon verifying the receipts, it was ascertained that the same were issued by Mr. Subramanian Chandramohan (Mob No. +91-9843416320) to firm M/s Emerald Traders (GSTIN: 33HHJPS1748N2ZL) for the period December 2023 to January 2025 **[Marked as RUD-45B]**

2.38 Search conducted at the business premises of M/s Capital Impex, Marappana Palya, Bengaluru: [RUD-46]

On 26.05.2025, officers of DRI, CZU conducted search at the business Premises of M/s. Capital Impex, situated at No. 13/5, First Floor, Marappana Palya, Yeshwanthpur, Bengaluru. During search, both the partners of said firm viz. Mr. S Jilani Yakub and Mr. Mohammed Khalid, were present. Upon specific query, Mr. Jilani Yakub and Mr. Mohammed Khalid informed the officers that M/s Emerald Traders was regular supplier of Poppy seed; that Mr Srinivasan (Mobile No 9500851908) was the contact person of M/s Emerald Traders; that they recently purchased 1500 Kgs of poppy seeds at Rs. 410 /Kg from M/s. Emerald Traders, GST: 33HHJPS1748N2ZL vide invoice No. 31 dated 20.05.2025. However, upon examining the premises only 1495 KG of Poppy seed cargo was found, to which Mr Jilani Yakub and Mr. Mohammed Khalid informed that they took out a sample of 5 KG to show to the clients. Mr. Jilani Yakub further submitted the invoices and away bills pertaining to supplies of Poppy Seeds made by M/s Emerald Traders to his firm M/s Capital Impex.

- a) Invoice No. 39 dt 27.09.2024 and E-way Bill No. 5717 1194 2339
- b) Invoice No. 42 dt 28.09.2024 and E-way Bill No. 5117 1244 2799
- c) Invoice No. 44 dt 30.09.2024 and E-way Bill No. 5217 1324 0041
- d) Invoice No. 71 dt 23.12.2024 and E-way Bill No. 5917 4972 0998
- e) Invoice No. 70 dt 21.12.2024 and E-way Bill No. 5317 4892 2472
- f) Invoice No. 74 dt 26.12.2024 and E-way Bill No. 5317 5109 9255
- g) Invoice No. 75 dt 28.12.2024 and E-way Bill No. 5617 5229 1453
- h) Invoice No. 81 dt 09.01.2025
- i) Invoice No. 87 dt 08.03.2025 and E-way Bill No. 5117 8989 3016
- j) Invoice No. 88 dt 26.03.2025 and E-way Bill No. 5517 9230 4903
- k) Invoice No. 90 dt 31.03.2025 and E-way Bill No. 5317 9499 4201
- l) Invoice No. 31 dt 20.05.2025 and E-way Bill No. 5518 1819 9832
- m) Ledger copy of M/s. Capital Impex from 01.04.2024 to 24.05.2025

upon verifying the aforesaid invoices, it was noticed that during the period of said act of smuggling i.e., September 2024 to October 2024, the firm M/s Emerald Traders had

supplied multiple consignments of “Poppy Seeds” from Coimbatore to M/s. Capital Impex, Bengaluru, vide aforesaid invoices by mis-declaring the description of goods as ‘white sesame seeds’. The officers then detained the said cargo of Poppy seeds weighing 1495 KGs found harboured in the godown of M/s Capital Impex, Bengaluru, on reasonable belief that the same was subject cargo of poppy seeds smuggled from Myanmar.

2.39 Search conducted at the business premises of M/s Kismat Traders, Acharappan Street, Chennai: [RUD-47]

On 26.05.2025, officers of DRI,CZU conducted search at the business Premises of M/s Kismat Traders at No.41, 1st floor, Acharappan Street, Broadway, Chennai and at Shop No.10, No.78. Acharapan Street, Chennai 600 001. During search, Shri Jilani Zimary, nephew of proprietor Shri Sarfaraj and Shri Mohamed Shariq, accountant of M/s Kismat Traders were present. Upon specific query, Shri. Jilani informed the officers that they purchased 500 KG of poppy seed @ Rs.410/Kg from M/s Emerald Traders (GSTN 33HHJPS1748N2ZL) vide invoice No.32 dt 21.05.2025; Further, Shri Jilani informed the officers that the firm M/s Kismat Traders has one more business premises at Shop No.10, No.78, Acharapan Street, Chennai - 600001. The officers then straight away proceeded to the said premises and found the same to be a 300SQFT godown. Upon entering the said premises, 40 bags of Poppy Seeds aggregating to around 1000 KG were found, to which Mr. Jilani informed the officers that the same were procured locally. However, Mr Jilani failed to furnish any invoices and eway bills evidencing licit possession of said ‘1000 KG of Poppy Seeds’. Mr. Jilani Zimary further submitted the invoices and eway bills pertaining to supply of Poppy Seeds made by M/s Emerald Traders to M/s Kismat Traders, Chennai.

- a) Invoice No. 19 dt 21.04.2025
- b) Invoice No. 21 dt 05.05.2025
- c) Invoice No. 32 dt 21.05.2025 and E-way Bill No. 5218 1851 1363

upon examining the aforesaid invoices, it was noticed that the firm M/s Emerald Traders had supplied 02-03 consignments of poppy seed from Coimbatore to M/s Kismat Traders, Chennai, vide aforesaid invoices by mis-declaring the goods description as Mustard seed and white sesame seed. The officers then detained the entire cargo of Poppy seeds found harboured in the godown of M/s Kismat Traders, Chennai, on reasonable belief that the same might be the subject cargo of poppy seeds smuggled from Myanmar.

2.40 Statement of Smt. S Laxmipriya, W/o Mr Anandpadmanadan Srinivasan of M/s Emerald Traders, Coimbatore dated 28.05.2025: [RUD-48]

Smt. Laxmipriya, W/o Mr. Anandpadmanadan Srinivasan tendered her voluntary statement dt 28.05.2025 under Section 108 of Customs Act, 1962, wherein she interalia stated that her Mobile Nos. are +91-8072393729 & +91-8610632359; that her email id. is vmprtraders2017@gmail.com; that her husband Shri. A Srinivasan’s Mobile No. is +91-9500851908; that her husband Shri Anandpadmanadan Srinivasan runs 03 companies

- a) M/s VMP Traders (GSTIN: 33HHJPS1748N1ZM), No. 2/17B, Arasu Paniyallar Nagar, Cheranmanagar, Vilankurichi, Coimbatore – 641035;
- b) M/s Emerald Traders (GSTIN: 33HHJPS1748N2ZL), No. 343C, Greenview Telecom Colony, Peelamedu, Coimbatore – 641004; and
- c) M/s MPL Dry Fruits (GSTIN: 18HHJPS1748N1ZE), 2nd Floor, Zen Complex, B.K.K. Kakoti Road, Ulubari Charali Ulubari, Guwahati, Assam – 781007;

that she and her husband Shri A Srinivasan together operate said businesses; that they deal in purchase and sales of Poppy Seed, Areca Nut, Mustard Seed, White Sesame Seed etc.; that her husband Shri Srinivasan was the sole proprietor for all said 03 businesses; that Shri Srinivasan dealt with suppliers, clients, logistics, payments, and transactions for said 03 businesses; that she generated Invoices & E-way Bills as per the instructions of Mr Srinivasan and maintained register for business transactions; that due to personal issues, in the year 2022 they cancelled the GST Registration and stopped doing business in the name of M/s VMP traders; that they were currently carrying out business in name of M/s. Emerald Traders, Coimbatore & M/s MPL Dry Fruits, Guwahati; that in the year 2023, they shifted the business premise of M/s Emerald Traders to No. 15, Madukkarai-

Eachanari road, Coimbatore – 641105; that the said premises was rented from one Shri. Chandramohan for monthly rent of Rs.40000/-; that they operated M/s Emerald Traders from the said rented premise for a period of 02 years; that recently, in the month of May, 2025, they shifted M/s Emerald Traders Business to her own warehouse situated at No. 159/02, Chekkumara Thottam Veethi, Madukkarai, Coimbatore, 641105.

In connection with subject consignment of Poppy seed, Smt Laxmipriya inter-alia stated that her husband Mr Srinivasan was acquainted with one Myanmar National Shri Ajay since 2023; that Mr. Ajay imported Poppy Seeds consignments into India; that once the cargo of poppy seeds got cleared from the customs, either Mr. Ajay himself or any of his associates would transport the cargo to M/s Emerald Traders at No. 15, Madukkarai Eachanari Road, Coimbatore - 641105 for processing & subsequent sale; that they used to segregate bags in lots, cut open the bags, dry the poppy cargo, filter out poppy dust with the machinery available in M/s Emerald Traders godown, repack processed poppy seeds in waterproof bags and sell the same to clients; that most of the time Mr Ajay himself would refer clients; that as a trading firm they generated invoices & eway bills, and transported the cargo of poppy seed to clients referred by Mr. Ajay; that clients usually directly make payments to Shri Ajay; that however, sometimes the customers would make payment to them, wherein they cut processing charge of Rs.40/- per KG and pay the rest to Mr Ajay.

Smt. S Laxmipriya inter-alia had gone through the statement of Mr. Thulasi Rajan driver of truck bearing Reg No. TN38 CT 6975 dt 25.05.2025 and agreed to the fact that on 27.09.2024 & 28.09.2024, the aforesaid truck driver delivered 10 MTs of Poppy Seeds and 9.5 MTs of Poppy Seeds respectively to M/s Emerald Traders godown at Madukkarai-Eachanari; Smt. Laxmipriya also stated that her husband Mr Srinivasan was present at warehouse of M/s Emerald Traders during delivery of said consignments of Poppy seeds cargo; that however she was not aware of the fact that the cargo was smuggled; that the elderly lady referred by truck driver Shri Thulasi Rajan was Smt. Krishnaveni, M/s. Emerald Traders warehouse Manager; that Smt. Krishnaveni had been working for M/s. Emerald Traders for past few years; that she used to manage all activities at M/s Emerald Traders godown namely locking-unlocking & cleaning of premise, receiving cargo/goods, arranging local load-men for unloading & loading of goods, receiving invoices & eway bills for purchased goods, drying & processing of poppy seeds, and handing over the invoices & e-way bills to truck drivers during sale of goods etc.; that, they paid a monthly salary of Rs.10,000/- to Rs.15,000/- to her; that Smt. Krishnaveni usually secures documentation i.e., invoices and eway bills concerning purchase & sales in the warehouse; that however during May, 2025, they shifted business from warehouse at No. 15A-B, Madukkarai-Eachanari road to warehouse at No. 159/2, Chekkumara Thottam Veethi; that during said shifting, they disposed-off much of the said documentation considering the same as redundant; that however, she received the e-way bills no. 561711181319 dt 26.09.2024 and no. 511712 529823 dated 28.09.2024 and respective invoices i.e. NT 036-24-25 dated 26.09.2024 & NT 041-24-25 dated 28.09.2024 vide which said 02 consignments of poppy seed were delivered to M/s. Emerald Traders by the driver Shri. Thulasi Rajan S, from her husband Mr Srinivasan through WhatsApp on 28.09.2024; that, during the early hours on 27.09.2024, said driver Shri Thulasi Rajan S delivered around 10 MTs of Poppy seeds to M/s Emerald Traders warehouse in Madukkarai-Eachanari from Namakkal; that Shri Srinivasan took delivery of said cargo of Poppy seed and her manager Smt Krishnaveni caused the same to be secured in the warehouse; that thereafter workers started drying & processing the said cargo of Poppy Seeds and that on same day evening, Mr Ajay referred one customer M/s Capital Impex to Shri Srinivasan over phone; that Shri Srinivasan inturn forwarded the details of M/s. Capital Impex (received from Shri. Ajay) to her on WhatsApp; that as per the instructions of her husband Mr Srinivasan, she generated invoice and eway bills to M/s Capital Impex for the sale of subject cargo of Poppy Seeds; that in similar manner they sold the said cargo of Poppy seeds to other buyers as well, namely

- a) 33EWWPR3546E1Z1 / Nageswara Traders, Chennai,
- b) 29AAQFC3011R1ZY / Capital Impex, Bangalore,
- c) 23AANFN7729C1Z8 / Navkar Agro, Neemuch,

d) 33BTGPM0045M1ZQ / Evergreen Trading Agency, Chennai;

and that they delivered subject cargo of Poppy seeds via M/s Orange Cargo Carriers and M/s VRL logistics to the clients; that in connection with said consignment by the end of September 2024, Shri. Ajay informed her husband Shri Srinivasan that the former had caused import of one consignment of poppy seeds and that the same was cleared from customs and transported to Namakkal; that Shri Ajay also shared the videos and photographs of said cargo of Poppy seeds, shot inside M/s. Sri Annamalaiyar Traders Namakkal (Nearby Sree Aishvariya Mahal Karur - Namakkal Hwy, Kavettipatti) through WhatsApp; that Mr. Ajay instructed Mr. Srinivasan for processing and sale of said cargo of poppy seeds, and shared the contact details of Shri Muneer (Mob No. +91-9845550330); that her husband Mr Srinivasan apprised her concerning same; that accordingly, Mr Srinivasan contacted Mr Muneer regarding transport of said cargo of Poppy seeds from M/s Sri Annamalaiyar Traders, Namakkal to M/s. Emerald Traders, Eachanari-Madukkarai; that however, Shri Muneer requested Mr Srinivasan to generate away bill stating that he could not generate the same; that adhering to the request of Mr Muneer, her husband Shri Srinivasan then requested the authorized person of M/s Nageswara Traders, Cuddalore to generate away bill for said consignment of Poppy Seeds; that, M/s. Nageswara Traders mostly dealt in white Sesame Seeds, also that during September, 2024 M/s Nageswara Traders had no inward supply of Poppy Seeds; that hence Mr. Srinivasan requested M/s Nageswara Traders to generate e-way bills without any product description, but with bona fide Truck No. TN38 CT 6975 & quantity particulars, and to issue invoices with product description as 'White Sesame Seeds' to avoid complications during transportation of said cargo, wherein sales tax officers might verify away bills & corresponding invoices; that accordingly, M/s. Nageswara Traders generated away bill no. 561711181319 dated 26.09.2024, and away bill no. 511712529823 dated 28.09.2024 without any product description but with bona fide Truck No. TN38CT6975 and the invoices i.e. NT 036-24-25 dated 26.09.2024 & NT 041-24-25 dated 28.09.2024 with product description as 'white sesame seeds' and shared the same to her husband Shri Srinivasan, who in-turn forwarded the said fraud invoices and away bills to Shri Muneer; that it was Shri. Muneer who inturn handed over said fake invoices and away bills to the driver of Truck No. TN38CT6975 Mr. Thulasi Rajan vide which said consignment of 'Poppy Seeds' was transported from Namakkal to M/s. Emerald Traders in Madukkarai-Eachanari on 26.09.2024 and 28.09.2024; that as M/s Emerald Traders received the said cargo of Poppy seeds under inward supply as White Sesame seed, they could not generate sales invoices with product description as Poppy seeds; that also, Mr Ajay instructed them to sell the said cargo of Poppy seeds to clients by declaring product description as White Sesame seeds, because White Sesame seed invoices were generated with taxable value at Rs. 90/KG, which attracts significantly less GST compared to Poppy seeds, wherein taxable value would be between Rs.700 -Rs.800/KG; and that hence they sold the said cargo of Poppy seeds by mis-declaring same as White Sesame seeds in the sales invoices; also, that they were unable to sell the full cargo of said 19.5 MTs of Poppy Seeds due to less client base; and that her husband Shri. Srinivasan informed Shri Ajay regarding the same; that Shri Ajay then asked Shri Srinivasan to return remaining cargo of around 08 MT of Poppy seeds; that Shri Srinivasan agreed and apprised her regarding the same; that after few days, on 25.10.2025 Shri Ajay had sent truck for transportation of left out cargo of 08 MT of Poppy seeds; that Mr. Srinivasan informed Smt. Krishnaveni (alias Jayasri), Manager regarding same; that then the remaining 08 MT of said cargo of Poppy seeds was loaded on to said truck and was returned to Shri Ajay;

Smt. Laxmipriya, W/o Mr Anandpadmanadan Srinivasan, in corroboration to her statement submitted the following documents and records, in a SanDisk 32GB Pen drive bearing Sl. No. SDCZ50-032G-135; and vide email dt 28.05.2025 from her son's mail id mathesh10fcb12@gmail.com to the official mail id. of DRI i.e., driczu@gov.in [Mail marked as RUD-49].

- 1) Contact of Mr. Ajay (Mob +95 9 42819 8898, Myanmar); [RUD-50A]
- 2) Contact of 'Mr. Muneer Ji - Mob No. +91-9845550330' messaged by Mr. Ajay; [RUD-50B]
- 3) forwarded message of Land Mark for M/s. Sri Annamalaiyar Traders, Namakkal

‘Near Sree Aishwariya Mahal ஸ்ரீ ஐஸ்வர்யா மஹால் Karur - Namakkal Hwy, Kavettipatti, Tamil Nadu 637003, India’ [RUD-50C]

- 4) e-way bills no. 561711181319 dated 26.09.2024, and no. 511712 529823 dated 28.09.2024; and respective invoices i.e. NT 036-24-25 dated 26.09.2024, and NT 041-24-25 dated 28.09.2024; **[RUD-50D]**
- 5) WhatsApp message containing the details of client M/s Capital Impex, Bengaluru referred by Shri Ajay; **[RUD-50E]**
- 6) video graphs of subject consignment of poppy seeds, shot in the premises of M/s. Sri Annamalaiyar Traders, Namakkal; **[RUD-51]**
- 7) fraudulent sales invoices generated by M/s. Emerald Traders, for the sales of said cargo of ‘Poppy seed’ under mis-declaration as ‘white sesame seed’. **[RUD-52]**
 - a) M/s Capital Impex – Invoice No:39 dated 27.09.2024 500 KGs, e-way bill 5317 1193 0035 dated 27.09.2024
 - b) M/s Capital Impex – Invoice No:42 dated 28.09.2024 800 KGs, e-way bill 5117 1244 2799 dated 28.09.2024
 - c) M/s Capital Impex – Invoice No:44 dated 30.09.2024 700 KGs, e-way bill 5217 1324 0041 dated 30.09.2024
 - d) M/s Nageswara Traders - Invoice No:49 dated 07.10.2024 850 KGs, e-way bill 5117 1622 2746 dated 07.10.2024
 - e) M/s Nageswara Traders - Invoice No:50 dated 08.10.2024 850 KGs, e-way bill 5117 1675 8791 dated 08.10.2024
 - f) M/s Navkar Agro – Invoice No:55 dated 19.10.2024 1000 KGs, e-way bill 5817 2165 1402 dated 19.10.2024
 - g) M/s Navkar Agro – Invoice No:56 dated 21.10.2024 1000 KGs, e-way bill 5917 2217 2976 dated 21.10.2024
 - h) M/s Evergreen Trading Agency – Invoice No:59 dated 28.10.2024 1850 KGs, e-way bill 5217 2555 5889 dated 28.10.2024; and
- 7) the Aadhar details of Shri Muneer i.e., Mr Aboobacker Muneer (DOB – 20.12.1977), S/o BK Abbas, No.22-4-608, Mahakali Padpu Road, near railway gate, Kankanady, Mangalore – 575 002 Aadhar No. 6171 9823 5539; received form her husband Shri Srinivasan in the month of October, 2024.
- 8) The audio recording of Shri. Aboobacker Muneer dated 27.05.2025, received from her husband Mr Anandpadmanadan Srinivasan, wherein Mr Muneer revealed the fact that the subject consignment of Poppy seeds was clandestinely removed from the CFS with help of Shri Chandrasekaran; **[RUD-53]**

2.41 Statement of Shri. Sarfaraj Bavani, Proprietor of M/s Kismat Traders, Chennai dated 30.05.2025: [RUD-54]

Mr Sarfaraj Bavani of M/s Kismat Traders, Acharappan Street, Chennai tendered his voluntary statement dated 30.05.2025, under Section 108 of the Customs Act, 1962, wherein he interalia stated that his Mobile No. is +91-8668082810; that his email id. is kismattraders3@gmail.com; that he was operating business in the name of M/s. Kismat Traders (GSTIN - 33CEZPS9644R1ZY) registered at Old No. 78, New No. 64, Acharappan Street, Chennai - 600001; that they dealt in purchase & sale of agro-products like Poppy seed, white sesame seeds, pulses etc.; that he was unaware of the firm named M/s Alina Overseas Trading; also that during the period of said act of smuggling ie Sep - Dec 2024, he was not acquainted with Shri Srinivasan; that during March - April 2025, vide market enquiry he came to know that one Shri. Anandpadmanadan Srinivasan (Srinivasan) was supplying cargo of poppy seed to multiple businesses; that then, he got Shri Srinivasan’s Mob no. +91-95008 51908, and contacted him asking if the latter could supply cargo of poppy seed to his firm M/s Kismat Traders; that he also asked Shri Srinivasan regarding the source of his Poppy seeds cargo; that Shri Srinivasan informed him that he procured the poppy seeds cargo from Madhya Pradesh and was legal; that then he negotiated the price and Shri Srinivasan agreed to supply poppy seeds @ Rs.850/- per KG; that as per the deal, he received one cargo of Poppy seeds on 21.05.2025 vide e-way bill No. 521818 511363 from Shri Srinivasan’s M/s. Emerald Traders, Coimbatore; that he was unaware of the fraudulent practices that were being followed during import of ‘poppy seeds’; that however, he was well aware that in domestic purchase and sale of Poppy seeds two types of sham practices usually happen namely

- a) transporting poppy seeds by mis-declaring same as ‘White Sesame Seeds’ or

- 'Mustard Seeds' @ Rs. 90/- per KG as taxable value; or
- b) rightly declaring the cargo as 'poppy seeds' but under-declaring the value as Rs. 400/- to Rs.500/- instead of the actual rate of Rs. 850/- to lower the GST;

that he received total three consignments of 'Poppy Seeds' from Shri. Srinivasan of M/s. Emerald Traders; that, on 21.04.2025, he received the first consignment of poppy seeds from M/s. Emerald Traders vide Invoice No. 19 dt 21.04.2025; that he received 500 Kgs of Poppy seed @ Rs.850/- per KG vide said Invoice but under misdeclaration as 500 Kgs of White sesame seeds @ Rs.90/- per KG; that though invoice value for said consignment was only Rs. 47,250/- (including 5% GST), actual transaction value was Rs. 4,32,000/- (including transportation charges); that for said consignment he made 02 payments i.e., Rs. 47,250/- (invoice value) and Rs. 3,84,750/- (balance value) to M/s. Emerald Traders A/c no.1778135000003124 (IFSC KVB L0001778); that Mr Srinivasan informed him that he would issue dummy invoices to off-set the aforesaid balance value of Rs.3,84,750/-; that accordingly, he issued one dummy Invoice no. 21 dated 05.05.2025 for Rs.94,500/- with product description as Mustard seed; that thereafter on 12.05.2025 he received 2nd consignment of poppy seed from M/s Emerald Traders vide Invoice No. 28 dt 12.05.2025 i.e 500 Kg of Poppy seed @ Rs.850/- per Kg but as informed earlier under misdeclaration as 500 Kgs of White Sesame seed @ Rs. 90/- per KG; that, also for 2nd consignment the Invoice value was only Rs.47,250/- (including 5% GST) the actual transaction value was Rs.4,50,000/- (including transportation charges); that for 2nd consignment also he made 02 separate payments Rs. 2,00,000/- & Rs. 2,50,000/- to M/s. Emerald Traders on the aforesaid A/c no.1778135000003124 (IFSC KVB L0001778); that along with said invoice no. 28 dt 12.05.2025, Mr Srinivasan issued us one dummy Invoice no. 29 dt 12.05.2025 for Rs. 47,250/- with product description as 'White Sesame Seeds' to off-set the balance payments; that thereafter on 21.05.2025, he received the 3rd consignment of poppy seed from M/s. Emerald Traders vide Invoice No. 32 dated 21.05.2025 i.e., 500 KGs of Poppy seeds @ Rs. 850/- per KG, but by under-declaring the value as 500 KGs of Poppy seeds @ Rs. 410/- per KG; that though Invoice value for said consignment was Rs. 2,15,250/- (including 5% GST), actual transaction value was Rs.4,50,000/- (including the transport charges); that for said 3rd consignment he was yet to make the payment to M/s. Emerald Traders; that he was unaware of from where and how Shri Srinivasan had been procuring said cargo of poppy seeds i.e., whether importing or purchasing domestically; that he was not aware of any persons named S/Shri. Ajay and Muneer; that he procured the said 03 consignments of poppy seeds from Shri. Srinivasan, only under impression that the latter was legally procuring the poppy cargo from Madhya Pradesh; also that of the said '1500 KG of Poppy seeds' that he had purchased from Mr Srinivasan, he already sold 1180 KGs @ Rs.860/- - Rs.870/- per Kg, and was left out with only 320 Kg of poppy seeds; and the remaining cargo of 1120 KGs of poppy seeds that officers of DRI detained in M/s. Kismat Traders warehouse at No. 41, first floor, Aacharappan Street, Broadway, Chennai - 600001 vide Mahazar dt 26.05.2025 was domestically procured from multiple firms, and not from Shri Srinivasan of M/s. Emerald Traders.

2.42 Statement of Shri Anandpadmanadan Srinivasan, Proprietor of M/s Emerald Traders, Madukkarai-Eachanari, Coimbatore dated 02.06.2025: [RUD-55]

Mr. Anandpadmanadan Srinivasan of M/s Emerald Traders, Coimbatore tendered his voluntary statement dated 02.06.2025, under Section 108 of the Customs Act, 1962, wherein he inter-alia stated that his Mob Nos. are +91-9500851908 & +91-8822445921; that his email ids. are vmptraders2017@gmail.com and emeraldtraders49@gmail.com; that he was operating businesses in the name of

- a) M/s Emerald Traders (GSTIN: 33HHJPS1748N2ZL),
No. 159/2, Chekkumara Thottam Veethi, Madukkarai, Coimbatore, 641105; and
- b) M/s MPL Dry Fruits (GSTIN: 18HHJPS1748N1ZE),
2nd Floor, Zen Complex, Ulubari Charali Ulubari, Guwahati, Assam – 781007;

that he was the sole proprietor for both firms; that, he dealt in purchase & sale of Poppy Seeds, Areca Nuts, Mustard Seeds, White Sesame Seeds etc.; that recently, in the month of May 2025, he shifted M/s Emerald Traders business premise from No.15 Madukkarai -Eachanari, Coimbatore 641105 to No.159/2 Chekkumara Thottam Veethi Madukkarai Coimbatore 641105; that the said premises at 'Chekkumara Thottam Veethi' was owned

by his wife Smt. S Laxmipriya, and that she leased the same to him to run M/s. Emerald Traders business operations.

Mr. Anandpadmanadan Srinivasan had interalia gone through the statements of Shri. Sathiyamoorthy S (Proprietor of M/s Sathy Transport Solutions) dated 25.05.2025, and Shri Thulasi Rajan S (driver of truck Reg No. TN38CT6975) dated 25.05.2025, and admitted that on 26.09.2024 & 27.09.2024, he contacted Shri Sathiyamoorthy S through his acquaintance Mr. Thangavel (Mobile No. +91-9842228394) for transport of 19.5 MTs of “poppy seeds cargo” from the premises of M/s. Sri Annamalaiyar Traders in Namakkal to his M/s Emerald Traders premise at No.15, Madukkarai-Eachanari, Coimbatore; that he only contacted Shri. Sathiyamoorthy S over phone, but never met him in person; that however, he met the driver Mr Thulasi Rajan when the latter delivered the cargo of poppy seeds to his M/s Emerald Traders warehouse on 27.09.2024; that as per his instruction, the driver Mr. Thulasi Rajan S,

- a) on 26.09.2024, transported 10 MTs of subject cargo of Poppy Seed from M/s. Sri Annamalaiyar Traders, Namakkal to M/s Emerald Traders, Coimbatore; and again
- b) on 28.09.2024, transported 9.5 MTs of subject cargo of Poppy Seeds from the same M/s Sri Annamalaiyar Traders, Namakkal to M/s Emerald Traders, Coimbatore;

that on aforesaid dates of 27.09.2024 & 28.09.2024, he only received said consignments of Poppy Seeds weighing around 10 MTs & 9.5 MTs respectively at M/s Emerald Traders warehouse in Coimbatore; but that at time of delivery he was oblivious of fact that same was smuggled cargo; that he further paid transport charge of Rs.10000/- & Rs.13000/- respectively to the driver Mr. Thulasi Rajan for the said two trips.

Shri Anandpadmanadan Srinivasan, in connection with the ongoing investigation stated that he got acquainted with Mr Ajay Kumar in the year 2023; that Mr Ajay was a Myanmar National; that he met Shri. Ajay 03 to 04 times in Guwahati, Assam; that Shri. Ajay used to import consignments of poppy seeds; that after customs clearance, Mr Ajay transported cargo of poppy seed to his firm M/s Emerald Traders for processing and sale to clients/customers; that as per the instructions of Shri Ajay Kumar he processed cargo of poppy seed in M/s Emerald Traders firm, filtered out poppy dust, re-packed processed poppy seed in waterproof bags and sold the same to customers; that the customers were referred by Shri Ajay himself; also, that quantity of poppy cargo & the price at which the same had to be sold to the clients was decided by Shri Ajay Kumar himself; that his M/s Emerald Traders firm generated invoices & away bills and transported apprised quantity of ‘Poppy Cargo’ to clients referred by Mr. Ajay; that Mr. Ajay forwarded his bank account details and the contact detail of his associate to the clients/customers; that accordingly, clients made payments directly to Shri Ajay’s bank account, or his associate would come and collect sale proceeds in cash from the clients; that however sometimes clients would make payment to his firm M/s Emerald Traders, he would deduct processing charge of Rs.40/- per Kg and pay remaining amount to Mr Ajay’s bank account; that in connection with subject consignment of poppy seeds, Mr Ajay contacted him on 25.09.2024 through WhatsApp and informed that one consignment of poppy seeds was imported and cleared from customs; that Mr. Ajay also told him that said cargo of poppy seed was at Namakkal and, shared the images and videos of same through WhatsApp; that Mr. Ajay asked him to process the said Poppy seeds cargo and sell the same to buyers/clients; that he agreed under impression that the said cargo got proper Customs Clearance; that Mr. Ajay asked to share GSTIN details of his firm M/s. Emerald Traders, Madukkarai; that accordingly, he messaged the GSTIN and address of M/s. Emerald Traders to Mr. Ajay; that Mr. Ajay then messaged the cargo pick-up location as

*‘Near Sree Aishwariya Mahal ஸ்ரீ ஐஸ்வர்யா மஹால்
Karur - Namakkal Hwy, Kavettipatti, Tamil Nadu 637003, India’*

that accordingly, he arranged a truck from Mr Sathiyamoorthy of M/s Sathy Transport Solutions, for the transport of said cargo of poppy seeds from Namakkal to M/s. Emerald Traders warehouse in Coimbatore; that the very next day i.e., on 26.09.2024, he travelled from Coimbatore to Namakkal in the morning hours to verify quality of cargo; that upon reaching, Shri Ajay shared the Mobile No. of ‘Mr. Muneer Ji - 9845550330’,

and told him to contact said Shri Muneer; that accordingly, he contacted Mr. Muneer over phone and then met him at Hotel Sri Aswin Grand in Namakkal; that during the said meeting, he asked Shri. Muneer to take him to M/s. Sri Annamalaiyar Traders to verify the quality of cargo; but that Mr. Muneer refused to take him to the warehouse, and instead showed him the sample of said cargo of poppy seeds that he already had; that trusting the same, during afternoon, he left Namakkal and reached Coimbatore; that the same day evening, at around 18:00 Hrs. Mr. Ajay shared him the billing details of client M/s Capital impex, Bengaluru (9900907050), and asked him to send 02 MTs of subject cargo of poppy seeds to said client; that meanwhile Mr. Muneer also contacted him over phone and requested him to generate invoice and away bill for the transport of said cargo of Poppy seeds from Namakkal to Coimbatore; that Mr. Muneer informed him that despite multiple attempts, he was unable to generate away bill to M/s Emerald Traders GSTIN & address, also that he was willing to pay the GST amount for the said bills; that he then requested his friend Mr. Satish Subramanian (+91-8754005502) of M/s Nageswara Traders (GSTIN 33EWWP R3546E1Z1) for the same; that Shri Satish Subramanian informed him that for the said period he did not have any inward supplies of poppy seed and could not issue sales invoices for poppy seed; that he requested Mr. Satish Subramanian to issue invoice with goods description as White Sesame Seeds which the latter regularly deals in; that he shared the quantities of subject cargo of Poppy seeds i.e., 10MTs & 9.5MTs and the truck no. TN38CT6975 to M/s. Nageswara Traders; that as per his request, M/s Nageswara Traders generated the invoices i.e., NT 036-24-25 dated 26.09.2024 and NT 041-24-25 dated 28.09.2024 with product description as “White Sesame seeds”, and e-way bills No. 561711181319 dated 26.09.2024 and No. 511712529823 dated 28.09.2024 with bona fide Truck registration No. TN38CT6975, and shared the documents to him; that he in-turn messaged the said invoices & e-way bills to Shri Muneer; and Mr. Muneer in-turn handed over the same to the driver of truck No. TN38CT6975 viz. Shri Thulasi Rajan S; that the driver Mr. Thulasi Rajan S transported said two consignments of ‘Poppy Seeds weighing 10 MTs & 9.5 MTs’ from M/s Sri Annamalaiyar Traders, Namakkal to his firm M/s Emerald Traders godown in Madukkarai -Eachanari on 26.09.2024 and 28.09.2024; that he received the said two consignments at his warehouse and paid transportation charge of Rs. 10,000/- and Rs. 13,000/- respectively to driver Shri Thulasi Rajan S for said 02 trips; that thereafter, he asked his manager Smt. Krishnaveni to process said cargo of Poppy seeds, and transport 02MTs of said cargo to M/s. Capital Impex; that however, due to delay in processing, he was able to send only 500 KGs of poppy seeds to M/s. Capital impex as 1st consignment vide Invoice No. 39 dt 27.09.2024 e-way bill 53171193 0035 dt 27.09.2024; that further, as his M/s. Emerald Traders received subject cargo of Poppy seeds under inward supply as white sesame seeds, sales invoice could not be generated with product description as ‘Poppy seeds’, also that Mr. Ajay instructed to sell said cargo of Poppy seed to clients by mentioning product description as White Sesame seeds and accordingly White Sesame seeds invoices were generated with taxable value @ Rs. 90/KG that attract low GST compared to Poppy seeds wherein taxable value would be around Rs.700/KG - Rs.800/KG; that, as per said instructions of Mr Ajay he sold the said cargo of Poppy seeds by generating invoices with product description as White Sesame Seeds; also, that processing of said cargo of poppy seeds got delayed due to notable quantity of “Rice bran dust” found inside said cargo of poppy seed bags; that thereafter in similar manner he sold the said cargo of Mr. Ajay’s Poppy Seed consignment to few other buyers as well, namely

- a) 33EWWPR3546E1Z1 / Nageswara Traders, Chennai
(Satish Subramanian, +91-8754005502)
- b) 29AAQFC3011R1ZY / Capital Impex, Bangalore
(+91-9900907050, Khalid)
- c) 23AANFN7729C1Z8 / Navkar Agro, Neemuch
(Sanjay, +91-8770091328)
- d) 33BTGPM0045M1ZQ / Evergreen Trading Agency, Chennai
(+91-9845550330, Muneer)

under mis-declaration as ‘White Sesame Seeds’, vide invoices and away bills listed **[RUD-52]** below

- a) M/s. Capital Impex – Invoice No:39 dated 27.09.2024, 500 KGs, e-way bill 5317 11930035 dated 27.09.2024
- b) M/s. Capital Impex – Invoice No:42 dated 28.09.2024, 800 KGs, e-way bill 5117 12442799 dated 28.09.2024
- c) M/s. Capital Impex – Invoice No:44 dated 30.09.2024, 700 KGs, e-way bill 5217 13240041 dated 30.09.2024
- d) M/s. Nageswara Traders – 1000 KG (Invoice and eway bill not available) (approx. Rs.7,50,000/- @ Rs.750/KG)
- e) M/s. Nageswara Traders – Invoice No:49 dated 07.10.2024, 850 KGs, e-way bill 511716222746 dated 07.10.2024 (approx. Rs.6,37,500/- @ Rs.750/KG)
- f) M/s. Nageswara Traders – Invoice No:50 dated 08.10.2024, 1550 KG, e-way bill 511716758791 dated 08.10.2024 (approx. Rs.11,62,500/- @ Rs.750/KG)
- g) M/s. Nageswara Traders – 800 KGs (Invoice and eway bill not available) (approx. Rs.6,00,000/- @ Rs.750/KG)
- h) One Bihar Party – 300 KGs (Invoice and eway bill not available) (approx. Rs.2,34,000/- @ Rs.780/KG)
- i) M/s. Navkar Agro – Invoice No:55 dated 19.10.2024 1000 KGs, e-way bill 5817 21651402 dated 19.10.2024
- j) M/s. Navkar Agro – Invoice No:56 dated 21.10.2024 1000 KGs, e-way bill 5917 22172976 dated 21.10.2024
- k) M/s Evergreen Trading – Invoice No:59 dated 28.10.2024 1850 KGs, e-way bill 521725555889 dated 28.10.2024;

that since 1st week of October, 2024, Shri. Ajay started repeatedly sending messages for sale proceeds; that he informed Mr Ajay that M/s Nageswara Traders was small firm and would not be able to send sale proceeds immediately; that Mr Ajay then started annoying him by repeatedly sending text messages and voice-record messages; that Mr. Ajay, also shared his Standard chartered bank A/c details

- a) Account Holder: Shri Ajay Kumar
Account No. 52212285757, Bank: Standard chartered bank,
IFSC: SCBL0036020, Branch: Barakhamba Road, Delhi,

asking to share the same to M/s. Nageswara Traders for payment of sale proceeds; that accordingly, he forwarded said bank A/c details of Shri. Ajay to M/s Nageswara Traders, and the latter for urgency in payment of sale proceeds; that accordingly, on 08.10.2024, M/s Nageswara Traders made payment of Rs.1,00,000/- from bank account of Mr Satish Subramaniam and Rs.1,00,000/- from bank account of Mr. Ramachandran to aforesaid bank account of Mr. Ajay Kumar; that he received said payment transaction screenshots from M/s Nageswara Traders and shared the same to Shri Ajay through WhatsApp; that thereafter, on Oct 28 2024, he received payment of Rs.1,89,000/- (Invoice amount) from M/s Navkar Agro and in-turn transferred the said amount to aforesaid bank account of Mr Ajay; that thereafter M/s Nageswara Traders made part payments of said consignment sale proceeds to aforesaid Standard Chartered Bank A/c of Shri. Ajay Kumar on multiple dates. The list of all said sale proceeds transactions made to Mr Ajay was provided below.

- a) 08.10.2024, Ramachandran D, ICICI Bank Limited, Rs. 100,000.00/-
- b) 08.10.2024, Satish Subramaniam, ICICI Bank Limited, Rs. 100,000.00/-
- c) 10.10.2024, Satish Subramaniam, ICICI Bank Limited, Rs. 600,000.00/-
- d) 28.10.2024, Emerald Traders, Karur Vysya Bank, Rs. 189,000.00/-
(On behalf of M/s Navkar Agro, not included in the ledger below)
- e) 12.11.2024, Nageswara Traders, ICICI Bank Ltd, Rs. 700,000.00/-
- f) 12.11.2024, Satish Subramaniam, ICICI Bank Limited, Rs. 300,000.00/-
- g) 27.11.2024, Emerald Traders, Karur Vysya Bank, Rs. 218,800.00/-
(On behalf of M/s Nageswara Traders)
- h) 13.12.2024, Satish Subramaniam, ICICI Bank Limited, Rs. 100,000.00/-
- i) 13.12.2024, Satish Subramaniam, ICICI Bank Limited, Rs. 99,900.00/-

Mr Anandpadmanadan Srinivasan interalia, stated the ledger account details pertaining to the subject consignment of poppy seeds sold to M/s. Nageswara Traders and the Bihar party, as provided below.

- a) M/s Nageswara Traders - Rs. 31,50,000/- @ Rs.750/KG
- b) Bihar party - Rs.2,34,000/- @ Rs.780/KG

- c) Total sale proceeds to be paid to Shri Ajay - Rs. 33,84,000/-;
- d) However, Processing Charges - 8,00,000/- @ Rs.40/KG
- e) Truck TN38CT6975 charges from Namakkal to Coimbatore - Rs. 23,000/-
- f) GST invoice amount for M/s. Nageswara Traders invoices i.e., NT 036-24-25 dated 26.09.2024 and NT 041-24-25 dated 28.09.2024 - Rs. 96,000/-
- g) Charges deducted from sale proceeds to be paid to Shri Ajay - Rs.9,19,000/-
- h) Final sale proceeds to be paid to Shri Ajay - Rs. 24,65,000/-
- i) sale proceeds already paid as per list of transactions above - Rs.22,18,700/-
- j) Pending sale proceeds yet to be paid to Shri Ajay - Rs.2,46,300/-

that Shri. Ajay, has one more bank account...

- a) Account Holder: Shri Ajay Kumar
Account No. 309026176705, Bank: RBL bank
IFSC: RATN0000458, Branch: G.S. Road, Guwahati

that while making aforesaid payments, one-time payment transaction got cancelled and the amount got returned; that thereafter he tried multiple times to make payment to the Standard Chartered Bank A/c of Mr Ajay, but the same got declined; that upon informing the same, Mr Ajay shared his aforesaid alternate bank account details i.e., RBL Bank; that he was unaware of how and when Shri Ajay received the sale proceeds from M/s. Capital Impex & M/s. Evergreen Trading Agency; that both the said clients were referred by Shri Ajay himself, and that hence they never made any payments to him; that, by the end of October 2024 he was unable to sell full cargo of said 19.5 MT of poppy seed and informed Shri. Ajay regarding the same; that Shri. Ajay then asked him to return remaining cargo of said consignment of poppy seed; that after few days on 25.10.2025, Mr. Ajay contacted him and informed that he had sent a truck for transportation of left out cargo of 08 MTs of Poppy seeds and asked to return the same; that accordingly the remaining 08 MTs of Poppy seed cargo was then loaded on to said truck and was returned; that the said cargo of 08 MTs of poppy seed were then transported to Delhi but that he was unaware of where exactly and to whom the said cargo of 08 MTs of poppy seeds was delivered to; that only Shri Ajay would know the same; that he was unaware of from where and when Shri Ajay imported such consignments of Poppy seeds, and that the latter never shares any import documents i.e. Bill of Lading or Bill of Entry to M/s Emerald Traders; also that the cargo of Poppy seeds detained at the warehouses of M/s Kismat Traders Chennai, M/s Capital Impex Bengaluru, and at M/s Emerald Traders Madukkarai were domestically procured from one firm namely M/s Shri Variety Agency, GSTIN No 23AHSP8992K1ZA, Madhya Pradesh; that, it had already been 07 to 08 months since the said act of smuggling; that the subject cargo of poppy seed pertaining to Shri Ajay's Poppy consignment had entirely been sold in the domestic markets, and that the same could not be reclaimed.

Shri Anandpadmanadan Srinivasan, inter-alia provided the Mob No. +95 9 42819 8898, and LinkedIn profile of Shri. Ajay Kumar, Managing Director at Royal Empire King Co. Ltd. Jambi, Indonesia (PT. Royal Surya Brothers), and further furnished the Aadhar details of Shri Muneer @ Aboobacker Muneer (DOB 20.12.1977), S/o B K Abbas, No. 22 -4-608 Mahakali Padpu Road, Near Railway Gate, Mangalore, Kankanady, Aadhar No. 6171 9823 5539, readily available in his Mobile Phone.

2.43 Summonses issued to Mr Aboobacker Muneer, Proprietor M/s Evergreen Trading Agency, Chennai: [RUD-56]

Simultaneous to the ongoing investigation proceedings multiple summonses were issued to Shri. Aboobacker Muneer of M/s Evergreen Trading Agency, Chennai requiring to appear before the office of DRI, Chennai, and to co-operate for the investigation. Date wise list of summonses issued to Shri. Aboobacker Muneer are as provided below.....

- a) summons dated 25.03.2025
- b) summons dated 28.03.2025
- c) summons dated 03.04.2025
- d) summons dated 15.04.2025

However, Shri Aboobacker Muneer did not appear for the investigation proceedings and remained absconding. Meanwhile Mr Aboobacker Muneer filed Anticipatory Bail petition during May 2025. However, considering the merits of subject case, the Hon'ble Court of Sessions at Chennai dismissed the said Anticipatory Bail petition vide order CrI.M.P.No. 3532/2025 dt. 08.05.2025. After dismissal of said Anticipatory Bail petition, the officers

of DRI,CZU issued further summonses to Mr. Aboobacker Muneer, which are as provided below:

- e) summons dated 13.05.2025
- f) summons dated 20.05.2025

requiring him to co-operate for the ongoing investigation proceedings. However, despite repeated summonses, Shri. Aboobacker Muneer neither appeared before the office of DRI nor co-operated for the ongoing investigation.

Subsequently, on 03.06.2025, the Officers of DRI received specific input that Mr. Aboobacker Muneer lodged at the Hotel Chandra Park in Egmore. Accordingly, the officers of DRI reached said Hotel Chandra Park in Egmore, and required Mr Aboobacker Muneer to appear and co-operate for the ongoing investigation. Shri Aboobacker Muneer then accompanied the officers of DRI to DRI Chennai office situated at No 27, G.N Chetty Road, T. Nagar.

2.44 Statement of Shri Aboobacker Muneer, Proprietor of M/s Evergreen Trading Agency, Chennai dated 03/04.06.2025: [RUD-57]

Shri Aboobacker Muneer of M/s Evergreen Trading Agency, Chennai tendered his voluntary statement dated 03/04.06.2025, under Section 108 of the Customs Act, 1962, wherein he interalia stated that his Mobile Nos were +91-9845550330 & +91-8748987616; that his mail id was evergreen9119@gmail.com; that his permanent residence was at No 22-4-608, Mahakali Padpu Road, Kankanady, Mangaluru, Dakshin Kannada – 575002; that he was operating business in the name of M/s. Evergreen Trading Agency (GSTIN- 33BTGPM0045M1ZQ) registered at No. 01, Muthumari Chetty Street, Chennai; that he usually dealt in purchase and sale of Beedi Leaves, Turmeric, Areca Nuts & Supari; that earlier he used to operate business in name of M/s. Bharat Supari Traders, but that the associated GSTIN & IEC M/s Bharat Supari Traders got suspended in the year 2018-19 but that he didn't renew the same; that he got acquainted with one Mr. Ajay 05-06 years ago; that Mr Ajay was Myanmar Citizen; that Mr. Ajay's Mob Nos. were +91-6379293796 (Indian No.), and +95-9428198898 (Myanmar No.); that, Shri. Ajay often used to contact him through WhatsApp from the aforesaid Myanmar number; that during August, 2024, Shri Ajay apprised him regarding the plan to import subject consignment of Poppy Seeds in the guise of Rice Bran from Myanmar, and asked if he was interested in coordinating and clearing the same; that Shri Ajay further informed him that one Shri Krishna Chand was the investor for the said consignment of Poppy seed; that Shri Ajay even offered him commission of Rs. 4,00,000/- @ Rs. 20/- per KG of Poppy Seeds; that, he agreed to abet said act of smuggling, as he needed money at that time; that concerning aforesaid plan, he enquired in the market for customs clearing agents who could clandestinely clear the said cargo of Poppy Seeds from the Notified Customs Area; that in line, he got reference of one custom clearing agent Mr V Chandrasekaran +91-9841447004; that he contacted Shri. V. Chandrasekaran over phone, explained the prospects of importing consignment of Poppy seeds in the guise of Rice Bran, and asked him for clandestine removal of same from the Notified Customs area; that Shri V Chandrasekaran agreed to abet the said act of smuggling but demanded an aggregate amount of Rs.28,00,000/- commission stating that to carry out said clandestine clearance, commissions needed to be paid to the staff of CFS as well; that he then informed Shri Ajay regarding the same, and shared the mob no.+91-9841447004; that Shri Ajay then contacted Shri Chandrasekaran and discussed the possibilities for clandestine removal of the smuggled cargo of Poppy seeds; that Shri. Ajay then directed him to coordinate with Shri Chandrasekaran for said smuggling; that thereafter, Shri Ajay, Shri Chandrasekaran and himself were in continuous contact with each other devising the modus for said clandestine removal of the poppy seeds; that Mr. Ajay devised the idea of concealing the subject cargo of Poppy Seeds by mixing same in the bags of Cover Cargo 'Rice Bran', and to segregate and sell the same after clandestine removal from Notified Customs Area; that Mr. V Chandrasekaran then informed that he would coordinate with CFS executive and cause clandestine removal of subject cargo of Poppy seeds and Rice Bran from the Notified Customs Area and for substitution of same with the locally procured cargo of Rice Bran, to evade detection by Customs Authorities; that upon finalizing the same, Shri V Chandrasekaran arranged one proxy IEC i.e., M/s. Alina Overseas Trading (IEC No. CSIPG0170P), and shared the same to him; that he in turn shared the said IEC particulars to Mr Ajay through WhatsApp; that meanwhile Mr.

Chandrasekaran coordinated with the executives of M/s Sudharsan CFS and convinced them for the clandestine removal of subject consignment of poppy seeds; that thereafter, as per the devised modus, Shri Ajay exported subject cargo of poppy seeds and the cover cargo of Rice Bran from Myanmar under concealment and mis-declaration under Bill of Lading No. BLPLRGN2401980 dated 05.09.2024 in two containers viz. BLZU4220861 & BLZU4221364 in the name of proxy IEC M/s Alina Overseas Trading; that Mr. Ajay then shared the copies of invoice, packing list and Bill of Lading No. BLPLRGN2401980 dated 05.09.2024 to him on WhatsApp, and he in-turn forwarded the said documents to Shri. Chandrasekaran; that Shri Ajay also told him to identify some buyer for the sale of cover cargo i.e. Rice Bran; that accordingly, he got the reference of a broker Mr. Maximus +91-9365871123; that Mr Maximus had good contacts in the business of Rice Bran; that he contacted Shri Maximus and asked for arranging buyer/client for the cargo of Rice Bran; that as commission he offered 50% of the sale proceed of Rice Bran to Mr Maximus and planned to pay the remaining 50% of said sale proceeds to Shri Ajay; that Shri Maximus agreed to the same and informed him that Namakkal has abundant set of poultry farms wherein Rice Bran was used as Animal Feed, and directed him to transport the cargo to Namakkal, and that he would find buyer there; that then he informed Mr. Maximus that the subject cargo was a mix of Rice Bran and Poppy Seeds, and that the same had to be segregated before the sale; that Shri Maximus then apprised him of one Mr Boopathi in Namakkal who had a warehouse and segregating & sorting machines; that he discussed the same with Mr Ajay and together they decided to transport said consignment of poppy seeds to Namakkal from the CFS, with the plan of segregating cover cargo i.e., Rice Bran from actual cargo i.e., Poppy seeds, sale of Rice Bran in Namakkal, and subsequent sale of 'Poppy seeds' in domestic markets; that upon arrival of subject consignment of 'Poppy seeds' to Kattupalli Port, Shri. Chandrasekaran caused PNR movement of said 02 import containers to M/s Sudharsan CFS on 13.09.2024; that Shri Chandrasekaran contacted him over phone and informed the same; that then he instructed Mr Chandrasekaran to arrange trucks for transportation of said cargo of poppy seed and rice bran to Namakkal; that the very next day i.e., on 14.09.2024, he booked train ticket from Mysore to Chennai i.e., Train No. 20608 (MAS VANDEBHARAT), boarded the train around 15:00 Hrs. in the afternoon and reached Chennai around 20:00 Hrs. in the night; that he booked room in Hotel Apple Palace, Mannadi and lodged himself; that he contacted Mr. Chandrasekaran and informed the address of said hotel; that then, Mr Chandrasekaran came to the Hotel Apple Palace and met him; that during said meeting Shri Chandrasekaran informed him that the executives of M/s Sudharsan CFS agreed to clandestinely remove subject cargo of Poppy seed from the import containers, that he already arranged 02 empty trucks i.e. TN52L0184(SNJ) & TN52Q0524(KRN) for transportation of subject cargo of poppy seeds to Namakkal, also, that he arranged 02 trucks of locally procured Rice bran to substitute subject cargo of poppy seed in said containers; and that he immediately wanted payment for executing the same; that he then asked Shri Ajay over phone for payment and shared the Bank account details of Mr. Chandrasekaran to Shri Ajay; that same day night, Shri Chandrasekaran co-ordinated with the executives of M/s. Sudharsan CFS, and removed the import cargo of poppy seed and rice bran from the import containers and substituted the same with locally procured Rice bran bags; but that due to delay in payment the 02 trucks TN52L0184(SNJ) and TN52Q0524(KRN) loaded with actual import cargo of Poppy Seed & Rice bran were not Gated-out and were parked in parking area of M/s Sudharsan CFS; that Shri Ajay then transferred Rs.5,00,000/- to the Indian Bank account of Mr V Chandrasekaran on 15.09.2024, and the very next day i.e., 16.09.2024 Shri. Ajay made another payment of Rs.3,50,000/- to said Indian bank account of Shri Chandrasekaran; that Shri. Chandrasekaran made payment to Executives of M/s. Sudharsan CFS in cash and Gated-out the two trucks TN52L 0184(SNJ) and TN52Q 0524(KRN); that meanwhile he contacted Mr Maximus and asked for the exact address of Shri Boopathi's warehouse in Namakkal; that accordingly, Shri Maximus shared the GSTIN and Warehouse address details of Shri Boopathi i.e., M/s Sri Annamalaiyar Traders, GSTN 33AMZPB5994P1ZZ, No.01/494A, Arul Maharishi Nagar, Kavettipatti, Vallipuram Namakkal, and the contact No. 9443131887 of Shri. Boopathi on WhatsApp; that he in-turn forwarded the same to Shri V Chandrasekaran; that accordingly, Mr. Chandrasekaran forged one dummy/fake e-way bill no. 511694475590 dt. 16.09.2024, mentioning supplier as fake firm M/s. Sky Care Exims (GSTIN 33AZNTV8835C1ZY), and recipient as Shri. Boopathi's firm M/s. Sri Annamalaiyar Traders, GSTN 33AMZPB5994P1ZZ, for the aforesaid trucks TN52 L

0184 (SNJ) and TN52 Q 0524 (KRN), and caused the same to be handed over to the said Truck drivers; that the truck drivers then started from Chennai to Namakkal with loaded cargo of poppy seeds and Rice Bran in their trucks; that he coordinated with said truck drivers while starting from Chennai, and shared the mobile no. 9443131887 of Mr Boopathi for further correspondence; that role of Mr Chandrasekaran was over in Chennai itself; that the concealed poppy seed were destuffed at M/s. Sudharsan Logistics CFS and the same were smuggled out of customs area without payment of customs duty and without filing the Bill of Entry; that on the same day i.e., 16.09.2024, simultaneously he booked a bus ticket from Chennai to Namakkal in M/s SKT Travels, boarded the bus at around 22:00 hrs in Chennai and reached Namakkal next day morning i.e., on 17.09.2024; that he took Rs.25,000/- from Mr. Chandrasekaran in cash for personal expenses while leaving from Chennai; that by the time he reached Namakkal, subject cargo of smuggled Poppy Seeds and the cover cargo of Rice Bran already reached Namakkal; that since during journey/ travelling he could not properly coordinate the Truck Drivers, Shri Boopathi himself co-ordinated and guided said 02 Truck drivers to Namakkal; that upon reaching Namakkal, he booked room in hotel Sri Aswin Grand and lodged himself; that he promptly contacted Shri Boopathi over phone and informed his arrival to Namakkal and the address details of said Hotel Sri Aswin Grand; that Mr. Boopathi then came to hotel Sri Aswin Grand in car and met him; that Mr. Boopathi informed him that due to space issue he caused the subject cargo of smuggled poppy seed and rice bran to be unloaded at one Shri Sathish's warehouse; that thereafter, he along with Shri Boopathi went to Shri. Sathish Paramathi warehouse; that upon reaching, he noticed the loadmen destuffing bags of subject cargo from said trucks into Shri Sathish Paramathi warehouse; that no specific markings were there on the said bags to differentiate the bags containing "sole Rice Bran" from the bags containing "Mixed cargo of rice bran and poppy seed"; that during destuffing, he directed the loadmen to verify cargo inside each bag by making holes, and then to place the bags containing 'sole Rice Bran' and the bags containing 'Mixed Cargo of Rice Bran and Poppy seeds' separately; that accordingly, the loadmen verified each bag for 'sole Rice Bran' or 'rice bran with mixed poppy Seed' and placed cargo separately; that he then returned to his room in hotel Sri Aswin Grand; that of the said 56 MTs of import cargo, 25 MTs were solely rice bran bags and the remaining 31 MTs were bags of mixed cargo both Rice bran and Poppy seeds; that the next day i.e. on 18.09.2024, he vacated hotel Sri Aswin Grand due to expensive room rent, and shifted to Hotel Sanu International near Namakkal Bus stand; that then he contacted Shri Maximus over phone informed him that subject cargo of Poppy seeds and Rice Bran reached Namakkal, and asked him to reach Namakkal for the sale of Cover Cargo i.e. rice bran; that accordingly, on 19.09.2024 Mr Maximus came to Namakkal, reached the Hotel Sanu International and met him; that Mr. Maximus was not concerned with the cargo of Poppy seed, but came only for the sale of cover cargo i.e Rice Bran; that he was in continuous contact with Mr Boopathi for the next 02 days i.e. 19.09.2024 & 20.09.2024, however segregation of mixed cargo had not been carried out as Mr Boopathi remained busy with other works; that later on 21.09.2024 he along with Mr Boopathi went to Mr. Sathish's Paramathi warehouse for carrying out the segregation of Poppy seed from the 31 MT of mixed cargo; that however, he noticed that Mr Sathish's Paramathi warehouse was small and insufficient for segregation; that, he discussed the same with Shri Boopathi and asked to transport subject cargo to M/s. Sri Annamalaiyar Traders warehouse where segregating & sorting machinery was available; that then Shri Boopathi arranged load-men and truck, and transported the 31 MT of Mixed Cargo bags to M/s Sri Annamalaiyar Traders warehouse; and the remaining 25 MT of sole Rice Bran bags remained at Shri. Sathish Paramathi warehouse; that Mr Boopathi then instructed his labour for segregation of Poppy seed from the said 31 MTs of Mixed Cargo bags; that the load-men then took turns and started segregating poppy seeds from the Mixed cargo with the machinery available in M/s Sri Annamalaiyar Traders warehouse; that however, it took around 03-04 days for segregating Poppy seeds from said 31 MTs of Mixed Cargo; that after segregating, 20 MTs turned out to be Poppy seeds and remaining 11 MTs was Rice bran; that after completion of segregation activities, on 25.09.2024 he informed the same to Myanmar National Shri Ajay; that he then took Photographs and Videos of said 20MTs of Poppy seeds cargo secured in M/s. Sri Annamalaiyar Traders warehouse, and shared the same to Shri Ajay through WhatsApp; that Shri. Ajay then ascertained same with Shri Krishna Chand, and then shared the mobile No. +91-

9500851908 of one Shri Srinivasan buyer/client; that Mr Ajay told him that he shared the aforesaid Photographs and videos of the 20MTs of Poppy Seeds cargo to Shri Srinivasan and informed that said Shri. Srinivasan would contact him concerning the sale; that Shri. Ajay also shared the GSTIN & address details of Shri Srinivasan's firm M/s Emerald Traders, Coimbatore and asked him to fabricate invoices and e-way bills for the transport of said cargo of 20 MTs of Poppy seeds from Namakkal to Coimbatore; that Mr Ajay then asked him to share the location of M/s Sri Annamalaiyar traders; that accordingly he forwarded the location as provided below in message through WhatsApp.

*'Near Sree Aishvariya Mahal ஸ்ரீ ஐஸ்வரியா மஹால் Karur - Namakkal Hwy,
Kavettipatti, Tamil Nadu 637003, India'*

that meanwhile he vacated his room in hotel Sanu International and Checked-in to Hotel Sri Aswin Grand on 25.09.2024, and then contacted Shri V Chandrasekaran over phone and asked to fabricate invoices and e-way bills for the transport of said cargo of 20 MTs of Poppy seeds from Namakkal to Coimbatore; that however Mr Chandrasekaran refused to forge said invoices and e-way bills, stating that his role was only to clandestinely clear the cargo from customs area and to transport the same from Chennai to Namakkal; that as informed by Shri Ajay, the next day on 26.09.2024 Shri Srinivasan came to Namakkal and met him in Hotel Sri Aswin Grand; that he discussed concerning the transport, and sale of said cargo of 20 MTs of Poppy seed, with Shri Srinivasan in the reception area of said Hotel Sri Aswin Grand; that Mr. Srinivasan arranged a truck to transport said cargo of Poppy seed, and asked him regarding the invoice and e-way bill for the same; that as Shri Chandrasekaran refused to forge the same, he requested Mr. Srinivasan to generate the said invoices and e-way bills for the transport of said cargo of 20 MTs of Poppy seeds from Namakkal to Coimbatore; that Shri. Srinivasan agreed to the same, and asked him to escort to the warehouse of M/s Sri Annamalaiyar Traders to verify the quality of poppy seed cargo; that however as per the instructions of Mr. Ajay he refused for the same but showed the sample of said cargo of Poppy seeds available in the hotel room, and affirmed that the cargo would be of same quality; that thereafter Mr Srinivasan shared the mobile no. +91-9384196039 of said Truck Driver; that on same day i.e on 26.09.2024 at around 11:30 Hrs. he contacted the said truck driver to confirm his arrival to Namakkal for said transportation; that accordingly, the driver reached Sree Aishvariya Mahal in Namakkal around 14:00 hrs; that he was in hotel during the time, and so guided the driver to M/s. Sri Annamalaiyar Traders over phone; that he informed Mr Boopathi regarding arrival of said Truck for shifting the cargo of poppy seeds to Coimbatore, and instructed the latter to arrange load-men and stuff the cargo of Poppy seeds in said Truck; that Shri Boopathi and his load-men loaded around 10 MTs of poppy seeds onto said Truck bearing Reg No. TN38CT6975, and caused transportation of same to Coimbatore. that the said Truck i.e TN38CT6975 was a small one and could only accommodate 10 MTs of Cargo, and hence they were unable to transport the entire cargo of 20 MTs of poppy seed at once; that two days later i.e., on 28.09.2024 the same truck TN38CT6975 and same driver having Mob No. 9384196039 came to M/s. Sri Annamalaiyar Traders to transport 2nd load of 10 MTs of Poppy seeds to Coimbatore; that as usual, he informed Mr. Boopathi regarding arrival of Truck, and Shri Boopathi and his load-men loaded around 9.5 MT of poppy seed onto the said Truck bearing Reg No. TN38CT6975, and caused the transportation of same to Coimbatore; that he was unaware of how the said difference of 500 KGs happened; that on the whole 19.5 MTs of smuggled cargo of poppy seeds was transported to M/s Emerald Traders warehouse premises of Mr Srinivasan in Coimbatore; that he contacted Mr. Ajay over phone, and informed the same; that accordingly, Mr Ajay paid Rs.1,50,000/- to the Axis Bank account of M/s Sri Annamalaiyar Traders for his role in entire operation; that he then asked for his commission amount of Rs.4,00,000/-; that Shri Ajay informed him to collect the same from one Mr Khalid of M/s Capital Impex Bangalore, and shared him the contact of said Mr Khalid +91-9900907050; that accordingly, he left Namakkal; that later, he met Shri Khalid of M/s. Capital Impex in Bengaluru and realized Rs. 4,00,000/- in cash; also, that on 28.09.2024 he took Rs.15,000/- from Shri Boopathi vide GPay for his personal expenses; that however, he did not return the same; also that Shri Maximus gave the cover cargo of Rice Bran to Shri Sathish for subsequent sale; that Shri Sathish sold the said cover cargo of Rice Bran i.e. 36MTs in domestic Markets, but did not return the sale proceeds to Mr Maximus, stating to off-set said sale proceeds from the dues Mr Maximus owed to Shri. Sathish; that subsequently, during November, 2024, he came to

know that Shri Chandrasekaran was arrested in connection with the subject consignment of poppy seeds, and informed the same to Mr Ajay; that soon after release from Prison, Shri Chandrasekaran contacted him and asked to repay amount of Rs.25,000/-; that he then came to Chennai, and paid the said amount of Rs.25,000/- in cash; that subsequently, in the month of March, 2025, the officers of DRI came to his residence at No. 22-4-608, Mahakali Padpu Road, Kankanady, Mangaluru; that understanding the circumstances, he absconded from his residence and formatted his mobile phone to avoid getting caught but that the officers of DRI repeatedly sent summons to appear for ongoing investigation; that fearing arrest he switched-off his Mob No. 9845550330 and filed for an Anticipatory Bail petition during May 2025 but that the same was dismissed by the Hon'ble Court of Sessions at Chennai vide CrI.M.P.No.3532/2025 order dated 08.05.2025.

Shri Aboobacker Muneer further deposed that the initial plan was to conceal only 14 MTs of Poppy seed; that Mr Chandrasekaran was not informed of the exact quantities of actual cargo i.e Poppy Seed and the cover cargo i.e Rice Bran; that he himself was not aware of fact that the said consignment contained 20 MTs of Poppy seed, till segregation of same in the warehouse of M/s Sri Annamalaiyar traders in Namakkal; that he thought it was only 14 MTs of Poppy seeds; that he not aware of the subsequent sale proceedings of said cargo of Poppy seeds; but, that he received one consignment of 1850 KG of Poppy seeds from Shri Srinivasan's M/s. Emerald Traders vide Invoice No:59 dated 28.10.2024 under mis-declaration as white sesame seeds & away bill 521725555889 dt 28.10.2024; that Shri Srinivasan was unable to sell the entire cargo of 19.5 MTs of Poppy seeds; that Shri Ajay then instructed Shri Srinivasan to return the remaining cargo of Poppy seeds, available with the latter; that Shri Ajay then contacted him over phone and asked to sell the same by offering a commission of Rs.30 per KG of Poppy seed; that accordingly, the aforesaid consignment of 1850 KGs of Poppy seed was transported to his M/s. Evergreen Trading Agency, at No.01, Muthumari Chetty Street, Chennai; that he co-ordinated with the truck driver and asked him to deliver the said cargo of 1850KG of Poppy seed at one godown in Royapuram; that as per his instructions, the driver brought the said cargo of poppy seeds to the Royapuram godown and delivered the same; that thereafter, with the help of one broker named Shri Hasan, he sold the 1850 KGs of poppy seeds in domestic markets, and realized an amount of Rs. 18,50,000/- (@ Rs.1000 per KG of Poppy seeds); that of the said Rs.18,50,000/-, he kept commission of Rs.50,000/- to Rs.60,000/-, and handed over the remaining sale proceeds in cash to one of the associates of Shri Ajay.

Shri Aboobacker Muneer had inter-alia gone through his IndusInd Bank Account No. 159845550330 IFSC. INDB0000067 Mangalore Branch and admitted that Myanmar National Shri Ajay provided him finances for executing the said act of smuggling. Details were as provided below.....

- a) On 15.09.2024 received Rs. 35,000/- from Shri Ajay, and on 16.09.2024 received Rs. 5,000/- from Shri Ajay for payment of advance to Trucks transporting subject cargo of poppy seeds from Chennai to Namakkal
- b) On 17.09.2024 received Rs. 39,000/- from Shri Ajay, and on 18.09.2024 received Rs.15,000/- from Shri Ajay for final payment toward Trucks transporting subject cargo of poppy seeds from Chennai to Namakkal
- c) On 20.09.2024 received Rs.20,000/- from Shri Ajay to procure White colored PP Bags for re-packing the subject cargo of poppy seeds
- d) On 29.10.2024 received Rs.10,000/- from Shri Ajay to pay truck transport charge for transporting one consignment of 1850 KG of subject cargo of smuggled Poppy seeds from Coimbatore to his firm M/s Evergreen Trading Agency in Chennai
- e) Other than above-mentioned receipts, he received Rs.90,000/- from Shri Ajay for his personal expenses

that Shri. Ajay has 02 bank accounts one in Standard Chartered bank and the other in RBL Bank; details were as provided below....

- a) Account Holder: Shri Ajay Kumar
Account No. 52212285757, Bank: Standard chartered bank,
IFSC: SCBL0036020, Branch: Barakhamba Road, Delhi,
- b) Account Holder: Shri Ajay Kumar
Account No. 309026176705, Bank: RBL bank,
IFSC: RATN0000458, Branch: G.S. Road, Guwahati,

that on the whole Shri. Ajay paid Rs. 28,00,000/- to Shri. V Chandrasekaran i.e., around Rs. 10,00,000/- to Rs. 11,00,000/- through Bank transfers, and the remaining amount through Hawala in cash; that, he was not the actual beneficiary for subject consignment of Poppy Seeds; that the Myanmar Citizens Shri. Ajay and Shri Krishna Chand were the actual beneficiaries for said consignment of Poppy Seeds; that he only executed the said modus of smuggling & clandestine removal of subject cargo of poppy seeds from Notified Customs Area of M/s Sudharsan CFS without filing any Bill of Entry, for financial gains; also, that said Mr Ajay and Mr Krishna Chand came to India and stayed in Novotel Hotel Chennai on 26.10.2024; that he came to Chennai and met them in Novotel Hotel on the aforesaid date; that his son Shri. Arhaan Abbas was unaware of his business activities; that he himself sent the Mob no. +91-9841447004 of Shri. V Chandrasekaran to his son asking to make GPay payment of Rs.25,000/-; that his son Shri. Arhaan Abbas unaware of the exact circumstances, made the payment as per his instructions; also, that he only shared the Indian Mob No.+91-6379293796 of Mr. Ajay to his son asking to make mobile recharge; and that as per his instructions his son Shri Arhaan Abbas made recharge to the aforesaid contact no. of Shri Ajay.

2.45 Further statement of Shri Maximus Poobala Rayen L, Proprietor of M/s Annai Impex, Tuticorin dated 04.06.2025: [RUD-58]

Shri. Maximus Poobala Rayen L was summoned to appear on 04.06.2025. Accordingly, Shri Maximus Poobala Rayen L appeared for the ongoing investigation and tendered his further statement dated 04.06.2025, under Section 108 of Customs Act, 1962, wherein he interalia had gone through the photograph of Mr. Anandpadmanadan Srinivasan and identified him as the buyer/client who came to Namakkal on 26.09.2024 for purchasing the subject cargo of Poppy seed; and in connection with the same stated that Mr. Muneer never allowed him to directly interact with said client/buyer i.e., Mr. Anandpadmanadan Srinivasan; that Shri. Aboobacker Muneer was the one who co-ordinated entire activities of “segregating and selling the said cargo of Poppy Seeds” to Mr Srinivasan in Namakkal.

Shri. Maximus Poobala Rayen had interalia gone through the aforesaid statement of Shri Aboobacker Muneer dated 03/04.06.2025 and re-affirmed that he messaged the GSTIN & address details of M/s. Sri Annamalaiyar Traders, GSTN 33AMZPB5994PIZZ, No.01/494A, Arul Maharishi Nagar, Kavettipatti, Vallipuram, Namakkal, and the mobile no.9443131887 of Mr Boopathi to Mr Muneer on WhatsApp, only as per the instructions of Mr Boopathi; that he was unaware of the exact quantities of Cover cargo i.e Rice Bran and the actual concealed cargo i.e Poppy seed; that he was not present during the arrival of subject cargo of Poppy seeds to Namakkal and during de-stuffing of same in Sathish's Paramathi warehouse; that he was asked to come to Namakkal only after 02 days i.e., on 19.09.2024; that he was not sure of in which hotel he along with Shri. Muneer met said buyer namely Shri. Anandpadmanadan Srinivasan whether at Hotel Sanu International or at Hotel Sri Aswin Grand; but that they stayed in Hotel Sri Aswin Grand only for one day, and that the remaining stay of around 08-09 days was at Hotel Sanu International; also, that he never got his hands on the cover cargo rice bran; that Mr. Sathish sold the said cover cargo of Rice Bran, but did not hand over the sale proceeds to him, stating to off-set said sale proceeds from the dues he owed. Shri Maximus further deposed that he was not aware of Mr. Ajay, and that, it was Mr. Muneer alone who coordinated with him.

2.46 Shri. Aboobacker Muneer alias Muneer of Mangaluru, was arrested under Section 104 of the Customs Act, 1962 on 04.06.2025 and was remanded to judicial custody on the same day i.e., on 04.06.2025 by the Hon'ble Additional Chief Metropolitan Magistrate EO-I, Egmore. **[RUD-59]**

2.47 Statement of Shri Mohammed Khalid, Partner at M/s Capital Impex, Bengaluru dated 10.06.2025: [RUD-60]

Shri Mohammed Khalid of M/s Capital Impex, Bengaluru tendered his voluntary statement dated 10.06.2025, under Section 108 of Customs Act, 1962, wherein he interalia stated that his Mob No. was +91-9900907050 and email id. was capitalimpex1912@gmail.com; that he was operating business in name of M/s Capital Impex, in partnership with his friend Mr. S Jilani Yakub; that M/s Capital Impex was a trading company; that they deal in agro-products such as Cloves, Poppy seeds, Cumin Seeds; that they usually

purchase goods from multiple firms and sell the same to wholesalers & retailers at profit margin; that the firm M/s Capital Impex (GSTIN 29AAQFC3011R1ZY) was registered at No. 13/5, 1st Floor, Marappana Palya, Yeshwantpur, Bengaluru, Karnataka – 560 022; that he got acquainted with Shri. Ajay in the month of June, 2024; that Shri. Ajay along with his brother Shri Ravindra Kumar, came to his firm M/s Capital Impex in Bengaluru as traders, and showed the samples of Pulses during the said meeting; that he informed Mr. Ajay that they would not deal in pulses but only deal in Cloves, Poppy Seed & Cumin Seeds; that Shri Ajay then gave his Mobile No +95 9428198898 (Myanmar number), and often used to contact him on WhatsApp; that subsequently, during August, 2024, Shri. Ajay contacted him and informed that one cargo of Poppy seeds was about to arrive, and that he could supply the same at competitive pricing; that he agreed to proposal of Shri. Ajay, but that he was unaware of from where and when the Shri Ajay was procuring the said cargo of Poppy seeds; that subsequently during September 2024, he contacted Shri. Ajay enquiring for supply Poppy seeds; that however, Shri. Ajay postponed stating that the cargo was yet to come; that thereafter, by end of September 2024 Shri Ajay contacted him over WhatsApp, and asked for his firm M/s. Capital Impex 'GSTIN & Billing' Details stating that the cargo of Poppy seeds arrived and that he would supply the same in two-three days; that accordingly, he took photograph of his firm M/s. Capital Impex's GSTIN and Billing address and shared the same to Shri Ajay through WhatsApp; that Shri Ajay agreed to deliver 02 MT of Poppy seed to his firm M/s. Capital Impex; that however, Shri Ajay delivered only 500 KGs of Poppy seeds as 1st consignment, and shared the pdf copy of Invoice No. 39 dated. 27.09.2024; that he was not aware of firm M/s. Emerald Traders or its proprietor Shri. Anandpadmanadan Srinivasan during the time of delivery of said 1st consignment of poppy seed; that the description of cargo in said invoice No. 39 dated. 27.09.2024 was mentioned as '500 KGs of White Sesame Seeds @ Rs.90 per KG' instead of the actual cargo i.e 500 KGs of Poppy seeds @ Rs.650 per KG; that he asked Shri Ajay regarding said mis-declaration; that Shri. Ajay then instructed him to receive the goods vide such mis-declared invoices, stating that if the billing had to be made as Poppy Seed @ Rs.650 per KG, it would attract more GST; that he agreed to the same in view of that he would get profit margin of Rs.25/- per KG of poppy seeds; but that he was not aware of the fact that the said cargo of 'Poppy seeds' was smuggled from Myanmar; that in similar manner, the very next day i.e., on 28.09.2024 Shri Ajay shared him the pdf copy of Invoice No. 42 dated 28.09.2024 for the 2nd consignment of poppy seeds; that however, delivery of 2nd consignment got delayed for 02 to 03 days; that he contacted Shri Ajay concerning the same; that Shri. Ajay then informed him that the consignment was transported from Coimbatore through one M/s Orange Cargo Carriers, and provided the contact No. +91-9500851908 of Shri Anandpadmanadan Srinivasan of M/s. Emerald Traders; that then he met the authorized person of M/s Orange Cargo Carriers and took delivery of the 2nd consignment i.e., 800 KGs of Poppy seeds @ Rs.650 per KG; that thereafter, likewise he received the 3rd consignment of 700 KGs of Poppy seeds from Shri Ajay vide Invoice No. 44 dated 30.09.2024 through M/s. Emerald Traders; that actual agreed upon purchase price was Rs.750/- per KG of poppy seeds; that however, in the first consignment of 500 KGs of Poppy seed received from Shri Ajay notable quantity of Rice Bran dust was found, and that he complained to Shri Ajay concerning same; that Shri Ajay then reduced price to Rs.650/- per KG of Poppy seed; that in the next month of October, 2024 itself he sold the entire cargo of said 02 MTs of Poppy seeds received from Shri Ajay to retailers; that meanwhile one of his acquaintances Shri Sanjay of M/s Navkar Agro (GSTIN 23AANFN7 729C1Z8) Neemuch Madhya Pradesh also contacted him for supply of poppy seeds; that accordingly, he informed Shri Ajay and shared the GSTIN & Billing details of M/s Navkar Agro received from Shri Sanjay; that Shri Ajay then delivered 02 MTs of subject cargo of Poppy seed to M/s Navkar Agro through Shri Anandpadmanadan Srinivasan's firm M/s Emerald Traders, vide 'Invoice No. 55 dt 19.10.2024 (1000 KGs of Poppy seeds) & Invoice No. 56 dt. 21.10.2024 (1000 KGs of Poppy seeds)'; that concerning payment of the sales proceeds, together from M/s. Capital Impex & M/s. Navkar Agro around Rs.25,00,000/- to Rs.26,00,000/- were to be paid to Shri Ajay; that out of the said sale proceeds.

- a) M/s Navkar Agro paid Rs.1,89,000/- to Shri Anandpadmanadan Srinivasan M/s. Emerald Traders Bank Account; and that Shri Anandpadmanadan Srinivasan in-turn transferred the said amount to Shri Ajay

- b) Shri Muneer of Mangalore, agent of Shri Ajay came to the premises of M/s Capital Impex in Bengaluru in the month of October, 2024, and collected Rs. 4,00,000/- sale proceeds in cash from him at the behest of Shri Ajay
- c) Rs. 2,00,000/- sale proceeds were transferred from HDFC Current Bank Account of his firm M/s Capital Impex to RBL Bank account A/c No. 309026176705, IFSC Code: RATN0000458, Branch: G.S. Road, Guwahati of Shri Ajay
- d) Rs. 4,15,000/- sale proceeds were transferred to said RBL Bank account of Shri. Ajay through PhonePe/GPay by the clients of said cargo of 04 MTs of poppy seeds;

that Shri Ajay also shared one SBI Bank account and asked him to transfer sale proceed in the form of cash deposits to the said bank account, stating that his RBL account was NRO account and cash deposit could not be made to said account; that accordingly, he paid an amount of around Rs. 12,00,000/- to Rs. 13,00,000/- to the aforesaid SBI bank account provided by Shri Ajay, in parts ranging from Rs. 50,000/- or Rs. 1,00,000/- on multiple instances; but that he could not recall the details of said SBI account provided by Shri. Ajay, as it was already 07-08 months; also, that the cargo of 1495 kgs of poppy seeds that the officers of DRI detained in the M/s Capital Impex premises vide Mahazar dt. 26.05.2025, was the cargo that he eventually procured from Shri Anandpadmanadan Srinivasan of M/s. Emerald Traders directly, and not from Shri Ajay.

2.48 Further statement of Shri SP Boopathi, Proprietor of M/s Sri Annamalaiyar Traders, Namakkal, dated 09.07.2025: [RUD-61A]

Mr SP Boopathi, Proprietor of M/s Sri Annamalaiyar Traders, Namakkal, tendered his further statement dt. 09.07.2025 under Section 108 of Customs Act, 1962, wherein he inter-alia had gone through his earlier statement dated 24.04.2025, and admitted that he lied in his aforesaid earlier statement in fear of penal consequences; that, in connection with said consignment, in the month of August 2024, Mr. Maximus contacted him over phone and informed that Mr. Aboobacker Muneer would be bringing one consignment of Poppy Seeds; that Mr Maximus asked him to provide M/s Sri Annamalaiyar Traders warehouse for securing and segregating the said cargo of Poppy Seeds, stating that said cargo would be mix of Rice Bran and Poppy Seeds; that he agreed to same, but asked for storage and segregation charges of Rs.3,00,000/-; that subsequently, during 2nd week of Sept, 2024 Mr. Maximus contacted him over phone and informed that the said cargo of Poppy Seeds were at Chennai and that the same would be brought to Namakkal; that he was unaware of the origin of said goods/cargo; that Mr. Maximus then asked him to share his godown M/s Sri Annamalaiyar Traders GSTIN and Address details for generation of away bill for the transport of subject cargo from Chennai to Namakkal; that accordingly he forwarded the GSTIN and address particulars of M/s Sri Annamalaiyar Traders warehouse i.e. "Sri Annamalaiyar Traders, GSTIN: 33AMZPB5994P1ZZ, No.01/494A, Arul Maharshi Nagar, Kavettipatti, Vallipuram, Namakkal" through WhatsApp; that thereafter, on 16.09.2024, Mr. Maximus contacted him over phone and informed that the said cargo of Poppy Seeds started from Chennai in two trucks, and would reach Namakkal soon; that Mr. Maximus also shared the contact numbers of said 02 truck drivers on WhatsApp; that prior to his 1st visit to DRI on 24.04.2025, he formatted his Mobile fearing penal consequences, and that he did not have the contact details of said truck drivers; that thereafter, during late hours on 16.09.2024, he contacted said 02 truck drivers and coordinated with them for the said transport; that on the day of 17.09.2024, his warehouse M/s. Sri Annamalaiyar Traders was occupied, and so, he requested Mr. P Sathishkumar alias Sathish to provide Paramathi warehouse located at the Kumaran Oil Mill Building; that Mr. Sathish readily agreed to same; that then he shared the contacts of said two truck drivers to Mr Sathish; and that thereafter Mr Sathish coordinated with the truck drivers; that during early hrs. on 17.09.2024, the aforesaid two trucks reached Mr. Sathish's Paramathi warehouse; that Mr. Sathish then arranged 07-08 labourers/load-men from Market, and started the destuffing of cargo from said 02 trucks; that meanwhile at around 09:30 Hrs Mr. Muneer contacted him, and informed that he reached Namakkal and lodged himself in Hotel Sri Aswin Grand; that then he promptly reached said Hotel Sri Aswin Grand in his car, and from there both of them together reached Mr. Sathish's Paramathi warehouse; that upon reaching, load-men were found de-stuffing the cargo from Trucks; that Mr. Muneer then instructed load-men to verify cargo inside each bag by punching holes and to place bags containing 'sole Rice Bran' and the bags containing 'Mixed Cargo of Rice Bran and Poppy

Seeds' separately; that as instructed, load-men verified the cargo in each bag and placed the bags containing 'sole Rice Bran' and the bags containing 'Mixed cargo of Poppy seeds and Rice Bran' separately in Mr Sathish's Paramathi warehouse; that they stayed at the warehouse for around one hour; that thereafter, he dropped Mr Muneer at the Hotel Sri Aswin Grand in his car and left to his residence; that, Mr. P Sathishkumar stayed at the warehouse coordinating the labour and de-stuffing activities; that, the unloading of said cargo from both the trucks completed at around 15:00 Hrs in the afternoon; that overall, '25 MTs of sole Rice Bran' and '31 MTs of Mixed cargo of Rice Bran and Poppy Seed' was ascertained; that Mr. Sathish Kumar shared him the GPay Number of one of said labourers and informed that load-men were asking for payment of @ Rs.350/- per MT as labour charge; that he shared the said GPay No. to Mr Muneer and asked for payment; that accordingly, Mr Muneer paid the labour charge of around Rs.20,000/- vide GPay; that he didn't have the said GPay No., as he had formatted his Mobile Phone; that on the same day evening, Mr Muneer paid transportation charge to said two truck drivers as well; that further Mr. Sathish contacted him over phone and informed that the 02 truck drivers asked for Halt Charges stating that the trucks waited for 02 days in Chennai; that however Mr. Muneer refused to pay the same; that on the 2nd day i.e., on 18.09.2024, Mr Muneer checked-out from Hotel Sri Aswin Grand, and booked Room in nearby Hotel Sanu International; that later, on 19.09.2024 Mr Maximus reached Namakkal and from then Mr Aboobacker Muneer and Mr Maximus started sharing the room; that the subject cargo of Poppy Seed and Rice Bran stayed untouched in Mr. Sathish's Paramathi warehouse for around three days; that he was also busy with other works, so he could not start segregating the same; that thereafter, on 21.09.2024 he arranged truck from his friend Mr. Suresh of M/s SLS Transport (+91-9994538852) and asked his labourers to shift the 31 MTs of Mixed Cargo of Poppy Seed & Rice Bran from Mr. Sathish Paramathi godown to M/s Sri Annamalaiyar Traders warehouse, for segregation; that there were around 10-15 labourers working in his warehouse; that the labourers had separate room inside the warehouse to take rest; that Mr. Prabhu (+91-9344132522) was the labour supervisor; that accordingly, shifting of said '31 MT of Mixed cargo of Poppy Seed and Rice Bran' started at around 16:00 Hrs. and continued till 22:00 Hrs. in the night; that said Mr. Suresh was his friend; that Mr. Suresh charged him around Rs.200/- per MT as transportation fee; that accordingly he paid around Rs.6,000/- to Mr Suresh vide GPay; that he only shifted the 31 MTs of said Mixed cargo of Poppy Seed & Rice Bran to his M/s Sri Annamalaiyar Traders warehouse; that the remaining 25 MTs of sole Rice Bran cargo remained in Paramathi warehouse of Mr. Sathish; that he instructed his labourers to segregate the cargo of Poppy Seeds from the said 31 MT of Mixed cargo; that his labourers then started segregating the said cargo of Poppy seed; that his supervisor Mr Prabhu coordinated the segregation activities; that though they worked in 12-hour shifts starting from 07:00 AM to 07:00 PM it took around 03 days to segregate entire cargo of 20 MT of Poppy Seeds from the said 31 MTs of Mixed cargo; that he had only 2 machines available in his warehouse for segregation; also, that there was 'Heavy Dust' during segregation, as the said Mixed Cargo contained significant amount of 'UMI - grinded Rice Husk Powder', and that hence it took around 03 days for segregation; that for said three days daily evening at around 16:00 to 17:00 hrs, he used to meet Mr. Muneer in hotel Sanu International, and provided updates concerning the status of segregation; that meanwhile, Mr Muneer brought some white PP Bags from one shop in Tiruchengode Road near Mani Godown and gave the same to his labourers for re-packing of segregated Poppy Seed cargo; that by the end of 24.09.2024, he segregated the entire cargo of Poppy Seeds and secured the same in aforesaid white colored PP Bags provided by Mr. Muneer; that the very next day i.e. on 25.09.2024, Mr. Muneer came to his warehouse M/s Sri Annamalaiyar Traders, took videos and photos of said segregated cargo of Poppy Seeds secured in the white coloured PP Bags and forwarded the same to the latter's Boss; that he was present while Mr Muneer was taking the videos and photos of said segregated Poppy Seeds cargo; that Mr Muneer daily used to contact his boss on WhatsApp, and update the status of said cargo of Poppy Seeds; that he was unaware of the commission amount that Mr Muneer was promised by his boss for carrying out said act of smuggling; that however, the price fixed by Mr Muneer's Boss for said Poppy Seeds cargo was Rs. 750/- per KG; that Mr Muneer was in the plan of selling said cargo at Rs. 850/- or higher, and to realize differential margin amount for himself; that the very next day i.e on 26.09.2024, he came to know that one buyer

namely Mr Srinivasan came and met Mr Muneer for said cargo of Poppy Seed; that he was unaware of who said Mr. Srinivasan was, as he never met him in person; that on the same day during afternoon hours, Mr Muneer contacted him and asked to keep said cargo of Poppy Seed ready for transport; that then he instructed his labourers to stitch said White colored PP Bags containing Poppy Seeds, and to keep the same ready for transport; that he reached his warehouse and waited for the truck to arrive; that accordingly, at around 15:00 Hrs. the truck came to his godown; that he was unable to recall the name of truck driver, or the Regn No. of said truck; that however he could recall the model to be an Ashok Leyland Boss truck; that he didn't co-ordinate with the said Truck driver, and that he did not know how the said Truck directly came to his M/s. Sri Annamalaiyar Traders warehouse; that at time Mr. Muneer was in Hotel; that thereafter, as per the instructions of Mr Muneer, his labourers loaded around 9.5 MT of subject cargo of Poppy Seed on to said Truck; that later, at around 19:00 Hrs, Mr Muneer came to his M/s Sri Annamalaiyar Traders warehouse, and gave instructions regarding delivery of said cargo of Poppy Seeds to truck driver; that thereafter, the truck loaded with 9.5 MT of said cargo of smuggled Poppy Seeds left from his warehouse; that he asked Mr. Muneer for storage and segregation charges, as said cargo was leaving his premise; that Mr Muneer told him that he already spoke to his boss regarding same and that he would get the amount to his bank account; that accordingly on the same day i.e on 26.09.2024, he received Rs. 1,50,000/- to M/s. Sri Annamalaiyar Traders warehouse Axis Bank Current Account A/c No 914020040980922, IFSC UTIB0001715 Bodhupatty Namakkal Branch from M/s Emerald Traders; that on 27.09.2024 Mr Sathish contacted him and requested to secure the said 11 MTs of Rice Bran cargo leftover after segregation in his Paramathi godown, along with the 25 MT of sole Rice bran cargo; that Mr Maximus was to pay Rs. 4,00,000/- to Mr Sathish, for some other business dealing between them; that Mr. Sathish was of the opinion that if Mr. Maximus came to sell the said Rice Bran cargo he would ask Mr Maximus to pay the due amount and then to take the cargo from his premises; that adhering to the request of Mr Sathish, he shifted the '11 MT of leftover Rice Bran cargo' to Mr. Sathish's Paramathi Warehouse on 28.09.2025; that meanwhile, on 28.09.2025, the same Ashok Leyland Boss Truck with same truck driver came to his warehouse M/s Sri Annamalaiyar traders for 2nd trip; that however that time Mr Muneer was present in his warehouse; that accordingly, in presence of Mr Muneer, his labourers loaded the remaining 10 MTs of segregated Poppy Seeds cargo onto said truck; that that time Mr. Muneer himself coordinated loading activities; that thereafter, the Truck loaded with 10 MTs of said cargo of smuggled Poppy Seed left from his warehouse; that he then asked Mr Muneer for balance payment; that Mr Muneer then asked his boss over phone; that accordingly, on the same day i.e., on 28.09.2024, during evening hours, he received Rs.1,50,000/- to M/s. Sri Annamalaiyar Traders warehouse Axis Bank Current Account bearing A/c No 914020040980922 from Mr Ajay Kumar; that Mr. Muneer asked him for some money stating that he was yet to receive commission from boss and that he needed some money for expenses; that accordingly he transferred Rs.15,000/- from his SBI A/c No 31195077912 (savings account), IFSC SBIN000881, Namakkal Branch to Mr Muneer (+91-9845550330) vide GPay; that very next day i.e on 29.09.2024 Mr Muneer contacted him, and informed that he should go to Tirunelveli urgently for purchase of Beedi Leaves cargo; that accordingly, he picked-up Mr Muneer from the Hotel M/s Sanu International and dropped him at Namakkal Bus Stand around 11:00 Hrs; that however, Mr Maximus stayed in said hotel room for the day; that the next day i.e., on 30.09.2024 Mr. Maximus came to Mr Sathish's Paramathi warehouse for Rice Bran cargo, but Mr. Sathish refused to provide said cargo, asking to pay the due amount of Rs. 4,00,000/-; that Mr. Maximus was unable to pay the same; that on the subsequent day i.e on 01.10.2024 Mr. Maximus contacted him stating that the Hotel administration was asking to pay the rent, and that he was left with no money; that he then reached M/s. Sanu International Hotel paid the rent for one extra day, and told him to return to Tuticorin as staying further in Namakkal would fetch him nothing; that Mr Maximus agreed to same; that accordingly, he dropped Mr Maximus in the Namakkal Bus Stand, and waited till he boarded Tuticorin Bus; that thereafter, Mr Sathish tried to find buyers for said 36 MTs of Rice Bran cover cargo, but could not find anyone; that subsequently on that 05/06.10.2024 Mr Sathish asked him if he could purchase said cargo of Rice Bran; that adhering to the request of Mr. Sathish, he bought the said cargo of 36 MTs Rice Bran from Mr. Sathish, and paid Rs. 2,50,000/- to Mr. Sathish's M/s. Sri Mallikai impex Karur Vysya Bank A/c No. 1177135000032014

IFSC: KVBL0001177, through his brother-in-law Mr. S Balasubramaniam's M/s. Mayil Vaganam Traders HDFC Bank A/c No 50200047520540, IFSC HDFC0000695; and that he already sold the said 36 MT of Rice bran cover cargo in domestic Animal feed markets.

2.49 Verification caused at the registered premise of Mobile No. +91-8189831645 used by Shri Vettri, situated at No.19E/01F, Market Lane, Kaladipet, Ambattur, Tiruvottiyur, Chennai – 600019, dated 29.07.2025: [Verification Report marked as RUD-62]

Upon verification of the SDR and CAF records pertaining to Mobile No +91- 81898 31645, the registered premises of Mr. Vettri was found to be at No.19E/1F, Market Lane, Kaladipet, Ambattur, Tiruvottiyur, Chennai – 600019. on 29.07.2025, the officers of DRI caused verification at the aforesaid premise, wherein it was found that the premises was only dilapidated single-storied residential building. Also, the premises was found locked and vacant, and no persons were available. Enquiries were caused with nearby residents in connection with Mr Vettri. However, the residents informed the officers that they were unaware of any person named Mr Vettri; and, that the said residential premise remained locked & vacant for the past few months. Persistent efforts are being made in this regard, to apprehend Shri Vettri at the earliest.

2.50 Verification caused at the registered premise of Mobile No. +91-9372311998 used by Shri Zubair, located at No.55, Ground Flr, Mallapa building, Kazi syyed street, Masjid bunder, Mumbai East - 400003, dated 20.08.2025: [Visit Report marked as RUD-63]

Upon verification of the SDR and CAF records pertaining to Mobile No. +91-93723 11998, it was noticed that the said contact was registered in the name of one Shri Askari Maruf having registered premises at No. 55, Ground Floor, Mallapa Building, Kazi Syyed Street, Masjid Bunder, Mumbai East – 400 003. From said finding, it appeared that Mr. Zubair fraudulently obtained the said SIM No. +91-9372311998 under the name of Shri Askari Maruf, and utilized the same for said act of smuggling, to conceal his real identity. However, in pursuance on 20.08.2025 the officers of DRI Mumbai caused verification in Kazi Syyed Street in an attempt to locate the said premises, but the building viz. Mallapa building was nowhere to be found. Further discreet enquiries caused with the locals and the store operators available in the said locality revealed that none of them were familiar with any building by name of Mallapa Building or any person named Shri. Askari Maruf. Persistent efforts are being made in this regard, to apprehend Shri Zubair at the earliest.

2.51 DRI, Chennai, vide letter F. NO. DRI/CZU/VIII/26/66/2024 dated. 12.09.2025, brought the facts and circumstances of subject case concerning fraudulent obtainment of the IEC No. CSIPG0170P of M/s. Alina Overseas Trading by the proprietor Mr Farhan Farooq Gorepeerzade, and the misuse of said IEC for the smuggling of subject consignment of "Poppy Seeds" from Myanmar to the notice of the Joint Director General of Foreign Trade, Chennai, for initiating appropriate action **[Marked as RUD-64]**

2.52 Statement of Shri Satish Subramaniam, representative of M/s Nageswara Traders, Cuddalore, dated 01/02.09.2025: [RUD-65A]

Shri Satish Subramaniam of firm M/s Nageswara Traders, tendered his voluntary statement dated 01/02.09.2025 under section 108 of the Customs Act 1962 wherein he inter-alia stated that his Mob Nos. were +91-8754005502 & +91-7397674466 and email id was satnaga18@gmail.com; that in the year 2021 he started trading business i.e. M/s Nageswara Traders (GSTIN - 33EWWPR3546E1Z1) in the name of his father-in-law Shri. Dhandautham Ramachandran; that for past 04 years, he had been running said trading business; that his firm M/s. Nageswara Traders was registered at No. 124C, East Street, Marungur North, Melmambattu, Cuddalore, Tamil Nadu – 607 103; that he had no other additional places of business; that, his firm M/s. Nageswara Traders deals in the trading of Coffee, Tea, Spices, and Nuts; that for the past 15 years, he was acquainted with Shri. Anandpadmanadan Srinivasan of M/s Emerald Traders, Coimbatore and that it was Shri Anandpadmanadan Srinivasan who introduced him to Mr. Ajay in Kolkata 03 years ago; that Mr. Ajay was Myanmar National; that S/Shri Ajay & Anandpadmanadan Srinivasan were carrying out business for many years; that the subject consignment of Poppy Seeds belonged to Mr Ajay and not Mr. Anandpadmanadan Srinivasan; that on 26.09.2024, Shri Anandpadmanadan Srinivasan (Mob No. +91-9500851908) contacted him on WhatsApp and, requested to generate invoice and e-way bill for transport of 9.5 MTs of Poppy Seeds to the firm M/s. Emerald Traders, Coimbatore; that Shri Anandpadmanadan Srinivasan further informed him that the said consignment

pertained to Shri. Ajay, and that product description should be mentioned as White Sesame Seeds; that he readily agreed to same, as Shri. Anandpadmanadan Srinivasan was his long-term acquaintance; that then Shri. Anandpadmanadan Srinivasan messaged him the following details on WhatsApp.

Product description – White Sesame Seeds, Quantity – 9560 KGs,
Rate – Rs. 96/- per Kg, Truck No. TN38 CT 6975, and the
Screenshot of M/s Emerald Traders, Coimbatore Billing Address;

that accordingly, he generated one fabricated invoice i.e NT 036-24-25 dated 26.09.2024 with product description as white sesame seeds under the letter head of M/s. Nageswara Traders and generated corresponding away bill No. 561711181319 dated 26.09.2024 to show the said cargo as outward supply from M/s. Nageswara Traders, Cuddalore to M/s Emerald Traders (GSTIN - 33HHJPS1748N2ZL) Coimbatore, and forwarded the same to Shri. Anandpadmanadan Srinivasan; that based on the said invoice and e-way bill, Shri. Anandpadmanadan Srinivasan transported 9.5 MTs of Shri. Ajay's Poppy Seed Cargo to Coimbatore; that, he generated said invoice & away bill with Place of supply as registered business premises in Cuddalore; that however said cargo of Poppy Seed was moved from Namakkal to Coimbatore; that he not aware of where exactly in Namakkal the said cargo of Poppy Seeds was warehoused; that Shri Anandpadmanadan Srinivasan only informed him that the cargo was warehoused in Namakkal; that thereafter, in similar manner, on 28.09.2024 Shri Anandpadmanadan Srinivasan contacted him on WhatsApp and asked to generate invoice and e-way bill for the transport of 10 MTs of Poppy seeds to firm M/s Emerald Traders, Coimbatore with the same Product description i.e White Sesame Seeds Rate – Rs. 96/- per KG, Truck No. TN38CT6975, and the Billing address as M/s Emerald Traders, Coimbatore; that accordingly, he generated another fabricated invoice “NT 041-24-25 dated 28.09.2024 with product description as White Sesame seeds’ and generated corresponding away bill No. 511712529823 dt. 28.09.2024 with Truck No. TN38CT6975 and the place of supply as Cuddalore, and forwarded the same to Mr Anandpadmanadan Srinivasan; that based on said invoice and away bill, Mr. Anandpadmanadan Srinivasan transported another 10 MT of Mr Ajay's Poppy seed cargo from Namakkal to Coimbatore; that on both the instance no cargo was sold or transported from his firm M/s Nageswara Traders to M/s Emerald Traders Coimbatore, and that the Truck i.e. TN38CT6975 never came to his business premise in Cuddalore; that he only generated invoices & away bills and provided the same to Shri Anandpadmanadan Srinivasan; that subsequently during the first week of October, 2024, Shri. Anandpadmanadan Srinivasan contacted him and asked if he was interested in purchasing said cargo of Poppy Seeds at a nominal rate of Rs.750/KG; that he agreed to same as he could easily sell the cargo to his clients at rate Rs.850/- to Rs. 900/- and generate a profit of Rs. 100/- to Rs. 150/- per KG; that Poppy Seeds had good demand in ‘Sowcarpet and Parrys Markets’ in Chennai; that so he asked Mr Anandpadmanadan Srinivasan to deliver the cargo in Chennai and not in Cuddalore; that accordingly, Shri Anandpadmanadan Srinivasan generated fabricated invoices with product description as White Sesame Seeds and place of delivery as “Nageswara Traders, No. 72 Varadhamuthappan Street, Chennai”, and delivered him around 4.2 MTs of Shri. Ajay's Poppy Seeds cargo in Chennai vide aforesaid fabricated invoices and away bills in four consecutive trips.

Mr. Satish Subramaniam interalia submitted the aforesaid fabricated invoices and away bills vide which he received “4.2 MTs of subject consignment of Poppy Seeds” from Shri. Anandpadmanadan Srinivasan of M/s. Emerald Traders Coimbatore; as provided below.

- 1) M/s Emerald Traders - Invoice No:45 dated 03.10.2024 1000 KGs e-way bill 5617 1443 7123 dated 03.10.2024,
(actual cargo – poppy seed, actual rate – approx. Rs.7,50,000/- @ Rs.750/KG)
- 2) M/s Emerald Traders - Invoice No:49 dated 07.10.2024 850 KGs, e-way bill 5117 1622 2746 dated 07.10.2024,
(actual cargo – poppy seed, actual rate – approx. Rs.6,37,500/- @ Rs.750/KG)
- 3) M/s Emerald Traders - Invoice No:50 dated 08.10.2024 1550 KGs e-way bill 5117 1675 8791 dated 08.10.2024,
(actual cargo – poppy seed, actual rate – approx. Rs.11,62,500/- @ Rs.750/KG)
- 4) M/s Emerald Traders - Invoice No:52 dated 12.10.2024 800 KGs, (No e-way bill)
(actual cargo – poppy seed, actual rate – approx. Rs.6,00,000/- @ Rs.750/KG)

that totally he received 4200 KG (4.2 MT) of Poppy Seeds valued at Rs. 31,50,000/- from Shri. Anandpadmanadan Srinivasan of M/s Emerald Traders, Coimbatore vide aforesaid fabricated invoices and away bills, under misdeclaration as white sesame seeds; that he was not aware of the address i.e., "Place of delivery - No. 72, Varadhamuthappan Street, Chennai – 600001" and that he did not have any registered business premise/warehouse in Chennai to store the said Poppy seeds cargo; that the said address was indeed dummy address created by Mr Anandpadmanadan Srinivasan to mention in aforesaid fabricated invoices and away bills; that Shri Anandpadmanadan Srinivasan often used to send the cargo through the transporter M/s Orange Cargo carriers (GSTIN 33AGOPM6239K2ZX); that soon after booking truck for transport of said cargo of Poppy Seeds from Coimbatore to Chennai Mr Anandpadmanadan Srinivasan would forward him the corresponding 'LR copy' or 'Lorry Receipt copy'; that, there were around 07-08 regular purchasers for Poppy Seed in Parrys & Sowcarpet Markets viz M/s GRK Traders, M/s Vijayalakshmi Cashews, M/s. PMS Traders, and few others; that, before the arrival of cargo itself he would inform the said buyers regarding the arrival of Poppy Seeds Cargo; that the cargo would directly come to the business premise of M/s Orange Cargo Carriers in Koyambedu Market, and that from Koyambedu Market he would collect the Poppy Seed cargo, and directly deliver the same to aforesaid clients/customers in TATA ACE vehicles by booking in Porter App; that in similar manner he sold the said 4.2 MTs of Poppy Seeds cargo received from M/s Emerald Traders of Shri Anandpadmanadan Srinivasan @ Rs. 850/- to Rs.900/- in the local markets of Chennai without raising Invoices; that he realized profit of Rs. 100/- to Rs. 150/- per KG of said Poppy Seeds cargo and transferred the remaining sale proceeds to S/Shri Anandpadmanadan Srinivasan and Ajay; that it was Shri. Anandpadmanadan Srinivasan who shared him the screenshot of Mr. Ajay Bank account details, as provided below, asking to pay the sale proceeds urgently.

Standard Chartered Bank (Delhi)

Account Name: Ajay Kumar, Account No: 52212285757

Account Type: Saving, IFSC Code is: SCBL0036020

Branch Name: Barakhamba Road, Delhi;

that accordingly, in connection with the said 4.2 MT of subject cargo of Shri Ajay's Poppy Seeds consignment he paid sale proceeds of around Rs. 20,00,000/- directly to aforesaid Standard Chartered account of Mr. Ajay; and Rs.11,50,000/- to Mr. Anandpadmanadan Srinivasan i.e., around Rs. 3,00,000/- in form of bank transactions to the M/s. Emerald Traders Karur Vysya Bank, A/c No. 1778135000003124, IFSC KVBC00 01778, and the remaining Rs. 9,50,000/- in cash.

Mr Satish Subramaniam interalia submitted the bank statements of his ICICI Bank A/c. No 751501500417 (IFSC Code ICIC0007515), Shri Ramachandran D ICICI Bank A/c No 751501000198 (IFSC Code ICIC0007515) & M/s Nageswara Traders ICICI Bank A/c No 751505000210 (IFSC Code ICIC0007515) **[RUD-65B]**, providing the details of payments made to Mr. Ajay concerning said 4.2 MT of Poppy Seeds cargo as listed below

- 1) Oct 08, 2024, RAMACHANDRAN D, ICICI BANK LTD, Rs. 100,000.00/-
- 2) Oct 08, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 100,000.00/-
- 3) Oct 10, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 600,000.00/-
- 4) Nov 12, 2024, NAGESWARA TRADERS, ICICI BANK LTD, Rs. 700,000.00/-
- 5) Nov 12, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 300,000.00/-
- 6) Dec 13, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 100,000.00/-
- 7) Dec 13, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 99,900.00/-

and the payments made to Mr. Anandpadmanadan Srinivasan concerning subject cargo of Poppy Seeds as listed below

- 1) Oct 12, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 65,000/- (GPay)
- 2) Oct 15, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 45,000/- (GPay)
- 3) Oct 19, 2024, SATISH SUBRAMANIAM, ICICI BANK LTD, Rs. 26,000/- (GPay)
- 4) Oct 30, 2024, TMK TRADERS, Cumbum ICICI BANK LTD, Rs, 1,50,000/-

that, the Proprietor of M/s. TMK Traders Shri. Durai Samy was his friend; that he caused aforesaid payment of Rs.1,50,000/- to M/s Emerald Traders from the M/s. TMK Traders ICICI Cumbum bank account bearing A/c No. 381605 006675. Mr Satish Subramaniam provided his WhatsApp chat **[RUD-65C]** with Mr. Anandpadmanadan Srinivasan of M/s. Emerald Traders concerning said stock of Poppy Seeds; and, admitted that he generated fabricated invoices and e-way bills for the transportation of

subject consignment of “19.5 MTs of smuggled Poppy Seeds” from Namakkal to Coimbatore.

2.53 Further statement of Shri E Raja Sekar Operations Executive of M/s Sudharsan CFS, dated 15.09.2025: [RUD-66]

The Operations Executive of M/s Sudharsan CFS Shri E Raja Sekar tendered his voluntary statement dt 15.09.2025 under Section 108 of the Customs Act 1962, wherein he had inter-alia gone through the 02 images pertaining to the Liner seal bearing Sl.Nos. BLPL365092 recovered from the Oppo Reno 12 Pro 5G Mobile of clearance agent Shri D Ram Kumar during forensic examination dated 24.07.2025; and confessed that the said images were pertaining to ‘original Liner seal’ affixed vide which subject import container BLZU4220861 was imported vide Bill of Lading No BLPLRGN2401980 dated 05.09.2024 from Myanmar; that upon arrival of said two containers BLZU4220861 & BLZU4221364 to M/s Sudharsan CFS the Liner seals i.e. BLPL365092 & BLPL365093 were fully intact; that thereafter, on 14.09.2024 they broke the said original Liner seals, and replaced the subject import cargo of Poppy Seeds with dummy cargo provided by Shri. D. Ramkumar, and messaged the above-shown photographs of original Liner seals to Shri D Ramkumar to arrange forged seals bearing same seal Nos. for affixing on said 02 containers to avoid detection by the customs authorities; that accordingly, Mr D Ramkumar arranged forged seals with same seal nos 365092 and 365093 but with missing BLPL prefix, and handed over the forged seals to Surveyor Mr Manikandan M who in-turn affixed said forged seals on aforesaid 02 import containers; that however at that time of affixing said forged seals, they did not give much attention to the missing BLPL prefix, and affixed the forged seals on said 02 import containers.

Operations Executive Mr. E Raja Sekar inter-alia had gone through his statement dated 09/10.11.2024, and set forth further facts concerning said act of smuggling Poppy Seeds into India from Myanmar vide Bill of Lading No. BLPLRGN2401980 dt 05.09.2024, that in connection with said consignment of Poppy Seeds Mr D Ram Kumar was not the immediate person who approached him for clandestine removal of said Poppy Seed cargo but that it was the Senior Manager at M/s. Sudharsan CFS, Mr. Christopher Armstrong; that in the month of August 2024 i.e., a month prior to arrival of subject consignment of Poppy Seeds, the clearance agent Shri D Ram Kumar and other persons concerned have planned for import and clandestine removal of subject consignment of Poppy Seed under mis-declaration; that in connection with same, during first week of September 2024 i.e., soon after filing Bill of Lading No. BLPLRGN2401980 dt 05.09.2024, the Senior Manager Shri. Christopher Armstrong contacted him on the CFS Intercom and asked him to come to his cabin in the admin building of M/s Sudharsan CFS; that upon reaching the Senior Manager Mr Christopher Armstrong informed him that 02 BLZU containers would arrive soon and then instructed him to handle and replace the import cargo as directed by the clearance agent; that, under the direct instructions of Shri. Christopher Armstrong, they regularly used to pilfer & replace original cargo bonded & stored under Section 49 of the Customs Act 1962 from Public bonded warehouse of M/s Sudharsan CFS; that over the past 01 year i.e., since 2023 they have pilfered & replaced around 15 such consignments of Section 49 bonded cargo from M/s. Sudharsan CFS; that for each consignment Senior Manager Mr Christopher Armstrong used to pay him around Rs. 5,000/- to Rs. 10,000/-; that however, he informed Mr. Christopher Armstrong that the subject consignment of Poppy Seeds was live consignment and that replacing the same would be risky; but that, Mr. Christopher Armstrong assured him that there would be no such problem, and that he would take care if any such issue arises; that, Shri. Christopher Armstrong then told him that the clearance agent would provide commission, and instructed him to take the assistance of other executives of M/s. Sudharsan CFS for said clandestine removal, and to share the commission amount with the executives of CFS who would be assisting the clandestine removal; that Shri Christopher Armstrong would never inform him the client details i.e., the person placing request for pilferage/ clandestine removal; that thereafter, as informed by Mr. Christopher Armstrong, customs clearance agent Mr. D. Ram Kumar approached him for substitution and clandestine removal of subject cargo of Poppy Seed arrived in said two ‘BLZU’ import containers i.e. BLZU4220861 and BLZU4221364; that, Mr D Ram Kumar was conversant with such unlawful activities; that of the aforesaid 15 consignments of Section 49 bonded cargo, they have pilfered and replaced nearly around

05-06 consignments only at the behest of Mr. D Ram Kumar; that thereafter as planned, on 14.09.2024 they broke the seals, substituted the subject import cargo of Poppy Seeds with dummy cargo provided by Mr. D. Ram Kumar, and Gated-Out the said import cargo of Poppy Seeds in 02 trucks bearing Regn nos. TN52L0184 (SNJ) and TN52Q0524 (KRN), and collected the commission money of Rs.9,00,000/-; that, he apprised Mr Christopher Armstrong regarding said clandestine removal, and resorted to regular day-to-day work; that however, 02 months later i.e. during 1st week of November 2024 the officers of DRI, Chennai came to M/s. Sudharsan CFS enquiring about said import consignment arrived under Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024 to examine the 02 containers bearing Sl. Nos. BLZU4220861 & BLZU4221364; that he did not pay any of the said Rs. 9,00,000/- commission to Mr. Christopher Armstrong; that, Mr. Christopher Armstrong would directly receive his commission from the client i.e., person placing request for the pilferage or clandestine removal; that he was unaware of who was said client, that placed the request for clandestine removal of subject consignment of Poppy Seeds, and that Mr Christopher Armstrong would know the client details; that, Shri. Christopher Armstrong would not reveal such details to lower-level workers like him; that he was paid salary of Rs. 29,000/- per month, and that for such junior level employee like him it would hardly be possible to secure assistance from other executives of CFS on his own, and to publicly tamper the seals and remove two trucks of cargo weighing around 56 MTs without direct support from the senior officials of the CFS administration.

Upon questioning as to why he had not revealed said facts on the day of his earlier enquiry dated 09/10.11.2024, Operations Executive Mr. E Raja Sekar deposed that subsequent to examination of container by DRI on 05.11.2024, Mr Christopher Armstrong convinced him to assume full responsibility for said act of pilferage & clandestine removal and promised him the position of Assistant Manager for both M/s. Sudharsan CFS & M/s. Sanco CFS as payback; and, that hence he withheld specific facts concerning roles of senior officials of M/s. Sudharsan CFS administration in the said act of clandestine removal; that, after coming out of prison, he tried to contact Mr Christopher Armstrong concerning the same on multiple occasions but that he received no response; that inturn he received order of suspension from M/s. Sudharsan CFS; that, then he left all hopes and took job as Zepto delivery partner, and hence he revealed the aforesaid facts and circumstances.

The Operations Executive Mr E Raja Sekar inter-alia admitted his fault of abetting the clandestine removal of subject cargo of Poppy seeds but deposed that he had pilfered and clandestinely removed subject cargo of Poppy seed only as per instructions of Senior Manager of M/s Sudharsan CFS Mr Christopher Armstrong; that he had not carried out said clandestine removal all by himself, other executives of M/s Sudharsan CFS viz. Mr. Hemachandran, Mr. Manikandan, Mr Babu etc. as well had assisted him in the said act of pilferage and clandestine removal.

2.54 Further statement of Shri. Hemachandran R, Junior Executive Operations M/s. Sudharsan CFS, dated 15.09.2025: [RUD-67]

The Junior Executive Operations of M/s Sudharsan CFS Shri. Hemachandran R tendered his voluntary statement dt 15.09.2025, under Section 108 of the Customs Act, 1962, wherein he had interalia gone through the two images pertaining to the Liner seal bearing Sl.No BLPL365092 recovered from the Oppo Reno 12 Pro 5G Mobile of clearance agent Shri. D Ram Kumar during forensic examination dated 24.07.2025; and confessed that said images were pertaining to 'Original Liner seal' affixed vide which subject import container BLZU4220861 was imported under Bill of Lading No BLPLRGN2401980 dated 05.09.2024 from Myanmar; that upon arrival of 02 containers BLZU4220861, and BLZU 4221364 to M/s Sudharsan CFS Liner seals i.e., BLPL365092 & BLPL365093 were fully intact; that thereafter, during late hrs. on 14.09.2024 they broke the original Liner seals, replaced the import cargo of Poppy Seeds with dummy cargo provided by clearance agent Mr. D. Ram Kumar, and forwarded the afore-shown images of original Liner seals to Mr. D. Ram Kumar to arrange forged seals with same Seal Nos. to affix on said 02 containers to avoid detection by Customs authorities; that accordingly, Mr. D. Ramkumar arranged forged seals with same seal nos 365092 and 365093 but with missing prefix 'BLPL', and handed over forged seals to Surveyor Mr. Manikandan M, who in-turn affixed said forged seals on aforesaid two import containers; and, that said depositions made by him in his

earlier statement dated 09/10.11.2024 in connection with said case of smuggling 'Poppy Seeds' into India from Myanmar were true and correct.

Junior Executive Operations of M/s Sudharsan CFS Shri Hemachandran R inter-alia had gone through the statement of Mr. E Raja Sekar dated 15.09.2025 and admitted the contents of same were true and correct. Shri. Hemachandran R further deposed that he was aware of the fact that the Senior Manager of M/s Sudharsan CFS Mr Christopher Armstrong was the one who instructed Shri E Raja Sekar for the clandestine removal of subject cargo of smuggled Poppy Seeds; that on the day of clandestine removal itself Mr. E Raja Sekar informed him regarding instructions received from the Senior Manager Mr. Christopher Armstrong for clandestine removal of subject cargo of Poppy Seed; that only then they broke the seals and replaced subject import cargo of Poppy Seeds with dummy cargo provided by Mr. D Ram Kumar and Gated-Out the import cargo of Poppy Seeds in two trucks bearing Reg. nos. TN52L0184 (SNJ) and TN52Q0524 (KRN); that however, in connection with the subject import consignment of Poppy Seeds, it was Mr. E Raja Sekar who directly co-ordinated with Mr. Christopher Armstrong for said clandestine removal; that under instructions of Shri Christopher Armstrong, they regularly used to pilfer and replace original cargo bonded & stored under Section 49 of the Customs Act, 1962, from Public bonded warehouse of M/s Sudharsan CFS; that Mr. Christopher Armstrong used to give instructions for pilferage and clandestine removal of section 49 bonded cargo directly to Mr. E Raja Sekar; that however, as and when Shri. E. Raja Sekar was unavailable or on leave, Mr Christopher Armstrong would directly inform him the concerned container nos. and instructed him to Pilfer and remove the original cargo from the notified customs area of M/s Sudharsan CFS; that accordingly, he would coordinate with associated clearance agents & CHAs, and cause the pilferage; that for majority of the consignments of Section 49 bonded cargo that they pilfered based on instructions of Shri Christopher Armstrong, Mr D Ram Kumar & Mr Sanaullah were the clearance agents; that however, in connection with subject consignment of "Poppy Seeds" arrived in said two containers BLZU4220861 & BLZU4221364, clearance agent Mr D Ram Kumar only contacted them for clandestine removal, and provided them with locally procured dummy cargo of around 18 MT of Rice Bran for re-stuffing into said two import containers; that on similar lines, over past one year i.e since 2023 they had pilfered & replaced around 15 such consignments of Section 49 bonded cargo from the M/s. Sudharsan CFS; that for each such consignment, Senior Manager Mr Christopher Armstrong used to pay him around Rs.3,000/- to Rs.5,000/-; that further, Shri. E Raja Sekar used to share the commission amount that was received for said unlawful activities with other executives of CFS as well, to secure timely support.

On questioning as to whether the M/s. Sudharsan CFS surveyor Mr. Manikandan M was aware that said cargo of smuggled Poppy Seeds was being pilfered & clandestinely removed as per the instructions of Shri. Christopher Armstrong, Shri Hemachandran R deposed that Mr. Manikandan M was unaware that said cargo of smuggled 'Poppy Seeds' was being clandestinely removed as per the instructions of Shri. Christopher Armstrong; that Mr Christopher Armstrong was Senior Manager of entire administration/operations in M/s. Sudharsan CFS; and, that hence he never directly interacted with the lower-level workers like surveyors and other operators; that it was the Operations Executive Mr. E. Raja Sekar who instructed surveyor Mr Manikandan M for said clandestine removal, on behalf of Mr. Christopher Armstrong.

Junior Executive Operations of M/s Sudharsan CFS Shri Hemachandran R inter-alia admitted his fault of abetting said pilferage and clandestine removal of subject cargo of Poppy seeds; but, he admitted that only after realizing that the same was instructed by Senior Manager Mr. Christopher Armstrong, he agreed and caused clandestine removal; and that he would not have abetted said act of smuggling Poppy Seed based on direction of Mr E Raja Sekar; also, that during September, 2024 his wife was pregnant and around same time his mother got affected with the Typhoid and that he needed the Money; and, hence he agreed to the same and abetted said act of smuggling Poppy Seeds.

2.55 Further statement of Shri. Christopher Armstrong, Senior Manager at M/s. Sudharsan CFS, Chennai dated 16.09.2025: [RUD-68]

Mr Christopher Armstrong, Senior Manager at M/s Sudharsan CFS, tendered his voluntary statement dt 16.09.2025 under Section 108 of the Customs Act, 1962 wherein

he interalia deposed that as Senior Manager in M/s. Sudharsan CFS, his responsibilities included collective CFS operations i.e.,

- a) administration and business development of the CFS,
- b) Receipt, storage, delivery, and handling of imported goods and export goods,
- c) Maintaining records of such imported goods and export goods,
- d) Supervising the Job work and performance of CFS executives/staff members,
- e) Ensuring safety and security of the import and export goods under CFS custody, and protecting the goods from Pilferage,
- f) Managing IT department i.e., CCTV maintenance, computer systems, and server's maintenance, and addressing the complaints and grievances of the clients etc.

that he led the team of executives namely operation executive Mr E Raja Sekar, Junior Operations Executive Mr Hemachandran and Surveyor Mr Manikandan; that operations executive Mr. E Raja Sekar, and Junior Operations Executive Mr. Hemachandran report to him, and that the surveyor Mr. Manikandan reported to Mr. E Raja Sekar if not to him;

Mr. Christopher Armstrong inter-alia had gone through CFS Movement Report dt 13.09.2024, and admitted the fact that the said 02 import containers i.e., BLZU4220861 and BLZU4221364 were Gated-Out from Kattupalli Port around 12:10 Hrs & 15:02 Hrs. on 13.09.2024, and were Gated-In to M/s Sudharsan CFS within an Hour the very same day i.e., around 13:20 Hrs & 16:15 Hrs respectively. Mr Christopher Armstrong had gone through the CCTV Footage of M/s. Sudharsan CFS and admitted the facts that

- a) On 13.09.2024 at around 12:58 Hrs the truck bearing Reg No TN04AK1320 laden with import container 'BLZU4220861' was Gated-In to M/s. Sudharsan CFS; and thereafter at around 15:51 Hrs the truck bearing Reg No TN04AK4615 laden with import container BLZU4221364 was Gated-In to M/s Sudharsan CFS;
- b) The next day i.e., on 14.09.2024 at around 18:00 hrs. surveyor of M/s Sudharsan CFS Mr. Manikandan Gated-In 02 empty trucks TN52L0184 (SNJ) & TN52Q0524 (KRN) into M/s Sudharsan CFS;
- c) Subsequently after completion of destuffing both the trucks no. TN52L0184 (SNJ) and TN52Q0524(KRN) loaded with said import cargo of Poppy Seeds was returned from Yard area and was stationed in the Parking area of M/s. Sudharsan CFS for almost 02 days;
- d) Subsequently i.e. on 16.09.2024 at around 12:50 Hrs both the trucks TN52L0184 (SNJ) and TN52Q0524 (KRN), loaded with said import cargo of "Poppy Seeds" was Gated-Out from the Customs Area of M/s. Sudharsan CFS;

Mr Christopher Armstrong had gone through audio recording of Mr. Anandpadmanadan Srinivasan with Mr. Aboobacker Muneer concerning smuggling and clandestine removal of subject cargo of Poppy Seeds; and, admitted the fact that the concerned executives of M/s. Sudharsan CFS, pilfered and clandestinely removed said import cargo of smuggled Poppy Seed imported in the containers BLZU4220861 and BLZU4221364 from Customs area of M/s Sudharsan CFS. Mr. Christopher Armstrong inter-alia elaborated procedure that was being followed in M/s Sudharsan CFS for allowing empty trailers/trucks inside the notified customs area as follows

"CHA/Clearance Agent would usually inform the staff of CFS, the number of trucks arriving to CFS for taking delivery of the concerned import cargo. Staff would either in person or over phone inform the Security personnel to Gate-In the Trucks. Then, the security personnel stationed at Gate would enter the Truck Reg No. in the Gate-In (PNR) security register, and allow the trucks inside CFS."

that upon questioning, who is the concerned staff member or executive responsible for the Gate-In of trailers, trucks, or cargo, inside the CFS, Mr. Christopher Armstrong deposed that there was no specific staff member/executive responsible for Gating-In the trailers or cargo inside CFS; that CHA or clearance agent would usually bring Trucks near Gate-Area of CFS, and calls the CFS staff member that he was acquainted with i.e., could be any of the Operations Executives or Junior Operations Executives, and informs that the trucks were waiting near Gate; that, the concerned Staff member would contact Security personnel over intercom and instructs to Gate-In Trucks; that then security would enter the Truck Reg No. in security register and allow the trucks inside the CFS.

Mr. Christopher Armstrong had then gone through the Gate-In (PNR) & Gate-Out (Import-Out) security registers of M/s Sudharsan CFS and admitted that No such record pertaining to the entry and exit of said two trucks bearing Reg Nos. TN52L0184 (SNJ) & TN52Q0524 (KRN) carrying subject import cargo of Poppy Seed from the M/s Sudharsan CFS were found; that the security personnel deployed at the gate did not make any entry concerning Gate-In & Gate-Out of said two trucks and the said cargo of Poppy Seed was permitted to Gate-out freely without any verification; also, that he was not aware of how the same happened. Mr. Christopher Armstrong further stated that only after inspection of import cargo by the proper customs officer, CFS executives would allow for destuffing; that the executives of CFS would verify concerned Bill of Entry Copy, Bill of Lading Copy, Invoice & Packing List Copy, Delivery Order, generate the Gate-Pass, and hand-over the same to truck driver; that only then the security personnel would allow the Gate-Out of Import cargo.

Upon asking to provide Gate-Pass for the delivery of subject import cargo of Poppy Seeds on trucks Nos. TN52L0184 (SNJ) & TN52Q0524 (KRN), Mr Christopher Armstrong stated that the said two trucks Reg Nos. TN52L0184 (SNJ) and TN52Q0524 (KRN) loaded with subject import cargo of Poppy Seeds were Gated-Out from the M/s Sudharsan CFS without any Gate-Pass i.e., No Gate-Pass was generated for the same. Upon questioning, as to why M/s Sudharsan CFS had not followed the aforesaid procedure for Gate-In and Gate-Out of subject consignment and what was his responsibility as the Senior Manager Operations in M/s. Sudharsan CFS, Mr. Christopher Armstrong admitted the facts that M/s Sudharsan CFS had not followed the procedure for Gate-In and Gate-Out of subject Import cargo of Poppy Seeds arrived said 02 containers BLZU4220861 & BLZU4221364, and Gated-Out said cargo without any Gate-Pass, and that he had no comments to offer concerning the same.

Mr Christopher Armstrong had gone through the Equipment Interchange Reports (EIRs) bearing POS. Nos. 01B42B1 and 02N06A2 both dated. 13.09.2024, and admitted the fact that upon arrival of said 02 import containers BLZU4220861 and BLZU4221364 to M/s. Sudharsan CFS, Liner Seals affixed i.e., BLPL365092 & BLPL365093 were intact, and the Net weights of cargo were '31540 KGs & 31630 KGs' respectively, in match with declaration made in the Bill of Lading No. BLPLRGN2401980 dated 05.09.2024. Further Mr. Christopher Armstrong had gone through the altered weighment certificates bearing sl. nos. 12648 & 12670 both dated 13.09.2024 furnished by M/s Sudharsan CFS during Mahazar proceedings dt. 05.11.2024, and the original weighment certificates bearing sl. nos. 12670 & 12648 dated 13.09.2024, as retrieved from IBM Main Server - Weighbridge Fusiontec Application - Back Up Log of M/s. Sudharsan CFS, and admitted the fact that the concerned executives of M/s. Sudharsan CFS purposely furnished wrong weighment certificates to the officers to avoid detection of said pilferage and to safeguard themselves from the penal consequences. Upon questioning, as to why concerned executives of M/s. Sudharsan CFS cut-opened seals and destuffed cargo from containers in the absence of proper customs officer, despite the subject import cargo in the containers BLZU4220861 & BLZU4221364 was marked for 100% examination; Mr. Christopher Armstrong deposed that prior to examination by Proper Customs Officer, the concerned executives of M/s Sudharsan CFS cut-opened liner seal, replaced actual import cargo of Poppy Seeds with dummy cargo, and affixed forged seals bearing same seal nos., to avoid detection the customs authorities.

Mr Christopher Armstrong had gone through the CCTV footage of M/s Sudharsan CFS and admitted the fact that the Ex-IT staff of M/s Sudharsan CFS Shri. Babu entered the CCTV Server room in Admin area of M/s. Sudharsan CFS wearing mask and deleted the recorded CCTV footage pertaining to handling & clandestine removal of subject cargo of Poppy Seeds from M/s. Sudharsan CFS CCTV DVRs to prevent subsequent discovery. However, upon questioning as to who all were having access to CCTV Server room inside the admin area, and how did an ex-employee access CCTV Server room, Mr. Christopher Armstrong stated that the CCTV server room had no Lock and that only CFS admin area had the Lock; that, usually they lock the admin room at the end of day; but, that he was unaware of how on that specific night of 05.11.2024, the Lock remained open and during early hours on 06.11.2024, said Mr. Babu entered the server room inside admin building and deleted the recorded "CCTV Footage" of specific DVRs containing footage of handling and pilferage of subject import cargo of Poppy Seed. Further upon

questioning as to why the security personnel deployed at the CFS gate area permitted an ex-employee i.e., Shri Babu to enter the customs area of M/s. Sudharsan CFS and to directly access the admin building; Mr Christopher Armstrong refused to offer any comments/remarks concerning the same. Upon asking to state his accountability as Senior Manager in M/s. Sudharsan CFS concerning aforesaid deletion of CCTV footage, Mr Christopher Armstrong remained silent and offered no comments.

Mr Christopher Armstrong had inter-alia gone through the images of Manipulated Weighment Certificates bearing sl. nos. 12648 & 12670 dated. 13.09.2024, and the 'Any Desk remote access of M/s Sudharsan CFS service engineer system bearing address No. 1 232 567 750' recovered from the Mobile of Mr. S Babu during forensic examination dt 19.12.2024; and admitted that the CFS Ex-IT staff Mr. Babu remotely accessed the M/s Sudharsan CFS IBM Main Server through Any Desk application & manipulated recorded Net Weights in the weighment certificates bearing slno 12670 & 12648 dated 13.09.2024 pertaining to said two import containers BLZU4220861 & BLZU4221364, to impart misleading impression that the said two import containers were tampered with prior to their entry into M/s. Sudharsan CFS; and that the executives of M/s Sudharsan CFS as team collectively planned & diligently executed said pilferage, and intentionally tampered and falsified the available evidence pertaining to said clandestine removal to mislead ongoing investigation. Further, upon questioning as to how Mr S Babu was aware of the User id. and Password of M/s Sudharsan CFS Weighbridge System Application Fusiontec hosted on IBM Main Server, Mr. Christopher Armstrong reasoned that said Mr. S Babu was an ex-employee of M/s. Sudharsan CFS, and aware of the User ids. and Passwords of M/s. Sudharsan CFS Weighbridge System Fusiontec Application. However, upon questioning as to what precaution he took as the Senior Manager to prevent the resigned/terminated employees from remotely accessing the systems and servers of M/s Sudharsan CFS, Mr. Christopher Armstrong confessed his fault of failing to take any precautionary measures to prevent the ex-staff members from remotely accessing the systems and servers.

Mr. Christopher Armstrong had also gone through the text message conversation between Operations Executive Mr. E Raja Sekar and the Shipping Liner M/s Transworld Global Logistics Solutions India Pvt Ltd executive Mr. Sathiya Raj concerning the subject consignment imported in said containers BLZU4220861 & BLZU4221364, and admitted that his subordinate Mr E Raja Sekar deluded Shipping Liner stating that the containers were lying safe in M/s. Sudharsan CFS by deftly concealing the truth that the executives of M/s. Sudharsan CFS had already Gated-Out the subject import cargo arrived in said two containers on 16.09.2024 itself; and further admitting the direct involvement of staff /executives of M/s Sudharsan CFS in the said pilferage & clandestine removal of subject import cargo of Poppy Seeds and in the intentional tampering & falsification of available evidence pertaining to said clandestine removal, Mr. Christopher Armstrong had refused to offer any comments concerning the same.

Mr. Christopher Armstrong inter-alia had gone through the voluntary statements of Shri. E Raja Sekar and Shri. Hemachandran R dated 15.09.2025, and refused to offer any comment concerning same by merely asserting that he was unaware of why the said executives were directly implicating him in the subject case of smuggling. Further, upon questioning as to would it be possible to publicly cut-open the liner seals and to de-stuff and Gate-Out import cargo from the customs area of M/s Sudharsan CFS in the absence of proper Customs Officer, and without any import documentation viz. Bill of Entry, Job Order & Gate-Pass by staff at base level of management without direct instructions from the Senior officials of the CFS, Mr. Christopher Armstrong refused to make any comments.

However, upon questioning that by his acts of omission and commission, the staff of M/s. Sudharsan CFS successfully pilfered subject consignment of "Poppy Seeds" from the customs area, Mr Christopher Armstrong deposed that as the Customs cargo service Provider/Custodian, M/s. Sudharsan CFS as an entity was collectively responsible for the safety & security of imported cargo under its custody and was responsible for safeguarding the goods against Pilferage; that however, in subject case the CFS executives themselves collectively colluded with other customs clearance agents, undertook extensive planning right from bypassing the vehicle details entries in Security registers to manipulating the weighment certificates of import cargo, and pilfered said cargo of 'Poppy Seeds' imported in violation of the Policy Conditions of Foreign Trade

(Development and Regulation) Act, 1992 to realize undue financial gains. Mr. Christopher Armstrong further admitted that without the collective & coordinated effort of the concerned executives of M/s Sudharsan CFS, subject cargo of 'Poppy Seeds' could not have been pilfered from the Customs Area of M/s. Sudharsan CFS; and, that they collectively failed in safeguarding subject import cargo under their custody from Pilferage, and in securing CCTV Footage concerning said clandestine removal; and that M/s Sudharsan CFS had collectively failed to comply with the regulations of Handling of Cargo in Customs Areas Regulations, 2009.

3. Statutory Provisions and Contraventions:

3.1 As per Section 2(23) of the Customs Act, 1962:

Import, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

3.2 As per Section 2(39) of the Customs Act, 1962:

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

3.3 As per Policy Condition (3) to Chapter 12 of ITC(HS)-2022, issued vide the Central Government Notification No. 54/2015-2020 dated 19.02.2022, under Section 3 of the Foreign Trade (Development and Regulation) Act, 1992, Import of Poppy Seeds (Exim Code No. 1207 91 00) shall be allowed subject to the following conditions:

- a) Import permitted only from Australia, Austria, France, China, the Netherlands, Hungary, Poland, Slovakia, Spain, Turkey and Czech Republic, United Kingdom, Democratic People's Republic of Korea, Macedonia, Germany, and Ukraine;
- b) The importer shall produce appropriate certificate from the competent authority of exporting country that Opium Poppy have been grown legally in that country; and
- c) All import contracts for this item shall compulsorily be registered with the Narcotics Commissioner, Gwalior prior to import in accordance with guidelines issued by the Department of Revenue, which may, inter - alia, include fixing of country caps, imposing quantitative restriction, if any per importer or any other relevant provision as deemed necessary for implementation of National Policy on Narcotic Drugs and Psychotropic Substances.

3.4 As per Section 2(33) of the Customs Act, 1962:

Prohibited goods, means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with; implying that any goods imported in violation of conditions subject to which the goods are permitted to be imported are nothing but prohibited goods.

Hence the subject consignment of Poppy Seeds smuggled into India shall have to be treated as prohibited goods. It is also relevant to mention that any prohibition applies to all types of prohibition which may be partial/complete and even restriction on import or export is to an extent a prohibition. Hence the restriction imposed on the said imports are to an extent a prohibition and any violation of the said conditions/restrictions would make the impugned goods liable to confiscation under Sec 111 of the Customs Act 1962.

3.5 As per Section 11(1) of the Foreign Trade (Development and Regulation) Act, 1992 no export or import shall be made by any person except in accordance with provisions of the Foreign Trade (Development and Regulation) Act, 1992, the rules and orders made there under, and the export and import policy for the time being in force.

3.6 As per Section 46 of the Customs Act, 1962: Entry of goods on importation -

(1) The importer of any goods, other than the goods intended for transit or transshipment, shall make entry thereof by presenting electronically on the customs automated system to the proper officer a bill of entry for home consumption or warehousing in such form and manner as may be prescribed.

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

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

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

- (b) the authenticity and validity of any document supporting it; and
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.

3.7 Section 45 of the Customs Act, 1962:

Restrictions on custody and removal of imported goods -

(1) Save as otherwise provided in any law for the time being in force, all imported goods unloaded in customs area shall remain in the custody of such person as may be approved by the Principal Commissioner of Customs or Commissioner of Customs until they are cleared for home consumption or are warehoused or transhipped in accordance with the provisions of Chapter VIII.

(2) The person having custody of any imported goods in a customs area, whether under the provisions of sub-section (1) or under any law for the time being in force, -

- (a) shall keep a record of such goods and send a copy thereof to the proper officer;
- (b) shall not permit such goods to be removed from the customs area or otherwise dealt with, except under and in accordance with the permission in writing of proper officer or in such manner as may be prescribed.

(3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an arrival manifest or import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried.

3.8 As per Section 111 of the Customs Act, 1962:

Confiscation of improperly imported goods -

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 time being in force;

(f) any dutiable or prohibited goods required to be mentioned under the regulations in an arrival manifest or import manifest or import report which are not so mentioned;

(i) any dutiable or prohibited goods found concealed in any manner in any package either before or after the unloading thereof;

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

3.9 As per Section 119 of the Customs Act, 1962:

Confiscation of goods used for concealing smuggled goods -

Any goods used for concealing smuggled goods shall also be liable to confiscation.

3.10 As per Section 121 of the Customs Act, 1962:

Confiscation of sale-proceeds of smuggled goods:

Where any smuggled goods are sold by a person having knowledge or reason to believe that the goods are smuggled goods, sale proceeds thereof shall be liable to confiscation.

3.11 As per Section 2(3A) of the Customs Act, 1962,

Beneficial owner means any person on whose behalf the goods are being imported or exported or who exercises effective control over the goods being imported or exported.

3.12 As per Section 112 of the Customs Act, 1962:

Penalty for improper importation of goods - 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;

3.13 As per Section 114AA of the Customs Act, 1962:

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.

3.14 As per Section 117 of the Customs Act, 1962:

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 one lakh rupees.

3.15 As per Section 124 of the Customs Act, 1962:

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

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

- a) is given a notice in writing with the prior approval of the officer of Customs not below the rank of an Assistant Commissioner of Customs, informing him of grounds on which it is proposed to confiscate the goods or to impose a penalty;
- b) is given an opportunity of making representation in writing within such reasonable time as may be specified in the notice against grounds of confiscation or imposition of penalty mentioned therein; and
- c) is given a reasonable opportunity of being heard in the matter;

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

3.16 As per Section 123 of the Customs Act, 1962: Burden of proof in certain cases –

(1) Where any goods to which this section applies are seized under this Act in the reasonable belief that they are smuggled goods, the burden of proving that they are not smuggled goods shall be

- a) in a case where such seizure is made from the possession of any person,
 - i) on the person from whose possession the goods were seized; and
 - ii) if any person, other than the person from whose possession the goods were seized, claims to be the owner thereof, also on such other person;
- b) in any other case, on the person, if any, who claims to be the owner of the goods so seized.]

(2) This section shall apply to gold, and any other class of goods which the Central Government may by notification in the Official Gazette specify.

3.17 As per Section 135 of the Customs Act, 1962, Evasion of duty or prohibitions —

(1) Without prejudice to any action that may be taken under this Act, if any person—

- a) is in relation to any goods in any way knowingly concerned in misdeclaration of value or in any fraudulent evasion or attempt at evasion of any duty chargeable thereon or of any prohibition for the time being imposed under this Act or any other law for the time being in force with respect to such goods; or
- b) 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 or Section 113, as the case may be; or
- e) obtains an instrument from any authority by fraud, collusion, willful misstatement or suppression of facts and such instrument has been utilized by such person or any other person

he shall be punishable — (i) in the case of an offence relating to —

- a) any goods the market price of which exceeds one crore of rupees; or
- b) the evasion or attempted evasion of duty exceeding fifty lakh of rupees; or
- c) such categories of prohibited goods as the Central Government may, by notification in the Official Gazette, specify; with imprisonment for a term which may extend to seven years and with fine.
- e) obtaining an instrument from any authority by fraud collusion willful misstatement or suppression of facts and such instrument has been utilized by any person, where the duty relatable to utilization of the instrument exceeds fifty lakh rupees;

Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court, such imprisonment shall not be for less than one year;

(ii) in any other case, with imprisonment for a term which may extend to three years, or with fine, or with both.

(2) If any person convicted of an offence under this section or under sub-section (1) of section 136 is again convicted of offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to seven years and with fine: Provided that in the absence of special and adequate reasons to the contrary to be recorded in the judgment of the court such imprisonment shall not be for less than one year.

(3) For the purposes of sub-sections (1) and (2), the following shall not be considered as special and adequate reasons for awarding a sentence of imprisonment for a term of less than one year, namely:

- i) the fact that the accused has been convicted for the first time for an offence under this Act;
- ii) the fact that in any proceeding under this Act, other than prosecution, the accused has been ordered to pay a penalty or the goods which are the subject matter of such proceedings have been ordered to be confiscated or any other action has been taken against him for the same act which constitutes the offence;
- iii) the fact that the accused was not the principal offender and was acting merely as a carrier of goods or otherwise was a secondary party to the commission of the offence;
- iv) the age of the accused.

3.18 As per Section 132 of the Customs Act, 1962:

False declaration, false documents, etc - Whoever makes, signs or uses, or causes to be made, signed or used, any declaration, statement or document in the transaction of any business relating to customs, knowing or having reason to believe that such declaration, statement or document is false in any material particular, shall be punishable with imprisonment for a term which may extend to two years, or with fine, or with both.

4. Analysis and findings:

4.1 Upon verifying the Bill of Lading No. BLPLRGN2401980 dt 05.09.2024 [**RUD-01**], the following details were ascertained.

- a) Consignee: M/s. Alina Overseas Trading (IEC No. CSIPG0170P), Tamil Nadu
Shipper: M/s Bhone Kabar Kyaw Co., Ltd., Bago Region, Myanmar
- b) Load Port: Port of Yangon, Myanmar (MMRGN)
Port of Destination: Kattupalli Port, India (INKAT1)
- c) Liner: M/s Transworld Global Logistics Solutions (India) Pvt Ltd, Mylapore
Destination CFS: M/s. Sudharsan CFS (INMAA1SUL1)
- d) Declared Cargo: Rice Bran for Animal Feed under HS Code: 23022020
Quantity of Cargo: 1120 Bags, 56089 KGs (56 MTs)
- e) 02X 40HC Containers: Container No. BLZU4220861, Seal No. BLPL365092
Container No. BLZU4221364, Seal No. BLPL365093
- f) Container Tracking: discharged at Kattupalli Port (INKAT1) on 11.09.2024,
moved to M/s. Sudharsan CFS on 13.09.2024.
- g) Bill of Entry Status: Not Filed as on 05.11.2024.

Findings above evidence the facts that the subject cargo arrived under Bill of Lading No. BLPLRGN2401980 dt 05.09.2024 was imported from Myanmar in the name of consignee M/s Alina Overseas Trading (IEC No. CSIPG0170P); 1120 Bags of cargo weighing around 56 MTs was imported in the said two containers BLZU4220861 and BLZU4221364; that on 11.09.2024 the said two containers were discharged at Kattupalli Port (INKAT1); and, that thereafter on 13.09.2024, the containers were shifted to M/s. Sudharsan CFS under PNR movement; that for around 02 months the containers were lying at M/s. Sudharsan CFS, but no one approached for filing the Bill of Entry, not even the consignee M/s Alina Overseas Trading.

4.2 On detailed examination of the cargo arrived in said 02 containers BLZU4220861, and BLZU4221364, under Mahazar proceedings dated 05.11.2024 [**RUD-03**], the following discrepancies were noticed.

- a) The Liner seals found affixed on the 02 containers were found to be different from that of mentioned in the Bill of Lading No. BLPLRGN2401980 dated 05.09.2024,
- b) Net weight of cargo available in said two containers was found to be around 17.87 MT, in contrary to the specified Net weight of 56 MT declared in the Bill of Lading,
- c) Total quantity of cargo available in said two containers was found to be 180 Bags, as against the declared quantity of 1120 Bags in the Bill of Lading.

Further, from the markings available on aforesaid 180 Bags of cargo viz ‘**Shanthi Broiler Finisher, Coimbatore**’ & ‘**Fine Wheat Bran Course Bran, Pune**’ it was ascertained that the said cargo was domestically procured and were not imported. Images of said markings are furnished below for ready reference.



Findings above evidence the facts that the two Containers Nos. BLZU4220861 and BLZU 4221364 were tampered and subsequently affixed with **forged seals**; and, that the cargo imported in said two containers vide Bill of Lading No. BLPLRGN2401980 dt 05.09.2024 was pilfered and subsequently substituted/replaced with locally procured dummy cargo to avoid detection.

4.3 Upon verifying the ‘CFS Movement Report’ of M/s. Sudharsan CFS dt 13.09.2024 **[RUD-04A]**, it was ascertained that both the containers BLZU4220861 and BLZU4221364 were Gated-Out from Kattupalli Port on 13.09.2024 at around 12:10 Hrs and 15:02 Hrs respectively, and were Gated-In to M/s. Sudharsan CFS on the very same day at around 13:20 Hrs. and 16:15 Hrs. respectively, indicating that both the containers reached M/s. Sudharsan CFS within an hour of exiting from the Kattupalli Port.

4.4 The Equipment Interchange Reports verified and attested by M/s Sudharsan CFS Weighbridge system Operator Mr Manikandan K clearly demonstrated the fact that upon arrival of said two import containers BLZU4220861 & BLZU4221364 to M/s. Sudharsan CFS, the liner seals affixed on were BLPL365092 & BLPL365093 respectively. In contrary the seals affixed on said 02 containers were found to be 365092 and 365093 respectively both missing the “**BLPL**” Prefix, but with same serial numbers; as evident from Mahazar dated 05.11.2024. **[RUD-03]**

Pictures of forged seals bearing same sl.nos 365092 and 365093, but missing the ‘**BLPL**’ Prefix, captured during examination proceedings dt. 05.11.2024 are furnished below for ready comparison.



The aforesaid findings evidence the following facts.

- a) the Liner seals ‘BLPL365092 & BLPL365093’ were fully intact upon arrival of said two import containers into the Customs Area of M/s. Sudharsan CFS;
- b) the said 02 import containers were tampered & affixed with forged seals only after their entry into the Customs area of M/s. Sudharsan CFS; and
- c) deliberate efforts were made to forge the seals with serial numbers same as actual Liner seals, to avoid detection by the customs authorities.

In corroboration, Shipping Liner Mr S Vijay Manager at M/s Transworld Global Logistics Solutions (India) Pvt Ltd, examined the said seals bearing sl.nos 365092 & 365093, and vide letter/report dated 06.11.2024 confirmed that the seals found affixed on containers were **Forged**, and were not the original Liner Seals affixed by their Myanmar counterpart M/s Transworld GLS(S) Pte Ltd. In substantiation to his letter/report dated 06.11.2024, **[Marked as RUD-69]**, Mr S Vijay submitted one specimen Liner seal bearing sl.no BLPL372733 to demonstrate the appearance and design of original “BLPL Liner Seals”. Picture of said specimen ‘BLPL liner seal’ is furnished below for ready reference.



4.5 The ‘Value Remarks’ made by the weighbridge operator Mr. Manikandan K on the said two Equipment Interchange Reports (EIRs) POS. Nos. 01B42B1 and 02N06A2 dated 13.09.2024, clearly demonstrated the fact that upon arrival of said 02 import containers BLZU4220861 and BLZU4221364 to M/s Sudharsan CFS, their Net Weights were ‘31540 KGs & 31630 KGs’ respectively.

Images of Value Remarks penned by weighbridge system operator Mr Manikandan K on the rear side of said two Equipment Interchange Reports (EIRs) POS. Nos. 01B42B1 and 02N06A2 dated 13.09.2024, are extracted below for ready reference. **[RUD-06]**



However, during the examination caused at M/s Sudharsan CFS on 05.11.2024, the Net weights of said 02 containers BLZU4220861 and BLZU4221364 were found to be ‘12640 KGs and 12630 KGs’ respectively, as evident from the Mahazar dated 05.11.2024. **[RUD-03]**. However, the corresponding weighment certificates bearing sl.nos. 12648 and 12670 both dated 13.09.2024, furnished by the Executives of M/s. Sudharsan CFS during said examination proceedings dt 05.11.2024, showed the Net

Weights of said two containers BLZU4220861 and BLZU4221364 upon their entry into M/s Sudharsan CFS as 12770 KGs and 12280 KGs respectively.

In this regard, it is important to emphasize that the same weighment certificates bearing sl.nos. 12648 and 12670 both dated 13.09.2024, when retrieved from the Back-Up drive of M/s Sudharsan CFS Weighbridge Server **[RUD-21B]**, conclusively established the Net weights of said two containers bearing sl.nos. BLZU4220861 & BLZU4221364 as '31540 KGs' & '31630 KGs' respectively.

Further, the Net weights of said 02 import containers BLZU4220861 and BLZU4221364 as scribed by Mr. Manikandan K on the aforesaid Equipment Interchange Reports (EIRs) i.e., '31540 KGs' & '31630 KGs' respectively, were in exact match with the corresponding Net weights recorded in the IBM Main Server - Weighbridge Fusiontec Application - Back Up Log of M/s Sudharsan CFS, as evidenced in the 'Original/true weighment certificates bearing sl.nos. 12670 and 12648 both dated 13.09.2024 **[RUD-21B]**' recovered from the said Back Up Log. It is important to note that the said 'Net Weights' that get recorded in the IBM Main server - Weighbridge Fusiontec Application - Back Up Log are programmed to be automatically fetched from the weighbridge computer system upon positioning the Trailers laden with containers on weighbridge, thereby precluding Weighbridge Operator from manipulating or altering the same, and ensuring reliability of the recorded weights.

The aforesaid observation clearly reveals that, upon arrival of said two import containers BLZU4220861 & BLZU4221364 to M/s. Sudharsan CFS, the Net Weight of import cargo was '55,770 KGs' (around 56 MT) as declared in the Bill of Lading No. BLPLRGN2401980 dated 05.09.2024, which evidences the fact that the 17870 KGs (around 18 MTs) of Rice bran cargo found during examination dated 05.11.2024 was not the actual import cargo, and it was merely a dummy cargo utilized to substitute/replace the actual import cargo arrived in said 02 import containers.

Collective reading of the findings above evidence the facts that

- a) the actual 'Net Weights' of said two import containers recorded in the weighbridge system server of CFS were subsequently manipulated, to facilitate & conceal the clandestine removal of subject import cargo of Poppy Seeds; and,
- b) deliberate attempts were made to scale down and match the Net Weight of subject import cargo recorded in weighbridge system server, with the Net Weight of locally procured dummy Rice Bran cargo utilized to substitute; also,
- c) the concerned executives of M/s. Sudharsan CFS, purposely furnished the wrong weighment certificates to officers during examination, only to mislead the ongoing investigation;

When presented with the findings above, the executives of M/s Sudharsan CFS viz. Shri. E Raja Sekar, Executive Operations, Mr Hemachandran R, Junior Executive Operations, & Mr. Manikandan M, Surveyor, admitted their involvement in the said act of smuggling; and, in their respective statements dated 09/10.11.2024 **[RUD-08, 09, 10]** which revealed that

- a) On 16.09.2024 itself they clandestinely removed the import cargo of 'Poppy Seeds' arrived in said two containers bearing sl.nos. 'BLZU4220861 and BLZU4221364';
- b) that they substituted dummy Rice Bran cargo in place of the original import cargo of Poppy Seeds, to avoid detection by the Customs Authorities; and,
- c) that they proactively deleted the specific CCTV footage pertaining to handling and clandestine removal of subject cargo, and manipulated the respective "weighment certificates" to prevent subsequent discovery of said smuggling operation; also,
- d) that they abetted the said act of smuggling only for monetary commissions offered by one Clearance agent Shri. D Ram Kumar.

Further, Operations Executive of M/s. Sudharsan CFS Mr. E Raja Sekar in his voluntary statement dt 15.09.2025 **[RUD-66]** revealed that they jointly caused the said clandestine removal only as per the direct instructions of Mr Christopher Armstrong, Senior Manager at M/s. Sudharsan CFS; and that not just the subject consignment of Poppy Seeds, but over past 01 year, **they pilfered around 15 consignments of warehoused cargo stored under Section 49 of the Customs Act, 1962 in the Public bonded warehouse of M/s Sudharsan CFS** as per the instructions received from Mr Christopher Armstrong; and that said Mr Christopher Armstrong promised him position of Assistant Manager for both M/s. Sudharsan CFS and M/s. Sanco CFS as payback to assume full

responsibility for the said pilferage and to refrain from disclosing the specific facts concerning the roles of senior officials in M/s. Sudharsan CFS in the said pilferage.

4.6 Forensic examination of the CCTV Footage of M/s. Sudharsan Logistics Pvt. Ltd., CFS, dated 29.07.2025: [RUD-70]

Upon examining the CCTV Hikvision DVRs & Servers of M/s Sudharsan Logistics Pvt Ltd CFS No.41, Red Hills High Road New Manali, the CCTV footage of New Yard area pertaining to said clandestine removal of subject import cargo of Poppy Seeds was found completely formatted. However, upon examining the Gate area, Parking & Old Yard Area and Admin building CCTV footage, evidence pertaining to clandestine removal of subject cargo of Poppy Seeds on Trucks No. TN52L0184 (SNJ) and TN52Q0524 (KRN) was found. The trucks involved in the smuggling operation bear registration numbers TN52L0184 and TN52Q0524. In the CCTV footage, the respective lorries displayed name boards on the top 'S.N.J' and 'K.R.N', respectively.

Observation 01:

- a) On 13.09.2024 at around 12:58 hrs, the truck bearing Reg No TN04AK1320 laden with import container BLZU4220861 was Gated-In to M/s Sudharsan CFS;
- b) On 13.09.2024 at around 15:51 hrs, the truck bearing Reg No TN04AK4615 laden with import container BLZU4221364 was Gated-In to M/s Sudharsan CFS;

Observation 02:

- a) On 14.09.2024 at around 17:47 hrs, both the empty trucks TN52L0184 (SNJ) and TN52Q0524 (KRN) arrived to M/s Sudharsan CFS and was found waiting outside the Gate Area;
- b) Meanwhile, surveyor of M/s. Sudharsan CFS Mr. Manikandan M approached the Gate Area, and was found Gating-In said two empty trucks into the Customs Area of M/s Sudharsan CFS;
- c) During late hours i.e. at around 21:14 hrs, the empty truck TN52L0184 (SNJ) was found moving from Parking area to 'New yard area' of M/s. Sudharsan CFS, where both the said import containers BLZU4220861 & BLZU4221364 were placed; and after completion of de-stuffing from first container, at around 21:54 hrs. the truck TN52L0184(SNJ) loaded with said cargo of Poppy Seeds was found returning from New yard area to the Parking area of M/s Sudharsan CFS;



- d) A while later, after completion of de-stuffing from the second container, at around 23:04 hrs, the truck TN52Q0524 (KRN) loaded with said cargo of Poppy Seeds was found returning from New yard area to the Parking area of M/s Sudharsan CFS;



Observation 03: [RUD-22]

- a) On 16.09.2024 at around 12:07 Hrs. and 12:09 Hrs., the trucks TN52L0184 (SNJ) and TN52Q0524 (KRN), respectively started moving from the Parking Area to Gate Area of M/s Sudharsan CFS; and,
- b) at around 12:50 hrs, both the trucks TN52L0184(SNJ) & TN52Q0524(KRN) loaded with subject import cargo of Poppy Seed was found Gating-Out from the Customs Area of M/s. Sudharsan CFS;

Findings above evidence the fact that inside the Notified customs area of M/s Sudharsan CFS, during late hours on 14.09.2024, the said 02 import containers BLZU4220861 and BLZU4221364 were cut-opened, import cargo therein was de-stuffed onto said 02 trucks TN52L0184(SNJ) & TN52Q0524(KRN) and was subsequently Gated-Out/Clandestinely removed from Notified Customs Area of M/s. Sudharsan CFS on the noon of 16.09.2024.

Observation 04: [RUD-19]

- a) On 06.11.2024, i.e a day after the DRI examination proceeding dated 05.11.2024, at around 06:35 Hrs., the System Hardware Engineer/Ex-IT Staff Mr S Babu was found entering the Server room inside the Admin building of M/s Sudharsan CFS wearing a mask, and formatting the CCTV Hikvision DVRs recorded CCTV footage pertaining to clandestine removal of subject import cargo of Poppy Seed; and then immediately at around 06:55 Hrs was found absconding from the premise of M/s. Sudharsan CFS on his Splendor Plus Bike.



Findings above evidence the fact that, the concerned executives of M/s. Sudharsan CFS, purposely formatted the CCTV footage pertaining to clandestine removal of subject cargo of Poppy Seeds, to erase all evidence that that shows their willful collusion and abetment in the said act of smuggling.

The findings detailed above are evidenced from the forensic examination of the CCTV footage of M/s. Sudharsan Logistics Pvt. Ltd., CFS, duly certified under Section 63(4)(c) of the Bharatiya Sakshya Adhiniyam, 2023 and signed by Senior Manager Mr. Christopher Armstrong and IT Technician Mr. J. M. Udhayamoorthy **[Marked as RUD-70]**.

4.7 Upon examining the ‘Gate-In (PNR) and Gate-Out (Import-Out)’ security registers of M/s. Sudharsan CFS submitted by Mr. Christopher Armstrong vide letter dated 15.09.2025 **[Marked as RUD-71]** maintained by the Security Personnel deployed at the

Gate Area, no record pertaining to the entry and exit of said two trucks bearing Reg Nos. TN52L0184(SNJ) & TN52Q0524(KRN) carrying subject import cargo of Poppy Seeds from the Notified Customs Area of M/s. Sudharsan CFS were found. However, from the 'CCTV Footage above it was apparent that said 02 trucks TN52L0184(SNJ) & TN52Q0524(KRN) loaded with subject cargo of Poppy Seeds were Gated-Out from M/s. Sudharsan CFS on the noon of 16.09.2024.

When presented with the findings above, the executives of M/s Sudharsan CFS viz. Shri. E Raja Sekar, Executive Operations, Mr Hemachandran R, Junior Executive Operations, & Mr. Manikandan M, Surveyor, in their respective statements dt. 09/10.11.2024 **[RUD-08, 09, 10]** revealed that to prevent subsequent discovery of the clandestine removal of subject import cargo of Poppy Seeds, they supervised the 'Gate-In' and 'Gate-Out' of said 02 trucks into M/s. Sudharsan CFS in person, and made sure that no record concerning the Truck details would be documented in the security registers of M/s Sudharsan CFS. Observations above clearly evidence the fact that the executives of M/s Sudharsan CFS undertook extensive planning right from bypassing the vehicle details entries in security registers, to manipulating the weighment certificates of import cargo, and formatting the CCTV footage; and carefully executed the said act of smuggling to realize undue financial gains. It is important to emphasize that without the collective and coordinated efforts of the concerned executives of M/s Sudharsan CFS, the subject cargo of Poppy Seeds could not have been pilfered from the Notified Customs Area of M/s Sudharsan CFS regardless of the endeavors of mastermind, Clearance agents and other operatives of said smuggling syndicate, i.e. but for the willful collusion of the concerned executives of M/s Sudharsan CFS, said smuggling operation could not have been accomplished.

4.8 Subsequent search conducted at the residence of M/s. Sudharsan CFS Executive Operations Mr E Raja Sekar situated at No.53/48 Manali New Town, vide Mahazar dated 11.11.2024, resulted in recovery and seizure of Rs. 3,00,000/- commission amount that he realized for executing the clandestine removal of subject import cargo of Poppy Seeds. **[RUD-14]**

Further search conducted at the house of M/s Sudharsan CFS Junior Operations Executive Mr Hemachandran R situated at No.72/04, Perumal Koil Street, vide Mahazar dated 11.11.2024 resulted in recovery and seizure of Rs. 1,00,000/- commission amount that he realized for abetting & executing the clandestine removal of subject import cargo of Poppy Seeds. **[RUD-1]**

4.9 Forensic examination of Mobile device of Mr. E Raja Sekar dated 19.08.2025: **[RUD-72]**

Upon forensic examination of the Mobile Phone Realme 11 Pro bearing IMEI Nos 864720067189793 and 864720067189785, recovered from the Executive Operations of M/s. Sudharsan CFS Mr. E Raja Sekar, only contact nos. of the persons concerned were found, as provided below.

- a) Mr V Chandrasekaran +91-9841447004 – saved as Chandra Sekar MAC Exim,
- b) Mr. D Ram Kumar +91-9150956292 – saved as Ram Kumar,
- c) Mr. Hemachandran R +91-8939885251 – saved as Hemachandran SLPL,
- d) Mr. Hemachandran R +91-8056122570 – saved as Hemachandran SLPL,
- e) Mr. S Babu +91-9790305525 – saved as Babu IT.

However, the corresponding communications were found deleted and formatted. Further the Digital Forensic Expert examined the said communications and ascertained that the initial communication between Mr E Raja Sekar and Mr. Chandra Sekar MAC Exim Mob No +91-9841447004 commenced on 24.09.2023 but that the said chat history had been cleared subsequent to change in WhatsApp end to end encryption protocol security code detected and recorded on 22.09.2024; that the initial communication between Mr E Raja Sekar and Mr Ram Kumar Mob No +91-9150956292 started on 09.04.2024 but that the chat history had been cleared subsequent to change in WhatsApp end to end encryption protocol security code detected and recorded on 28.09.2024, as evident from the forensic report **[Marked as RUD-72]**.

Aforesaid findings evidently corroborate the facts that, after the said clandestine removal of subject consignment of Poppy Seed from the Notified Customs Area of M/s Sudharsan CFS, Mr. E Raja Sekar purposely deleted all the corresponding communications to erase evidence that that shows his willful collusion and abetment in the said act of smuggling.

Admitting the findings & observations above, Mr. E Raja Sekar deposed that subsequent to clandestine removal of subject consignment of Poppy Seeds on 16.09.2024, he deleted the said WhatsApp Chats as per the instructions Mr Ram Kumar to avoid getting caught. Further, during said forensic examination, Text Message conversation between Mr E Raja Sekar and the Shipping Liner M/s. Transworld Global Logistics Solutions India Pvt. Ltd. executive Mr Sathiya Raj (Mob No. +91-9659552210) was found. Same is provided below for ready reference.

(Mr. Sathiya Raj, October 16 2024 03:53 PM)

BLZU4220861

BLZU4221364

Could you please check and confirm CHA sir

(Mr. E Raja Sekar, October 16 2024)

These 2 containers are lying in our cfs CHA and have not yet come into further formalities if any one comes we will inform you sir

(Mr. Sathiya Raj, October 16 2024)

Thank you so much for your kind information

Normally if Alina trading overseas comes, who will be CHA. Pls confirm

(Mr. Sathiya Raj, October 17 2024 09:54 AM)

babuvtqlsindia.com

CC: sathiyaraj@tqlsindia.com

The abovesaid finding, evident from the Forensic examination of Mobile Realme 11 Pro (IMEI 864720067189793 & 864720067189785) of Shri E. Raja Sekar, certified u/s 63(4)(c) BSA, 2023 vide certificate dated 19.08.2025 attested by Mr. E Raja Sekar **[marked as RUD -72]**, corroborates the fact that, Shri. E Raja Sekar in an attempt to cover up his collusion in the said acts of smuggling Poppy Seeds, deceitfully concealed the truth that he along with few other executives of M/s. Sudharsan CFS Gated-Out the subject import cargo arrived in said 02 containers BLZU4220861 and BLZU4221364 on 16.09.2024 itself at the behest of Customs Clearance Agents Mr V Chandrasekaran and Mr D Ram Kumar; and misinformed and deluded the Shipping Liner to create misleading impression that the containers were lying safe in Customs Area of M/s. Sudharsan CFS, and that they were waiting for the Custom House Agent to file Bill of Entry for clearance.

4.10 Forensic examination of Mobile device of Mr. S Babu dated 19.12.2024: [RUD-73]

Subsequent forensic examination of the Mobile Vivo Y 33T bearing IMEI Nos 8655 94065770758 and 865594065770741 of the M/s Sudharsan CFS Ex-IT Staff Mr S Babu resulted in recovery of evidence concerning manipulation of the recorded Net Weights of subject import containers BLZU4220861 and BLZU4221364 in the 'IBM Main Server' of M/s. Sudharsan CFS; as furnished below...

- a) AnyDesk remote access address of M/s. Sudharsan CFS IBM Main Server bearing address No. 817 559 843



- b) AnyDesk remote access address of M/s. Sudharsan CFS Service Engineer System bearing address No. 1 232 567 750



..... **[RUD-24D]**

- c) Image of Manipulated Weighment Certificate sl.no. 12648 dated 13.09.2024, with altered Net Weight of '12770 KGs' for container BLZU4220861

- d) Image of Manipulated Weighment Certificate sl.no. 12670 dated 13.09.2024, with altered Net Weight of '12280 KGs' for container BLZU4221364 **[RUD-24B]**
- e) Photograph of M/s Sudharsan CFS weighbridge system server remote access view captured while altering the Net Weight for container BLZU4220861

IBM Main Server AnyDesk remote access addresses and the photographs of Manipulated Weighment Certificates bearing sl.nos. 12648 & 12670 both dated 13.09.2024 recovered from the forensic examination of the Mobile Vivo Y33T bearing IMEI Nos. 865594065770758 and 865594065770741 of Shri S. Babu, System Hardware Engineer, M/s. Sudharsan CFS, certified under Section 63(4)(c) of the Bharatiya Sakshya Adhiniyam, 2023 vide certificate dated 19.12.2024 attested by Shri S. Babu, **[Marked as RUD-73]**, evidence the fact that the concerned executives of M/s Sudharsan CFS remotely accessed the "IBM Main Server" through Service Engineer System "AnyDesk address No. 1 232 567 750", and manipulated the Net Weights of said two containers BLZU4220861 & BLZU4221364 to '12770 KG' & '12280 KG' respectively, only to create a false impression that the said two containers were not tampered within the Notified Customs Area of M/s. Sudharsan CFS.

Admitting the findings and observations above and in **Para No. 4.6 Observation 04**, Mr S Babu EX-IT staff of M/s Sudharsan CFS, in his voluntary statement dated 19.12.2024 **[RUD-24A]** admitted that he remotely accessed the M/s Sudharsan CFS IBM Main Server through Any Desk application and altered the Net Weights of said 02 containers BLZU42 20861 and BLZU4221364 to the desired weights of 12770 Kgs & 12280 Kgs respectively; and that as per the instruction of Operations Executive Mr. E Raja Sekar, on 06.11.2024 during early hours, he discreetly entered the server room in M/s. Sudharsan CFS admin building and deleted the recorded 'CCTV footage' of two specific DVRs containing footage related to the handling and substitution of subject import cargo of Poppy Seeds.

4.11 The aforementioned evidences such as (a) Equipment Interchange Reports bearing POS No. 01B42B1 & 02N06A2, (b) the real weighment certificates bearing sl.no 12648 & 12670 dated 13.09.2024 retrieved from the 'Back Up Log' of M/s. Sudharsan CFS Weighbridge System Server, (c) Manipulated weighment certificates bearing same sl.nos. 12648 & 12670 dated 13.09.2024 furnished by the executives of M/s. Sudharsan CFS during containers examination dt 05.11.2024, (d) the commission money of Rs.3,00,000/- unaccounted cash seized from the residence of M/s. Sudharsan CFS Operations Executive Mr. E Raja Sekar vide search dt 11.11.2024, (e) the commission money of Rs.1,00,000/- unaccounted cash seized from the residence of M/s. Sudharsan CFS Junior Executive Operations Mr. Hemachandran R vide search dt 11.11.2024, (f) the Gate-In (PNR) and Gate-Out (Import-Out) Security registers devoid of the records pertaining to the entry and exit of trucks Regn. Nos. TN52L0184(SNJ) and TN52Q0524(KRN) which transported the subject cargo of Poppy Seeds and (g) the deletion of recorded CCTV footage pertaining to the clandestine removal of subject cargo of Poppy Seeds clearly evidence the facts that executives of M/s. Sudharsan CFS collectively i.e., through combined and co-ordinated efforts pilfered the subject import cargo of smuggled Poppy Seeds to realize undue financial gains.

4.12 Forensic examination of Mobile device of Mr. D Ram Kumar dated 24.07.2025: [RUD-74]

Upon forensic examination of the Mobile 'Oppo Reno 12 Pro 5G bearing IMEI Nos. 869458075512434 and 869458075512426' recovered from the customs clearance agent Mr. D Ram Kumar, Pictures of original liner seal bearing sl.no. BLPL365092 affixed with which one of the subject containers i.e BLZU4220861 was imported from Myanmar were found. Screenshots of same are furnished below.



Further, Customs Clearance Agent Mr. D. Ram Kumar, in his voluntary statement dated 09/10.11.2024 **[RUD-11]**, confessed that after the clandestine removal of subject import

cargo of Poppy seed, he arranged forged seals having same seal nos. 365092 and 365093 from one Mr Vettri, and inturn handed over the said forged seals to Mr. Manikandan for affixing on said 02 containers bearing nos. BLZU4220861 & BLZU4221364 respectively. Construed together, the finding above based on the the forensic examination of the Mobile Phone of Shri D. Ram Kumar, Customs Clearing Agent, certified under Section 63(4)(c) of the Bharatiya Sakshya Adhiniyam, 2023 vide certificate dated 24.07.2025 attested by Shri D. Ram Kumar **[Marked as RUD-74]** and the deposition of Clearance Agent Mr. D. Ram Kumar, evidence the fact that after clandestine removal of subject consignment of Poppy Seed from the Notified Customs Area of M/s. Sudharsan CFS, Mr. D. Ram Kumar shared the photographs of original Liner seals to Mr Vettri, and arranged forged seals with same seal nos. 365092 & 365093 from latter, and handed over to Surveyor of M/s. Sudharsan CFS i.e. Mr Manikandan M for affixing on said 02 import containers 'BLZU4220861 and BLZU4221364', to avoid detection by the customs officials.

4.13 Forensic examination of Mobile device of Mr. V Chandrasekaran dated 10.11.2024: [RUD-75]

Upon forensic examination of the Mobile Phones Redmi Note 11 Pro Stealth Black bearing IMEI Nos. 868103051888264 & 868103051888272, and Samsung Galaxy A03S bearing IMEI Nos. 356977517576087 & 357493777576089 recovered from the Customs clearance agent Mr V Chandrasekaran, the following documents & records were found...

- a) IEC Certificate of M/s Alina Overseas Trading (IEC No. CSIPG0170P), Plot No. 2, Yeswanth Nagar, Pillaiya, Tambaram East, Tamil Nadu - 600 059
GST Certificate of M/s Alina Overseas Trading GSTIN – 33CSIPG0170P1ZN
Aadhar Card of IEC Holder Mr. Farhan Gorepeerzade (No. 6145 6344 8775)
PAN Card of IEC Holder Mr. Farhan Farooq Gorepeerzade (No. CSIPG0170P)
- b) Copy of Bill of lading No. BLPLRGN2401980 dt 05.09.2024, mentioning
Seller - M/s Bhone Kabar Kyaw Co., Bago Township, Myanmar
Buyer - M/s Alina Overseas Trading, Tambaram East, Tamil Nadu
Container No. BLZU4220861, Seal No. BLPL365092
Container No. BLZU4221364, Seal No. BLPL365093
Declared Cargo: Rice Bran for Animal Feed under HS Code: 23022020,
Total quantity - 1120 Bags, 56089 KGs
- c) Commercial Invoice and Packing List No BKK-LL-002 dt. 02.09.2024, mentioning
Seller - M/s Bhone Kabar Kyaw Co., Bago Township, Myanmar
Buyer - M/s Alina Overseas Trading, Tambaram East, Tamil Nadu
- d) Mr. Aboobacker Muneer Mob No +91-9845550330, contact saved as "Evergreen"
Mr Ajay Kumar Mob No +95-9428198898 (Myanmar Number)
- e) Photoshopped e-way bill bearing no. 5116 9447 5590 dt. 16.09.2024, mentioning
Supplier - M/s. Sky Care Exims GSTIN 33AZNTV8835C1ZY (Invalid GSTIN)
Recipient - M/s. Sri Annamalaiyar Traders, GSTN 33AMZPB5994P1ZZ
Truck - TN52Q0524, Place of delivery - Namakkal, Tamil Nadu
- f) Photoshopped invoice bearing No. 30/2024-25 dt. 15.09.2024, mentioning
Supplier - M/s. Sky Care Exims GSTIN 33AZNPV8835C1ZY
Receipient - M/s. Sri Annamalaiyar Traders, No.01/494A, Arul Maharshi
Nagar, Kavettipatti, Vallipuram, Namakkal

The findings above evident from the forensic examination of the Mobile Phones of Shri V. Chandrasekaran, Customs Clearing Agent, certified under Section 63(4)(c) of the Bharatiya Sakshya Adhiniyam, 2023 vide certificate dated 10.11.2024 attested by Shri V. Chandrasekaran **[Marked as RUD-75]**, corroborate the facts that it was Mr V Chandrasekaran who arranged the IEC of M/s Alina Overseas Trading (IEC No CSIPG0170P) for importing the subject consignment of Poppy Seeds under misdeclaration and concealment without the knowledge of IEC Holder, vide Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024; also, that after the clandestine removal of subject cargo of Poppy seeds from the customs area of M/s Sudharsan CFS, he created fake e-way bill no. 511694475590 dt 16.09.2024 and invoice no 30/2024-25 dt 15.09.2024, and straight away transported the contraband to Namakkal on the said two trucks TN52L0184 & TN52Q0524.

4.14 Forensic examination of devices seized from Mr Aboobacker Muneer’s house dated 04.04.2025: [RUD-76A]

Subsequently, attempts were made to cause enquiry with Mr Aboobacker Muneer of Mangaluru, in connection with subject cargo of smuggled ‘Poppy Seeds’ imported from Myanmar; However, upon arrival of officers Mr Aboobacker Muneer instantly absconded from his residence by jumping from the first floor of said building and then switched-off his mobile leaving no trace of him.



Vide aforesaid forensic Mahazar dated 04.04.2025, the DVR Hard Drive Hikvision-Model No. DS7A08HQHI-K1, seized from the residence of Mr Aboobacker Muneer located at No 22-04-608 Mahakali Padpu Road Mangaluru vide search proceedings dated 25.03.2025; and the Mobile Phone SAMSUNG S23 bearing IMEI Nos. 355418870341695 & 355418870341692 submitted by Mr. Arhaan Abbas S/o Mr Aboobacker Muneer, were examined. During said forensic examination from the aforesaid DVR hard drive no DS7A08HQHIK1 CCTV footage dated 25.03.2025 evidencing Mr Aboobacker Muneer absconding from his residence upon arrival of DRI officers for further investigation was recovered **[Marked as RUD-76B]**. Snapshots of same are furnished above for reference. Also from the Samsung S23 Mobile Phone of Mr Arhaan Abbas, WhatsApp chat with Mr Aboobacker Muneer concerning the contacts of Mr Ajay Kumar & Mr. V Chansrasekaran was found **[Marked as RUD-76C]**. Same is extracted below for ready reference.

(Mr. Aboobacker Muneer, June 12 2024 05:10 PM)
+916379293796 full details
(Mr Arhaan Abbas, June 12 2024 05:13 PM)
(Mr. Aboobacker Muneer, July 03 2024 02:28 PM)
6379293796 only talk time
Recharge
(Mr. Aboobacker Muneer, August 05 2024 01:59 PM)
9841447004
(Mr Arhaan Abbas, August 05 2024 02:07 PM)
(Mr. Aboobacker Muneer, October 23 2024 11:12 PM)
QR Code of Mr. Ajay Kumar’s RBL Bank
UPI ID ajaykumarverma1@rbl
(Mr Arhaan Abbas, October 23 2024 11:13 PM)
Rs.35,000/-, Paid to AJAY
UPI transaction ID: 466390950914
(UPI Payment screenshot)

In pursuance upon verifying the Subscriber details records, it was found that the said Jio Mobile Number was registered in the name of Mr Ajay Kumar **[RUD-77]**; also, that the RBL Bank Account of Mr. Ajay Kumar bearing A/c No. 309026176705 was found directly linked to the said Mob No. +91-6379293796.

Mr. Aboobacker Muneer was in contact with Mr. Ajay Kumar (Mob No. +95 9428198898, Myanmar) for the past 05-06 years. However, from aforesaid finding it appeared that Mr Aboobacker Muneer came to know the Indian Mob No. +91-6379293796 of said Mr. Ajay Kumar only in the month of June 2024; implying that it was in the month of June 2024, Mr Ajay Kumar started exclusively using said Mobile No. +91-6379293796 for smuggling of subject consignment of Poppy Seeds; and that only thereafter, Mr Aboobacker Muneer started contacting Mr Ajay Kumar on said Mobile No +91-6379293796 for subject import consignment of Poppy Seeds.

Further, it appeared that Mr Aboobacker Muneer in search of suitable Custom clearance agent learned about Mr V Chandrasekaran only during the 1st week of August 2024 and

then straight away recruited the latter for said smuggling. Also, it is pertinent to mention that it was Mr Aboobacker Muneer causing ‘Mobile Recharges’ to the said Indian contact +91- 6379293796 of Mr. Ajay Kumar, which appears to corroborate the fact that he was the trusted and go-to operative of Mr. Ajay Kumar in India.

4.15 Further, investigation caused concerning travel history details of Mr Aboobacker Muneer, obtained from Make My trip Zonal office, vide email dated 16.04.2025 **[Marked as RUD-78A]**, resulted in recovery of following records.

- a) Train ticket bearing ‘PNR 4619809084’
Passenger - Mr Aboobacker Muneer
From Mysore (MYS) to Chennai Central (MAS)
Boarding at Bangalore City Junction (SBC)
Date of Journey - September 14, 2024
Train No. 20608 MAS VANDEBHARAT. **[RUD-78B]**
- b) Bus Ticket bearing No. SKTA-AP-51731948649
Passenger - Mr. Aboobacker Muneer
From Chennai to Namakkal
Boarding at Kilambakkam Omni Bus Stand
Boarding Date & Time - September 16, 2024, 22:20 Hrs. **[RUD-78C]**

Also, upon verifying the CDR records for Mobile No. +91-9845550330 of Mr. Aboobacker Muneer for the dates 14.09.2024 & 16.09.2024, following details were found. **[RUD-38]**

Aboobacker Muneer	Call Type	V Chansrasekaran	Date	Time
9845550330	OUT	9841447004	'14/09/2024'	11:03:54 PM
9845550330	OUT	9841447004	'14/09/2024'	10:47:04 PM

Aboobacker Muneer	Call Type	V Chansrasekaran	Date	Time
9845550330	OUT	9841447004	'16/09/2024'	8:42:59 PM
9845550330	IN	9841447004	'16/09/2024'	11:48:43 AM
9845550330	IN	9841447004	'16/09/2024'	10:26:17 AM

Construed together, aforeshown Travel Records & the tabled Call Data Records evidently corroborate the facts that, on 14.09.2024 for said smuggling operation Shri. Aboobacker Muneer reached Chennai at around 20:00 Hrs; that after reaching Chennai he contacted and co-ordinated with Mr V Chandrasekaran and caused the swapping of subject import cargo of Poppy Seed arrived in said two containers BLZU4220861 & BLZU4221364, with the locally procured dummy Rice Bran cargo; and that two days later i.e., on 16.09.2024 through Mr V Chandrasekaran caused clandestine removal of the said Poppy Seed cargo from the Customs Area of M/s. Sudharsan CFS, and transported the same to Namakkal; also, that soon after said two Trucks TN52L0184 & TN52Q0524 loaded with contraband left from M/s Sudharsan CFS New Manali to Namakkal, simultaneously he boarded Bus from Kilambakkam Omni Bus Stand to Namakkal.

4.16 Upon verification of the FASTag transaction history pertaining to the said two trucks bearing Registration Nos. TN52Q0524 and TN52L0184, received from IDFC FIRST Bank Limited, Vigilance Section and State Bank of India, R&DB Operations Department, vide emails both dated 27.12.2024 **[Marked as RUD-79]**, the timeline of travel particulars for the said trucks was ascertained and is tabled below.

TN52Q0524 Travel Timeline			TN52L0184 Travel Timeline		
Date	Hrs.	Toll Plaza	Date	Hrs.	Toll Plaza
16.09.2024	14:11	Palavedu	16.09.2024	14:12	Palavedu
16.09.2024	14:25	Kolappancheri	16.09.2024	14:25	Kolappancheri
16.09.2024	15:42	paranur	16.09.2024	15:41	paranur
16.09.2024	17:05	Athur	16.09.2024	17:01	Athur
16.09.2024	18:53	Vikkravandi	16.09.2024	18:04	Vikkravandi
16.09.2024	20:07	Sengurichi	16.09.2024	19:06	Sengurichi
16.09.2024	21:25	Veeracholapuram	16.09.2024	19:58	Veeracholapuram
16.09.2024	22:17	Nathakkarai	16.09.2024	20:59	Nathakkarai
17.09.2024	00:05	Mettupatti	16.09.2024	22:48	Mettupatti
17.09.2024	07:34	Rasampalayam	17.09.2024	06:08	Rasampalayam

The travel history of said 02 trucks Reg No. TN52Q0524 & TN52L0184 as provided above evidence the fact that soon after clandestine removal, the said contraband i.e., concealed

cargo of Poppy Seeds and the cover cargo of Rice Bran was straight away transported to Namakkal from M/s Sudharsan CFS; and, that both the said trucks followed same route from Chennai, and simultaneously reached Namakkal at around 06:00 AM to 07:30 AM i.e., during early hours on 17.09.2024; as further corroborated from the fabricated eway bill bearing No 511694475590 dated 16.09.2024 and the fabricated invoice bearing No. 30/2024-25 dated 15.09.2024 **[RUD-75]**, found during Mobile device forensics of Mr. V. Chandrasekaran dated 10.11.2024.

Substantiating the same, the driver and owner of truck TN52L0184 (SNJ) Mr Murugesan (Mobile No. +91-9443741222) & Mr Jayakumar SN of Sankari TK, Salem; and, the driver and owner of second truck TN52Q0524 (KRN) Mr. Prathab (Mobile No. +91-9543996750) & Mr. Gunasekaran P of Edappady TK, Salem deposed that, as per the goods movement request received from M/s Nisanth Roadways (PH No. +91-9943788334), on 16.09.2024 they loaded the subject import cargo weighing around 60 MT from M/s. Sudharsan CFS in Chennai and delivered same at Mr Sathish’s Paramathi godown in Namakkal **[RUD-25]**

Admitting the aforesaid depositions of truck drivers Mr Murugesan and Mr Prathab, the authorized representative of M/s Nisanth Roadways, Chennai viz, Mr Karthik voluntarily submitted that he inturn got the said freight transport order for movement of 60 MTs of subject import cargo from M/s. Sudharsan CFS, New Manali to Namakkal, from one Mr. Thavamani of M/s Karaikal Transport. The said submission of Mr Karthik was found to be in concurrence with the deposition made by Clearance agent Mr. Chandrasekaran in his statement dated 11.11.2024 that he arranged the said 02 trucks TN52L0184 & TN52 Q0524 from Mr. Thavamani (Mobile No. 9003086788). **[RUD-26]**

Findings presented above clearly evidence the facts that though the subject import cargo of smuggled Poppy Seeds was destined to Mr. Boopathi’s M/s Sri Annamalaiyar Traders, Warehouse at No. 01/494A, Arul Maharshi Nagar, Namakkal; the said two truck drivers Mr Murugesan (Mob No. +91-9443741222) and Mr. Prathab (Mob No. +91-9543996750) delivered the cargo to Mr Sathish’s Paramathi warehouse at No.38/15, Sri Kumaran Oil Mill building, Paramathi Velur Tk, Namakkal, clearly suggesting that en-route from New Manali to Namakkal, someone affiliated to said smuggling syndicate contacted the Truck drivers and directed the latter to unload the cargo at Mr Sathish’s Paramathi warehouse.

4.17 Upon verifying the CDR records for Mob No. +91-9443131887 of Mr. SP Boopathi, for the period from Sept 16, 2024, obtained from the Nodal Officer, M/s Bharti Airtel Limited, vide email dated 12.05.2025 which is **[Marked as RUD-80]**, the following details were found.

SP Boopathi	Call Type	Mani (helper for truck TN52Q0524)	Date	Time
9443131887	IN	9486067895	'17/09/2024'	11:39:02 AM
9443131887	OUT	9486067895	'17/09/2024'	6:10:57 AM
9443131887	OUT	9486067895	'16/09/2024'	11:15:14 PM

SP Boopathi	Call Type	Murugesan (driver for truck TN52L0184)	Date	Time
9443131887	OUT	9443741222	'17/09/2024'	6:07:16 AM
9443131887	IN	9443741222	'17/09/2024'	6:06:47 AM
9443131887	OUT	9443741222	'17/09/2024'	5:59:21 AM
9443131887	IN	9443741222	'16/09/2024'	7:01:23 PM

SP Boopathi	Call Type	P Sathishkumar (Paramathi Godown)	Date	Time
9443131887	OUT	8610724478	'17/09/2024'	11:47:10 AM
9443131887	IN	8610724478	'17/09/2024'	6:45:51 AM
9443131887	OUT	8610724478	'17/09/2024'	5:56:29 AM

Abovesaid findings manifestly evidence the fact that it was Mr SP Boopathi of M/s Sri Annamalaiyar Traders who continuously coordinated with the said truck drivers and Mr P Sathishkumar on dates 16/17.09.2024 and caused the said cargo of smuggled Poppy seed to be unloaded at the latter’s Paramathi warehouse.

4.18 Further, investigation caused concerning Hotel booking details of Mr. Aboobacker Muneer from Mob No. +91-9845550330, and email ids. aynfathima02@gmail.com & evergreen9119@gmail.com **[Marked as RUD-81]**, resulted in recovery of following records.

- a) Hotel Sri Aswin Grand, Namakkal
Primary Guest - Mr Aboobacker Muneer (No. of Guests – 02)
Stay - Sept 17, 2024 to Sept 18, 2024
aynfathima02@gmail.com, 919845550330
- b) Hotel Sanu International, Namakkal
Primary Guest - Mr Aboobacker Muneer (No. of Guests – 02)
Stay - Sept 18, 2024 to Sept 23, 2024
evergreen9119@gmail.com, 919845550330
- c) Hotel Sri Aswin Grand, Namakkal
Primary Guest - Mr Aboobacker Muneer (No. of Guests – 02)
Stay - Sept 25, 2024 to Sept 26, 2024
- d) Hotel Sanu International, Namakkal
Primary Guest - Mr Aboobacker Muneer (No. of Guests – 02)
Stay - Sept 27, 2024 to Sept 30, 2024

Tower Location analysis carried out for the CDR records for Mobile No. +91-9845550330 of Mr. Aboobacker Muneer and Mobile No. +91-9443131887 of Mr. S P Boopathi for date 17.09.2024 as tabled below, revealed the following aspects pertaining to said smuggling.

Aboobacker Muneer	Type	Party B	Date	Time Hrs.	CGI Record	Geo-Location
9845550330	IN	9365871123 (Maximus)	17.09.2024	09:26	404-94-55429-163330356	Hotel Sri Aswin Grand
9845550330	OUT	9443131887 (Boopathi)	17.09.2024	09:29		

SP Boopathi	Type	Aboobacker Muneer	Date	Time Hrs.	CGI Record	Geo-Location
9443131887	OUT	9845550330	17.09.2024	10:51	404-94-55429-163330356	Hotel Sri Aswin Grand

Aboobacker Muneer	Type	Party B	Date	Time Hrs.	CGI Record	Geo-Location
9845550330	IN	9841447004	17.09.2024	11:14	404-94-55427-167991859	Paramathi Warehouse
9845550330	IN	9365871123	17.09.2024	11:43		

SP Boopathi	Type	Party B	Date	Time Hrs.	CGI Record	Geo-Location
9443131887	IN	9965260303	17.09.2024	11:15	404-94-55427-167991859	Paramathi Warehouse
9443131887	OUT	9842989664	17.09.2024	11:45		

..... **[RUD-38 & RUD-80]**

The aforesaid booking in Hotel Sri Aswin Grand, Namakkal for Sept 17, 2024 to Sept 18, 2024, read together with the tower location analysis tabled above, evidently corroborates the facts that soon after reaching Namakkal, Mr Aboobacker Muneer checked-In to Hotel Sri Aswin Grand at around 09:20 Hrs., and immediately contacted Mr Maximus and Mr. Boopathi to inform his arrival to Namakkal; that Mr. SP Boopathi then promptly reached Hotel Sri Aswin Grand at around 10:50 Hrs and met Mr. Muneer; that then Mr. Boopathi & Mr. Aboobacker Muneer together started from Hotel Sri Aswin Grand and reached Mr. Sathish’s Paramathi warehouse; and, that for around one hour till 11:45 AM both stayed at said Paramathi warehouse and supervised the destuffing of contraband from the said 02 trucks TN52L0184 (SNJ) & TN52Q0524 (KRN);

The aforesaid bookings in Hotel Sanu International for period Sept 18, 2024 to Sept 23, 2024, and Sept 27, 2024 to Sept 30, 2024, evidently corroborates the fact that for almost 02 weeks Mr Aboobacker Muneer stayed in Namakkal for the purpose of segregating the Poppy Seed cargo from the cover cargo of Rice bran. It is pertinent to mention that in all

said Hotel bookings the number of guests was provided as 02, wherein it was indeed Mr Maximus Rayen of Tuticorin, who subsequently arrived to Namakkal on 19.09.2024 and stayed with Mr Aboobacker Muneer as accompanying guest in the said Hotels.

Substantiating the observations above, Mr Maximus Rayen the accompanying person of Mr Aboobacker Muneer in his statement dt. 05/06.05.2025 deposed that on 21.09.2024 Mr Boopathi shifted the Mixed cargo of Poppy Seed & Rice bran to M/s Sri Annamalaiyar Traders godown and segregated the concealed cargo of Poppy Seed; that Mr. Aboobacker Muneer and Mr. SP Boopathi were the ones who coordinated entire activities concerning Segregation and Transport of said cargo of Poppy Seeds in Namakkal godown; **[RUD-36]**

4.19 Forensic examination of Mobile device of Mr. A Srinivasan dated 02.06.2025:

Upon forensic examination of Mobile Phone iPhone 13 Pro bearing IMEI Nos 3500 17086575321 and 350017086573676 submitted by Mr. Anandpadmanadan Srinivasan of M/s Emerald Traders, Madukkarai, videos dt. 25.09.2024 evidencing segregation and repacking of subject cargo of smuggled Poppy Seed in the M/s Sri Annamalaiyar Traders warehouse of Mr. SP Boopathi were found. The said forensic examination of Mobile Phone submitted by Mr. Anandpadmanadan Srinivasan, certified under Section 63(4)(c) of the Bharatiya Sakshya Adhiniyam, 2023 vide certificate dated 02.06.2025 and attested by Mr Anandpadmanadan Srinivasan is marked as **[RUD-82A]**. Screenshots extracted from the videos dated 25.09.2024, evidencing the segregation and repacking of the smuggled Poppy Seeds at the premises of M/s. Sri Annamalaiyar Traders, Namakkal, operated by Shri S.P. Boopathi, were taken from Video evidence **[Marked as RUD-82B and RUD-51]**, and are furnished below for ready reference.



Further, upon verifying the CDR records for Mob No +91-9845550330 of Mr. Aboobacker Muneer, it was found that Mr. Aboobacker Muneer & Mr SP Boopathi were in continuous contact with each other during said period September 21 2024 to Sept 25 2024. Details of said Call records are tabulated below for ready reference. **[RUD-38]**

Aboobacker Muneer	Type	SP Boopathi	Date	Time
9845550330	IN	9443131887	'25/09/2024'	10:26:17 PM
9845550330	OUT	9443131887	'25/09/2024'	1:03:57 PM
9845550330	IN	9443131887	'24/09/2024'	10:18:05 AM
9845550330	OUT	9443131887	'24/09/2024'	7:17:36 AM
9845550330	IN	9443131887	'23/09/2024'	1:11:17 PM
9845550330	OUT	9443131887	'23/09/2024'	12:57:32 PM
9845550330	IN	9443131887	'22/09/2024'	4:14:30 PM
9845550330	OUT	9443131887	'22/09/2024'	7:37:50 AM
9845550330	OUT	9443131887	'21/09/2024'	7:15:55 PM
9845550330	OUT	9443131887	'21/09/2024'	10:56:20 AM

Aforementioned findings evidently corroborate the fact that few days after the de-stuffing of subject cargo of Poppy Seed in Mr Sathish’s Paramathi warehouse, the said cargo was subsequently moved to M/s Sri Annamalaiyar Traders warehouse of Mr SP Boopathi for segregation; that Mr Aboobacker Muneer was continuously giving instructions to Mr SP Boopathi for expeditious segregation of the concealed cargo of Poppy Seeds; and that till September 25, 2024, Mr. SP Boopathi segregated the Poppy Seed cargo from the cover

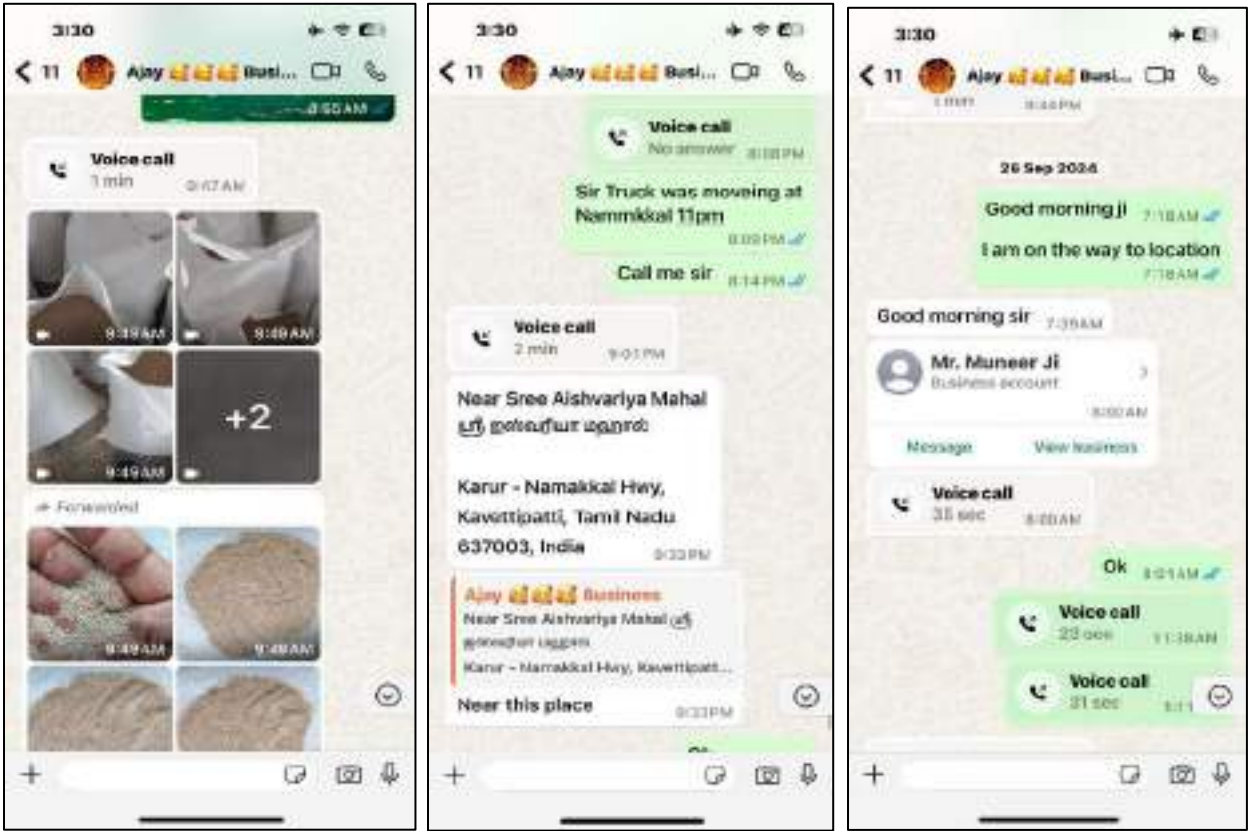
cargo of Rice bran with the help of his labourers, and then repacked the same into white coloured PP Bags of desired quantities.

Confirming the findings and observations above, Mr Boopathi in his voluntary statement dt 09.07.2025 deposed that of the 56 MTs of subject import cargo only 31 MTs was Mixed cargo containing Poppy Seed under concealment; that, it took around three days for him to segregate the 20 MTs of concealed Poppy Seeds due to heavy dust of ‘UMI’ grinded Rice Husk Powder in the Mixed Cargo; also, that it was Mr. Aboobacker Muneer who provided him the said White-coloured PP Bags for repacking the 20 MTs of segregated Poppy Seeds. **[RUD-61A]**

The picture of the sorting and segregation machinery/equipment utilized for segregating the said 20 MTs of concealed Poppy Seeds in the warehouse of M/s. Sri Annamalaiyar Traders, **[voluntarily submitted by Shri S.P. Boopathi, is marked as RUD-61B]** and is furnished below for ready reference.



4.20 Vide aforesaid forensic examination dt 02.06.2025 from said iPhone 13Pro Mobile of Mr. Anandpadmanadan Srinivasan, WhatsApp Chat with Mr. Ajay Kumar (+95-94281 98898, Myanmar Number) was found. Screenshots of said ‘WhatsApp Chat’ is submitted below for ready reference. **[RUD-82C]**



Findings above evidently corroborate the fact that after said segregation, Mr. Ajay Kumar messaged the videos and images of subject cargo of smuggled Poppy seeds to the receiver Mr. Anandpadmanadan Srinivasan; also, that he shared the Landmark premises of M/s. Sri Annamalaiyar Traders warehouse i.e,

**“Near Sree Aishvariya Mahal ஸ்ரீ ஜஸ்வரியா மஹால்
Karur - Namakkal Hwy, Kavettipatti, Tamil Nadu 637003, India”**

and the Mobile No. +91-9845550330 of Mr Aboobacker Muneer saved as ‘Mr Muneer Ji’ to Mr Anandpadmanadan Srinivasan directing to promptly reach Namakkal and contact Mr Aboobacker Muneer for said cargo of smuggled Poppy Seeds.

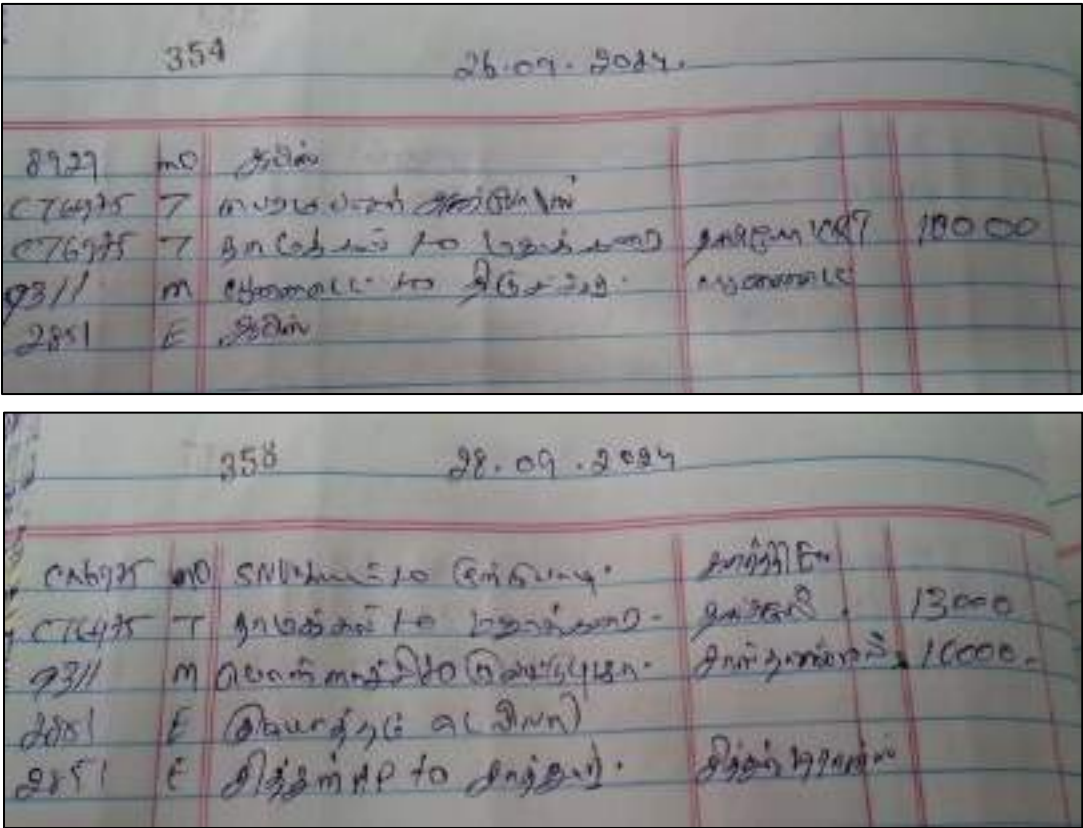
Confirming the aforesaid observations and findings, Mr. Aboobacker Muneer in his statement dt 03/04.06.2025 reaffirmed that soon after segregation he took photographs and videos of said 20 MTs of Poppy seed in the godown of M/s. Sri Annamalaiyar Traders and messaged the same to Mr Ajay Kumar on WhatsApp, who inturn forwarded the said photographs, images, and videos to Mr. Anandpadmanadan Srinivasan of M/s. Emerald Traders. **[RUD-57]**

Further, Mr Maximus Rayen the accompanying person of Mr Aboobacker Muneer, in his subsequent statement dt 04.06.2025, had interalia gone through the photograph/image of Mr Anandpadmanadan Srinivasan, and affirmed that said Mr. Srinivasan was the one who came to Namakkal as ‘Buyer/Client’ and met Mr. Aboobacker Muneer in Hotel M/s. Sri Aswin Grand for subject cargo of Poppy Seeds. **[RUD-58]**

The findings & observations illustrated above read together with the aforesaid deposition of Mr. Maximus Rayen clearly evidences the fact that Mr. Anandpadmanadan Srinivasan was the intended receiver for said cargo of ‘smuggled Poppy Seeds’ assigned by Myanmar National Mr. Ajay Kumar.

Admitting the findings above, Mr. Anandpadmanadan Srinivasan in his statement dated 02.06.2025 deposed that adhering to the instructions of Mr. Ajay Kumar, on 26.09.2024 he travelled to Namakkal during morning hours, contacted Mr. Muneer on Mob No. +91-9845550330, and met him in the hotel M/s Sri Aswin Grand for subject cargo of 20 MTs of Poppy Seeds; that however, Mr. Aboobacker Muneer refused to take him to warehouse of M/s Sri Annamalaiyar Traders, and instead showed him only the sample of said Poppy Seed cargo; that still, he gave goods movement request for the transport of said cargo of Poppy Seeds to his godown in Madukkarai, Coimbatore for subsequent sale. **[RUD-55]**

4.21 Upon verifying the company register of M/s. Sathy Transport Solutions Transport firm, in page nos. 354 dt 26.09.2024 & 358 dt 28.09.2024 entries pertaining to transport of subject cargo of smuggled Poppy seeds from Namakkal to Madukkarai, penned by Mr Sathiyamoorthy S proprietor of M/s Sathy Transport Solutions were found. Photographs of the said entries available in the company register bearing the label ‘STS’, as furnished by Shri Sathiyamoorthy S, are marked as **[RUD-40B]** and are reproduced below for ready reference.



Substantiating aforesaid observations, the Truck driver Mr Thulasi Rajan Selvanayagam (Mobile No +91-9384196039, Truck Reg No TN38CT6975) in his voluntary statement dt.

25.05.2025 deposed that on Sept 26 2024 & Sept 28 2024 overall he transported around 19.5 MTs of Poppy Seed cargo from M/s. Sri Annamalaiyar Traders godown in Namakkal to Coimbatore in his Ashok Leyland Truck Reg No. TN38CT6975, and delivered the same to one Mr Anandpadmanadan Srinivasan at No.15, Madukkarai-Eachanari Coimbatore. Further, the proprietor of firm M/s Sathy Transport Solutions Mr. Sathiyamoorthy S, in his voluntary statement dt. 25.05.2025 deposed that Mr Anandpadmanadan Srinivasan caused for transport of said 19.5 MT of Poppy Seed cargo under goods movement request as 19.5 MT of Animal Feed. **[RUD-39A & RUD-40A]**

Above findings manifestly evidence the fact that post segregation, Mr Anandpadmanadan Srinivasan through his acquaintance Shri Thangavel (Mobile No. +91-9842228394) gave freight transport order to M/s. Sathy Transport Solutions firm, and caused the transport of said 19.5 MT of smuggled Poppy Seed cargo from Mr Boopathi’s M/s Sri Annamalaiyar Traders warehouse in Namakkal to his M/s Emerald Traders warehouse in Madukkarai.

4.22 Upon examining the Mobile Phone of truck driver Mr Thulasi Rajan Selvanayagam Samsung Galaxy A15 bearing IMEI Nos. 354324789232788 and 356205209232789, the Mob No. +91-9500851908 of Mr. Anandpadmanadan Srinivasan (contact saved as ‘Amm - SRINIVASAN’) and Mob No. +91-9845550330 of Mr. Aboobacker Muneer (contact saved as ‘Evergreen’) were found auto-archived in the WhatsApp Database backup; **[RUD-39B]**

Further, upon verifying the CDR records for Mob No. +91-9845550330 of Mr Aboobacker Muneer, he was found to be in continuous contact with the said truck driver Mr. Thulasi Rajan Selvanayagam (Mob No. +91-9384196039, M/s Sathy Transport Solutions, Truck TN38CT6975), and simultaneously coordinating with Mr Anandpadmanadan Srinivasan (Mob Nos. +91-9500851908 and +91-8822445921), on the specified dates of 26.09.2024 & 28.09.2024 **[RUD-38]**. Details of said call records are tabled below for ready reference.

Aboobacker Muneer	Type	Thulasi Rajan Selvanayagam (truck driver TN38CT6975)	Date	Time
9845550330	OUT	9384196039	'26/09/2024'	11:28:16
9845550330	IN	9384196039	'26/09/2024'	13:50:05
9845550330	OUT	9384196039	'28/09/2024'	16:46:59
9845550330	OUT	9384196039	'28/09/2024'	18:14:11
9845550330	OUT	9384196039	'28/09/2024'	19:13:27

Aboobacker Muneer	Type	Anandpadmanadan Srinivasan	Date	Time
9845550330	IN	9500851908	'26/09/2024'	11:07:41
9845550330	IN	9500851908	'26/09/2024'	13:15:41
9845550330	OUT	9500851908	'28/09/2024'	16:15:46
9845550330	IN	9500851908	'28/09/2024'	19:17:20

Findings above evidence the facts that it was Shri. Aboobacker Muneer who co-ordinated with the Truck driver Mr Thulasi Rajan Selvanayagam (Mob No +91- 9384196039, Truck Reg No TN38CT6975) in Namakkal, and caused the loading of said 19.5 MTs of smuggled Poppy Seeds at M/s. Sri Annamalaiyar Traders warehouse, for transport to Madukkarai-Eachanari Road, Coimbatore.

4.23 Further, upon examining the documents pertaining to M/s Emerald Traders firm, 02 away bills and corresponding invoices evidencing movement of ‘19.5 MTs of cargo’ on said truck ‘TN38CT6975’ for the specified dates 26.09.2024 and 28.09.2024 were found; Details are as furnished below..... **[RUD-50]**

- a) e-way bill no. 5617 1118 1319 dated **26.09.2024**
Invoice No. NT036-24-25 dated 26.09.2024, Quantity: 9560 KGs
Truck No. **TN38CT6975**, Approx Distance: 342 KM
Description of Goods: Not mentioned
Place of Supply: M/s Nageswara Traders, Cuddalore
GSTIN: 33EWWPR3546E1Z1
Place of Delivery: M/s Emerald Traders, Coimbatore
GSTIN: 33HHJPS1748N2ZL
- b) e-way bill no. 5117 1252 9823 dated **28.09.2024**

Invoice No. NT041-24-25 dated 28.09.2024, Quantity: 10000 KGs
Truck No. **TN38CT6975**, Approx Distance: 342 KM
Description of Goods: Not mentioned
Place of Supply: M/s Nageswara Traders, Cuddalore
GSTIN: 33EWWPR3546E1Z1
Place of Delivery: M/s Emerald Traders, Coimbatore
GSTIN: 33HHJPS1748N2ZL

- a) Invoice No. NT036-24-25 dated 26.09.2024,
Description of Goods: **White Sesame Seeds**, Quantity: 9560 KGs
Place of Supply: M/s Nageswara Traders, **Cuddalore**
GSTIN: 33EWWPR3546E1Z1
Place of Delivery: M/s Emerald Traders, GSTIN: 33HHJPS1748N2ZL
No. 15, Eachanari Road, Madukkarai Coimbatore
- b) Invoice No. NT041-24-25 dated 28.09.2024,
Description of Goods: **White Sesame Seeds**, Quantity: 10000 KGs
Place of Supply: M/s Nageswara Traders, **Cuddalore**
GSTIN: 33EWWPR3546E1Z1
Place of Delivery: M/s Emerald Traders, GSTIN: 33HHJPS1748N2ZL
No. 15, Eachanari Road, Madukkarai Coimbatore

The findings and observations illustrated in **'Para 4.20'** above evidently substantiate the fact that on the specified dates of September 26, 2024 & September 28, 2024, the truck TN38CT6975 was transporting cargo from Namakkal and not from Cuddalore. Further, from company register of M/s Sathy Transport Solutions **[RUD-40B]** it was ascertained that the truck in question did not go to Cuddalore during entire month of September, 2024; implying that the said away bills and invoices were completely fake and fabricated; also, that said 19.5 MT of smuggled Poppy seeds was shifted to M/s Emerald Traders godown in Madukkarai vide aforesaid fabricated e-way bills and invoices by intentionally misdeclaring the goods as White Sesame Seed and the place of supply as Cuddalore to not arouse any suspicion.

4.24 Forensic examination of Mobile device of Mr. Satish Subramaniam, dated 01.09.2025:

Upon forensic examination of Mobile Phone OPPO-A79G5 bearing IMEI Nos. 8685 44061176754 and 868544061176747 furnished by Mr Satish Subramaniam, representative of M/s. Nageswara Traders, WhatsApp Chat with Mr. Anandpadmanadan Srinivasan (Ph No +91-9500851908) of M/s Emerald Traders Coimbatore was recovered. **[The said forensic examination along with certificate issued under Section 63(4)(c) of the Bharatiya Sakshya Adhiniyam, 2023 dated 01/02.09.2025, signed by Shri. Satish Subramaniam is marked as RUD-83].** Screenshots of said “WhatsApp Chat” is extracted below for ready reference. **[RUD-65C]**

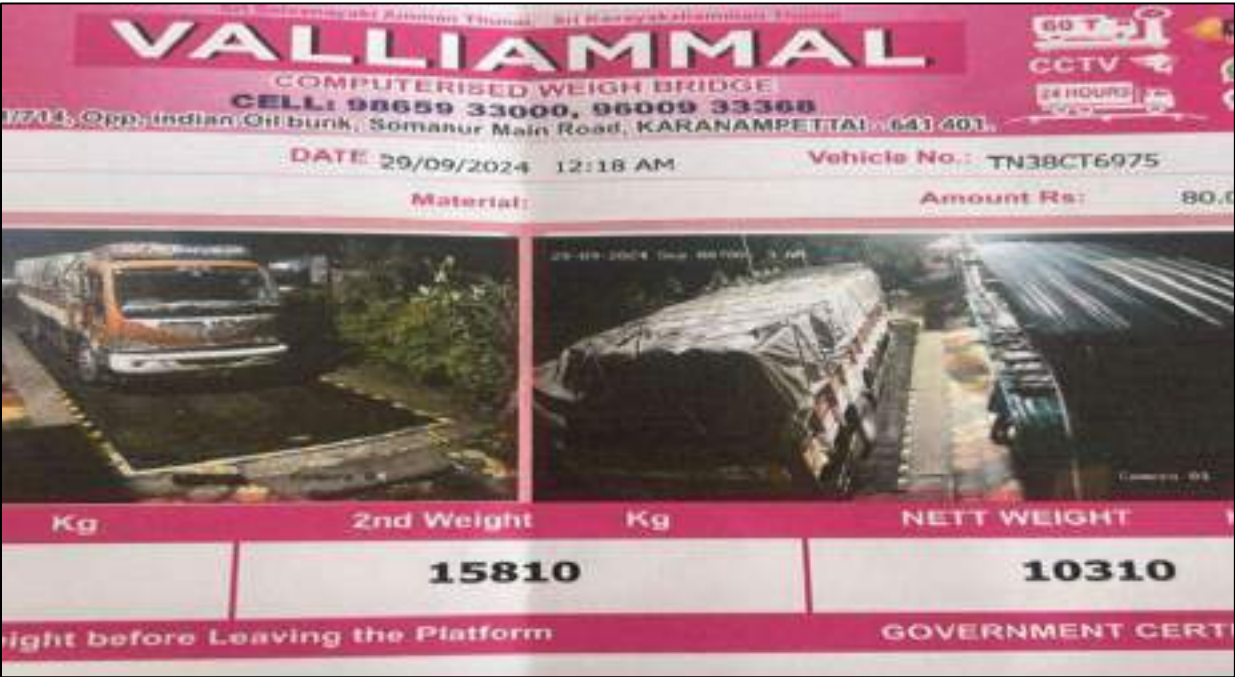


Findings above evidence the fact that Mr Anandpadmanadan Srinivasan of M/s Emerald Traders shared the Truck Regn No TN38CT6975, Quantity 9560 KG, and the Screenshot of M/s Emerald Traders Billing Address to Shri Satish Subramaniam of M/s. Nageswara Traders, requesting to generate fabricated invoice and eway bill with product description as ‘White sesame seeds’ for the transportation of subject cargo of smuggled Poppy Seeds; and that in-turn Mr Satish Subramaniam generated fabricated e-way bill No. 5617 1118 1319 dt. 26.09.2024 & Invoice No. NT036-24-25 dt 26.09.2024, and forwarded the same to Mr. Anandpadmanadan Srinivasan; but effectively no sale happened between Mr Satish Subramaniam and Mr Anandpadmanadan Srinivasan, and no goods were shifted from Cuddalore to Coimbatore, under said Invoice and e-way bill. Further, from the said WhatsApp Chat it was noticed that on similar lines, Shri. Satish Subramaniam generated another fabricated e-way bill No. 5117 1252 9823 dt 28.09.2024 and Invoice No. NT041-24-25 dt. 28.09.2024, and forwarded the same to Mr. Anandpadmanadan Srinivasan.

Admitting the findings above, Mr Satish Subramaniam of M/s Nageswara Traders in his voluntary statement dated 01/02.09.2025 [RUD-65A], deposed that he generated the said fabricated invoices i.e. NT 036-24-25 dt. 26.09.2024 & NT041-24-25 dt. 28.09.2024 and e-way bills i.e. No. 5617 1118 1319 dt 26.09.2024 & No. 5117 1252 9823 dt 28.09.2024, by knowingly mis-declaring the goods description as White sesame seeds, and forwarded the copies to Mr Anandpadmanadan Srinivasan of M/s Emerald Traders, Coimbatore for the transportation of subject cargo of Poppy Seeds from Namakkal to Coimbatore.

Conceding to the observation above, Mr. Anandpadmanadan Srinivasan in his voluntary statement dt 02.06.2025 deposed that adhering to the request of Mr Aboobacker Muneer he caused for generation of aforesaid Fake eway bills & Invoices with product description as White Sesame seeds but with correct truck No TN38CT6975 and quantity particulars, with the aid of his friend Mr. Satish Subramanian (Mobile No. +91- 8754005502) of M/s. Nageswara Traders Cuddalore; and shifted 19.5 MTs of subject cargo of smuggled Poppy Seeds from M/s. Sri Annamalaiyar Traders warehouse in Namakkal to his M/s. Emerald Traders godown in Coimbatore vide aforesaid fabricated invoices & eway bills. [RUD-55]

4.25 Further, from the WhatsApp Chats of Mr Anandpadmanadan Srinivasan with Mr. Ajay Kumar, recovered from ‘iPhone 13Pro Mobile’ of Mr. Anandpadmanadan Srinivasan during aforesaid forensics examination dated 02.06.2025; it was clearly ascertained that confirming the receipt/delivery of subject cargo of ‘smuggled Poppy seed’ from Namakkal to his Premises in Coimbatore, on 29.09.2024 around 09:21 AM Mr. Anandpadmanadan Srinivasan messaged Mr. Ajay Kumar (+95 9428198898, Myanmar Number) ‘**Truck was reached**’, and shared the photograph of weighment slip dt. 29.09.2024 for the aforesaid truck bearing Reg No TN38CT6975 generated at Valliammal Computerized Weighbridge, Karanampettai. Screenshots of said weighment slip dated 29.09.2024 retrieved from the iPhone 13 Pro Mobile of Mr. Anandpadmanadan Srinivasan, is furnished below for ready reference. [RUD-82D]



Findings above manifestly evidence the fact that, the truck bearing Reg No. TN38CT6975 carried the subject cargo of Poppy Seeds from Namakkal to Coimbatore and delivered to Mr. Anandpadmanadan Srinivasan, at the behest of Myanmar National Mr. Ajay Kumar, and not on behalf of Mr Satish Subramanian of firm M/s Nageswara Traders, Cuddalore.

4.26 During, search conducted at the residence of Mr. Anandpadmanadan Srinivasan, situated at No. 02/17B, first floor, Arasu Paniyallar Nagar, Cheranmanagar, Coimbatore vide Mahazar 26.05.2025,

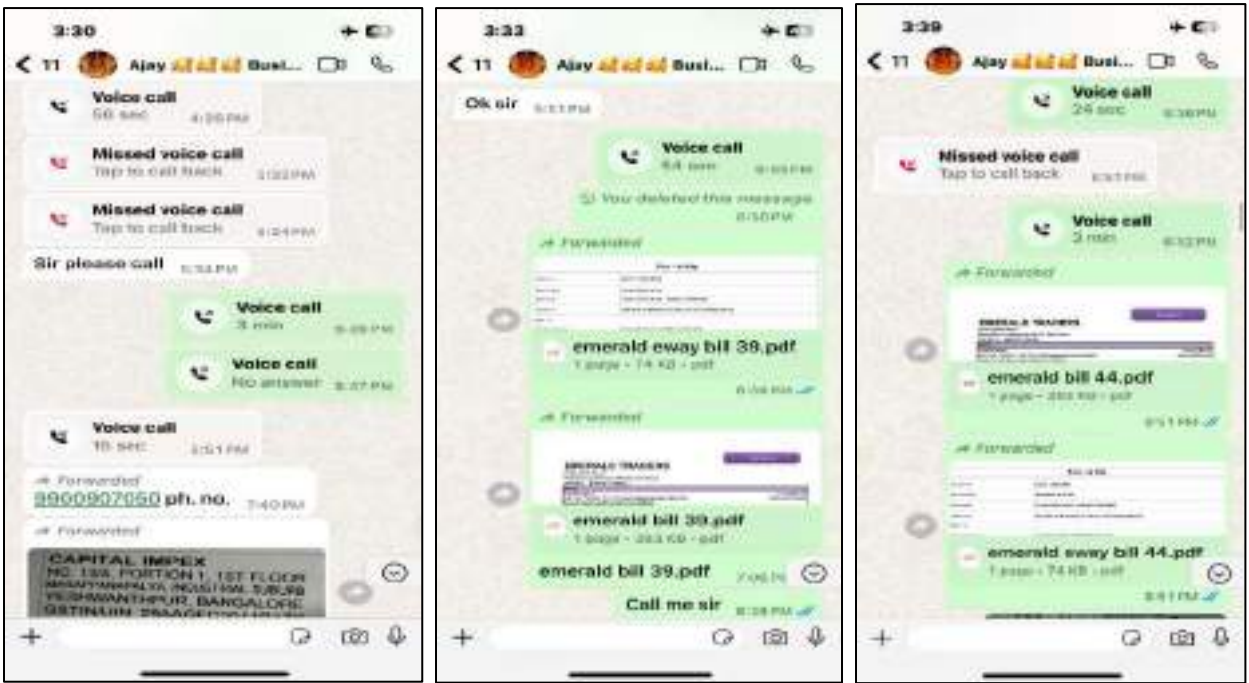
- a) Rental receipts of M/s Emerald Traders for aforesaid warehouse premises located at No. 15, Madukkarai-Eachanari Road, Coimbatore **[RUD-45B]**; and,
- b) Accounts register containing payment details pertaining to the Myanmar National Mr Ajay Kumar (referred as **Ajay Yangoon**) for the year 2023; were recovered and seized. **[RUD-44A]**

Finding above evidences the fact that Mr Anandpadmanadan Srinivasan of M/s Emerald Traders, was a longtime acquaintance and trusted associate of the Myanmar National Mr Ajay Kumar; and, that he coordinated with Mr Aboobacker Muneer and transported said cargo of Poppy Seeds to Madukkarai-Coimbatore, only at the behest of Shri. Ajay Kumar.

Further, evidencing that this was not the first violation, records pertaining to payment of 200% penalty vide DRC-03 by said Mr Anandpadmanadan Srinivasan for transporting Poppy Seeds in Truck No HR38AH5963 by wrongly declaring the same as Mustard Seeds under the letter head of his subsidiary firm ‘M/s MPL Dry Fruits (GSTIN: 18HHJPS1748 N1ZE), 2nd Floor, Zen Complex, B.K.K Kakoti Road, Ulubari Charali Ulubari, Guwahati, Assam, 781007’ were recovered and seized from his residence in Arasu Paniyallar Nagar; which evidently corroborates the fact that Shri Anandpadmanadan Srinivasan had been regularly transporting the cargo of Poppy seed vide fabricated away bills and invoices by intentionally mis-declaring the description of goods as ‘White Sesame Seeds’ or ‘Mustard Seeds’ for illicit financial gains. **[RUD-44B]**

4.27 On 26.09.2024, Mr Ajay Kumar was found sharing the ‘GSTIN and Billing Address’ of M/s. Capital Impex, Bangalore to Mr. Anandpadmanadan Srinivasan, directing to sell part cargo of said 19.5 MTs of smuggled Poppy Seed. The very next day i.e., on 27.09.2024 Mr Anandpadmanadan Srinivasan of M/s. Emerald Traders generated fake away bill no. 531711930035 dt 27.09.2024 & fake invoice no. 39 dt. 27.09.2024 by wrongly declaring the goods description as White Sesame Seeds, and transported 500 KG of aforesaid 19.5 MTs of smuggled Poppy Seeds to M/s. Capital Impex vide transporter M/s Orange Cargo Carriers; and thereafter on similar lines transported 700 KG of said 19.5 MTs of smuggled Poppy Seeds to M/s. Capital Impex on 30.09.2024 vide fake away bill no. 521713240041 dt 30.09.2024 & fake invoice no. 44 dt. 30.09.2024.

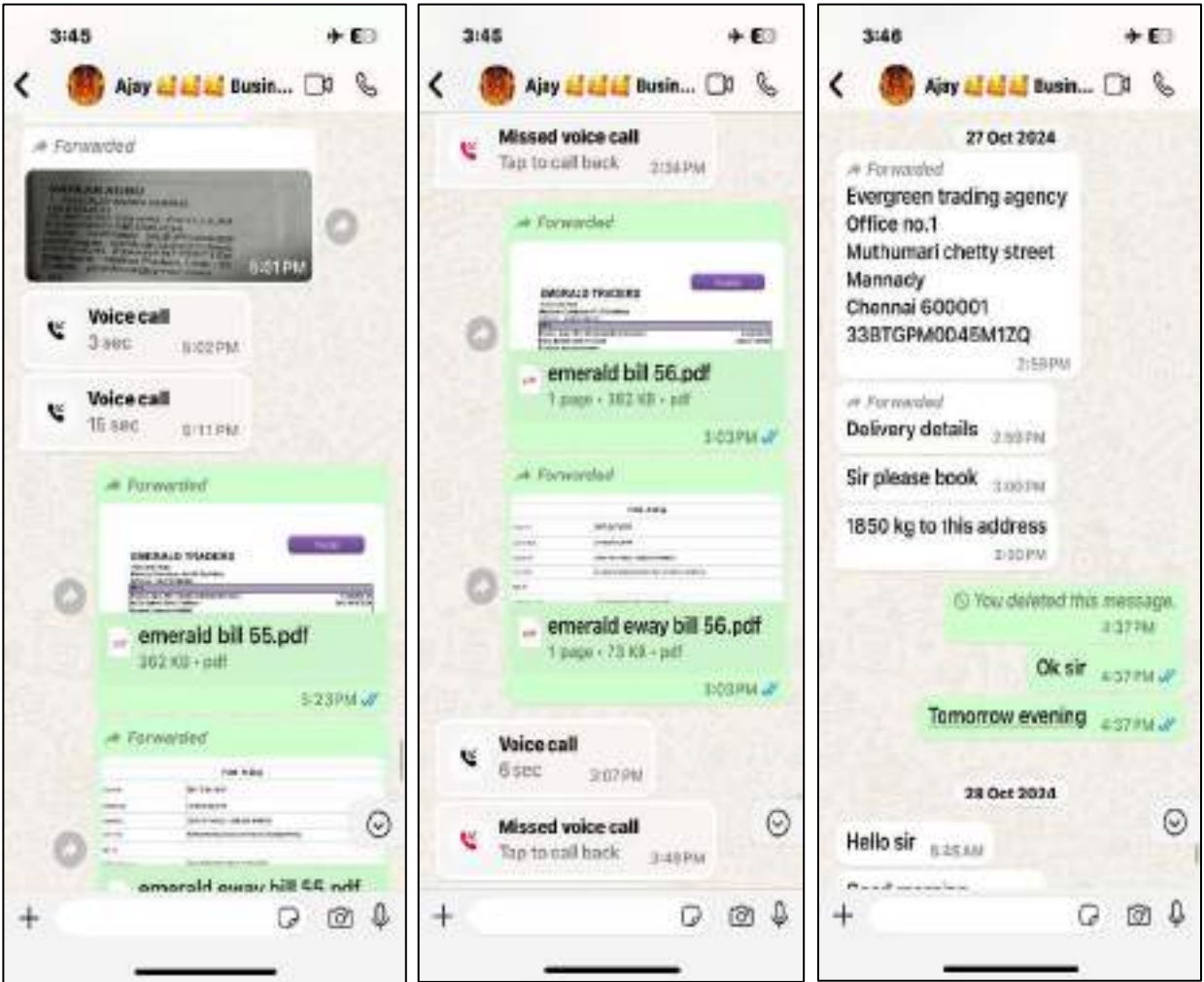
Screenshots of Mr Anandpadmanadan Srinivasan’s WhatsApp Chat with Mr Ajay Kumar (+95-9428198898, Myanmar Number) evidencing the observations illustrated above, are furnished below for reference. **[RUD-82E]**



Further, on 19.10.2024 Mr Ajay Kumar was found sharing the ‘GSTIN & Billing Address’ of M/s. Navkar Agro, Neemuch to Mr. Anandpadmanadan Srinivasan, instructing to sell part of the remaining cargo of smuggled Poppy Seed. The very same day i.e., on 19.10.2024, Mr Anandpadmanadan Srinivasan of M/s. Emerald Traders generated fake away bill no. 581721651402 dt 19.10.2024 & fake invoice no. 55 dt. 19.10.2024 by wrongly declaring the goods description as White Sesame Seed and transported 1000 KG of the remaining cargo of said smuggled Poppy Seed to M/s. Navkar Agro, Neemuch; and again, on similar lines transported another 1000 KGs of said smuggled Poppy Seeds cargo to M/s. Navkar Agro, Neemuch on 21.10.2024 vide fake away bill no 591722172976 dt. 21.10.2024 and fake invoice no. 56 dt. 21.10.2024.

In-turn on 27.10.2024, Mr Ajay Kumar was found sharing the ‘GSTIN & Billing Address’ of M/s. Evergreen Trading Agency to Mr Anandpadmanadan Srinivasan, directing to sell 1850 KGs of the said cargo of smuggled Poppy Seed. The very next day i.e., on 28.10.2024, Mr Anandpadmanadan Srinivasan of M/s. Emerald Traders generated fake away bill no. 521725555889 dt 28.10.2024 & fake invoice no. 59 dt. 28.10.2024 by wrongly declaring the goods description as White Sesame Seed and transported 1850 KG of the remaining cargo of smuggled Poppy Seed to M/s Evergreen Trading Agency, Chennai. In this regard it is pertinent to mention that said firm M/s Evergreen Trading Agency, Chennai belongs to Mr. Aboobacker Muneer.

Screenshots of said WhatsApp Chats with Mr. Ajay Kumar (+95- 9428198898, Myanmar Number) pertaining to transport & sale of subject cargo of smuggled Poppy Seeds to M/s Navkar Agro Neemuch on dates 19.10.2024 & 21.10.2024 and to M/s Evergreen Trading Agency Chennai on date 28.10.2024, are extracted below for ready reference; **[RUD-82F]**



Findings above evidence the following facts.

- a) Mr. Ajay Kumar, was identifying & referring customers to Mr. Anandpadmanadan Srinivasan from time to time, and virtually administering the sale of subject cargo of Poppy Seeds; and thus, exercising effective control over the smuggled goods in collusion with Mr Anandpadmanadan Srinivasan;
- b) Mr Anandpadmanadan Srinivasan in-turn was generating fake invoices and away bills wrongly declaring the said cargo of Poppy seeds as White Sesame seeds, and facilitating the sale of subject cargo of smuggled Poppy Seed to customers referred by Mr Ajay Kumar;

4.28 Upon Forensic examination of Mobile VIVO V50 bearing IMEI Nos. 86464107516 9470 & 864641075169462, and SanDisk 32GB Pen drive bearing Sl. No SDCZ50-032G-135 submitted by Smt. Laxmipriya; invoices vide which subject cargo of smuggled Poppy seeds was sold to customers under misdeclaration as 'White Sesame Seeds' were found. **[The said forensic examination along with certificate under Section 63(4)(c) of Bharatiya Sakshya Adhiniyam, 2023 dated 30.07.2025, attested by Smt. Laxmipriya is marked as RUD-84A].**

- a) M/s Capital Impex – Invoice No:39 dt. 27.09.2024 (29AAQFC3011R1ZY)
Quantity - 500 KGs, @ Rs. 90/- per KG
e-way bill no. 5317 1193 0035 dated 27.09.2024
- b) M/s Capital Impex – Invoice No:42 dt. 28.09.2024
Quantity - 800 KGs, @ Rs. 90/- per KG
e-way bill no. 5117 1244 2799 dated 28.09.2024
- c) M/s Capital Impex – Invoice No:44 dt. 30.09.2024
Quantity - 700 KGs, @ Rs. 90/- per KG
e-way bill no. 5217 1324 0041 dated 30.09.2024
- d) M/s Nageswara Traders - Invoice No:49 dt. 07.10.2024 (33EWWPR3546E1Z1)
Quantity - 850 KGs, @ Rs. 90/- per KG
e-way bill 5117 1622 2746 dated 07.10.2024
- e) M/s Nageswara Traders - Invoice No:50 dt. 08.10.2024
Quantity - 1550 KG, @ Rs. 90/- per KG
e-way bill 5117 1675 8791 dated 08.10.2024
- f) M/s Navkar Agro – Invoice No:55 dt. 19.10.2024 (23AANFN7729C1Z8)
Quantity - 1000 KGs, @ Rs. 90/- per KG
e-way bill 5817 2165 1402 dated 19.10.2024
- g) M/s Navkar Agro – Invoice No:56 dt. 21.10.2024
Quantity - 1000 KGs, @ Rs. 90/- per KG
e-way bill 5917 2217 2976 dated 21.10.2024
- h) M/s Evergreen Trading – Invoice No:59 dt. 28.10.2024 (33BTGPM0045M1ZQ)
Quantity - 1850 KG, @ Rs. 90/- per KG
e-way bill 5217 2555 5889 dated 28.10.2024.

..... **[RUD-84B & RUD-52]**

Confirming the findings and observations above, Mr. Mohammed Khalid, Partner at M/s Capital Impex, Bangalore, in his voluntary statement dated 10.06.2025 deposed that he raised purchase request for 02 MTs of Poppy Seeds with Mr. Ajay Kumar by sharing the GSTIN and Billing address details of M/s. Capital Impex on latter's Myanmar Mobile No. +95-9428198898; but that at the behest of Mr. Ajay, Mr. Anandpadmanadan Srinivasan of M/s Emerald Traders, Madukkarai delivered the said cargo of Poppy Seeds in 03 trips vide aforesaid fake invoices i.e Invoice No.39 dt 27.09.2024, Invoice No.42 dt 28.09.2024 and Invoice No.44 dt 30.09.2024, respectively. **[RUD-60]**

Mr. Mohammed Khalid of M/s Capital Impex, Bangalore, further deposed that he agreed to purchase said cargo of Poppy Seeds under mis-declaration as White Sesame Seeds @ 5% GST of Rs.90/- per KG taxable value, to get profit margin of Rs. 25/- per KG of Poppy seeds. Also, that based on his recommendation, Mr Sanjay of M/s Navkar Agro, Neemuch purchased 02 MTs of Poppy Seeds from Mr. Ajay Kumar through Mr. Anandpadmanadan Srinivasan in similar manner, vide aforesaid fake Invoices No. 55 dt 19.10.2024 and No. 56 dt 21.10.2024, and corresponding eway bills No. 5817 2165 1402 dt 19.10.2024 and No. 5917 2217 2976 dt 21.10.2024.

Admitting the findings and observations above, Mr Anandpadmanadan Srinivasan in his voluntary statement dated 02.06.2025 deposed that of the 19.5 MTs of subject cargo of smuggled Poppy Seed that arrived to his warehouse in Madukkarai on dates 27.09.2024 and 28.09.2024, he sold around 10 – 11 MTs in the domestic markets; but that he could not find additional buyers and so returned the remaining cargo of 08 MTs of Poppy seeds to Mr. Ajay Kumar on 25.10.2025 in a truck arranged by the latter; that, said cargo was transported to Delhi but he was not aware of where exactly and to whom it was delivered.

Mr Anandpadmanadan Srinivasan further deposed that they sold subject cargo of Poppy Seeds vide aforesaid fake invoices under misdeclaration as White Sesame Seeds because M/s Emerald Traders received the said cargo of Poppy Seeds as inward supplies of White

Sesame Seeds from M/s Nageswara Traders under fake invoices; also that White Sesame Seeds attract significantly less GST @ 5% of Taxable value Rs. 90/- per Kg compared to Poppy Seed wherein Taxable value would be around Rs.700 -Rs.800/- per Kg. **[RUD-55]**

Observations and findings illustrated above in **Paras 4.26 & 4.27** evidently corroborates the fact that Mr. Anandpadmanadan Srinivasan of M/s Emerald Traders was key liaison of the Myanmar National Mr. Ajay Kumar; and, that commencing from the date of receipt of said Poppy Seeds cargo in his M/s Emerald Traders warehouse i.e. Sept 27, 2024, till the end of Oct 2024, he sold the said contraband to multiple parties in domestic markets vide aforesaid Fake Invoices & Eway Bills, by intentionally and deliberately misdeclaring the cargo as “White Sesame Seeds”, thereby causing huge loss to government exchequer.

4.29 Further from the Mobile Phone VIVO-V50 of Smt Laxmipriya, call recording of Mr Anandpadmanadan Srinivasan with Mr. Aboobacker Muneer concerning smuggling and clandestine clearance of subject cargo of Poppy Seeds was found. **[RUD-84C & RUD-53]** Upon examining, it was ascertained that said “**audio clip**” was shared to Smt Laxmipriya by Mr. Anandpadmanadan Srinivasan on 27.05.2025. Brief transcription of the said call recording is provided below for ready reference.

(Mr. Anandpadmanadan Srinivasan)

Have you been summoned?

Or, have they given summons to your son?

(Mr. Aboobacker Muneer)

Summons were issued both to me and my son.

However, summons was issued to my son only in connection with payment of Rs. 35,000/-.

(Mr. Anandpadmanadan Srinivasan)

Brother, I repeatedly suggested you to appear before DRI and tender your statement. But you disregarded.

The actual question of officers was, who gave you the consignment? whether it is only Ajay, or any benefactor of Ajay?

Whether Krishna was involved?

(Mr. Aboobacker Muneer)

Yes, Krishna was involved.

(Mr. Anandpadmanadan Srinivasan)

Is it Yangoon Krishna?

(Mr. Aboobacker Muneer)

Yes, brother.

(Mr. Anandpadmanadan Srinivasan)

Brother, subject cargo of Poppy Seeds was seized by DRI; However, you removed the cargo, cleaned the same in Namakkal, and transported to my warehouse.

(Mr. Aboobacker Muneer)

No, brother; The subject cargo of Poppy Seeds was not the seized cargo. We identified one clearing party. The import license was also arranged by said clearing party. He did everything.

(Mr. Aboobacker Muneer)

Where are you brother?

(Mr. Anandpadmanadan Srinivasan)

I am in Guwahati.

I would have to appear before DRI, if I were summoned.

I cannot run away and remain an absconder. Do you understand?

(Mr. Aboobacker Muneer)

Brother, I want to ask you something.

Whether they came to know regarding my firm “Evergreen”?

(Mr. Anandpadmanadan Srinivasan)

Brother, not just the “Evergreen” they have identified every place where subject cargo was transported and shifted to.

They have all the data.

(Mr. Aboobacker Muneer)

Brother, on that day you assured me that the Poppy Seeds delivered to my firm “Evergreen” was declared as Sesame Seeds.

(Mr. Anandpadmanadan Srinivasan)

Brother, for the entire cargo of Poppy Seeds that you gave me, I have raised bills with product description as Sesame Seeds. Only for my cargo of Poppy Seeds, I have raised bills with product description as 'Khas Khas'. Do you understand?

(Mr. Anandpadmanadan Srinivasan)

Brother, it was not just concerning your firm M/s Evergreen; they have identified all the concerned dealers. You should have appeared before DRI at the beginning itself. Had you appeared before the officers, the issue would not have escalated to this extent.

(Mr. Anandpadmanadan Srinivasan)

My wife is going to appear before officers today around 11:00 Hrs.

I would surely be issued summons. I cannot remain absconder. Namakkal godown operator was also apprehended. Are you aware?

(Mr. Aboobacker Muneer)

Yes brother, I am aware.

(Mr. Anandpadmanadan Srinivasan)

Who arranged the said operation?

(Mr. Aboobacker Muneer)

It was Chandrasekar.

(Mr. Anandpadmanadan Srinivasan)

Where does this Chandrasekar belong to?

(Mr. Aboobacker Muneer)

Ambur, brother.

He was also arrested and served 50 days in prison.

(Mr. Aboobacker Muneer)

Brother, I want to explain.

The issue is "Seals were broken, and the import cargo was Gated-Out, but the containers were left there itself. Thereafter, around 09 MTs of cargo was stuffed in the 02 containers."

(Mr. Anandpadmanadan Srinivasan)

Brother, that is what the problem is.

Without the clearance of containers, you Gated-Out the cargo inside containers.

(Mr. Aboobacker Muneer)

Brother, you already knew that the cargo was not mine, and was given by Ajay.

Brother, Ajay was the one who spoke to you?

(Mr. Anandpadmanadan Srinivasan)

Brother, I would surely be questioned concerning the supply and sale of said cargo. I would reveal the truck numbers, and all the places where said cargo was delivered.

Circumstances revealed by Mr Aboobacker Muneer in the audio clip, manifestly evidence the fact that subject cargo of Poppy seeds was smuggled and clandestinely removed from CFS, at the behest of Mr Ajay Kumar & Mr Krishanar Chand; that Mr V Chandrasekaran played crucial role abetting the said act of smuggling; that the cargo was transported to Namakkal godown for processing; that, thereafter the cargo was shifted to Coimbatore godown for trade; and, that Mr. Anandpadmanadan Srinivasan sold the said contraband in domestic markets on behalf of Mr Ajay Kumar, vide fabricated invoices and away bills by intentionally mis-declaring the cargo as White Sesame seeds.

5. Financial Investigation:

5.1 Upon examining the transactions on bank accounts of

- a) Mr. V Chandrasekaran,
A/c No. 7073489608, IFSC: IDIB000M016,
M/s Indian Bank, Mannady Branch; **[RUD-85]**
- b) Mr. Ajay Kumar (NRO Savings Account)
Address: Jl. Abdul Chatab, No. 93, Pasir Putih Jambi Kota, Jambi, Indonesia
A/c No. 52212285757, IFSC: SCBL0036020,
M/s Standard Chartered Bank, Barakhamba Road Branch; **[RUD-86]**

Mr. Ajay Kumar (Myanmar National) was found to have paid an aggregate amount of Rs. 11,50,000/- from his Standard Chartered NRO Savings Account, to the afore-mentioned M/s Indian bank account of Mr V Chandrasekaran for carrying out said act of smuggling and, as payment towards latter’s commission. Details of said payments are tabled below for ready reference.

Payments received by Mr. V Chandrasekaran from Mr. Ajay Kumar			
SL. No.	Date	Beneficiary (Mr. V Chandrasekaran)	Amount in Rs.
1	23.07.2024	2407-231013479300, V. CHANDRASEKHAR INDIAN BANK, IN4ON24072300SMW NEFT IDIB000M016, FOR MUNEEER JI	100,000.00
2	15.09.2024	2409-151824132000, V. CHANDRASEKAR INDIAN BANK, SCBLR12024091500801725 RTGS IDIB000M016	270,000.00
3	15.09.2024	2409-152104221500, V. CHANDRASEKAR INDIAN BANK, SCBLR12024091500801883 RTGS IDIB000M016, TRANSPORTATION	230,000.00
4	16.09.2024	2409-161310248600, V. CHANDRASEKAR INDIAN BANK, SCBLR12024091600805192 RTGS IDIB000M016	350,000.00
5	19.09.2024	2409-192129317200, V. CHANDRASEKAR INDIAN BANK, IN4ON24091905V1M NEFT IDIB000M016, PAYMENT	100,000.00
6	27.09.2024	2409-271000413400, V. CHANDRASEKAR INDIAN BANK, IN4ON240927029J3 NEFT IDIB000M016, BALANCE	50,000.00
7	28.10.2024	2410-281808363800, V. CHANDRASEKAR INDIAN BANK, IN4ON2410280AORH NEFT IDIB000M016, ADVANCE	50,000.00

Upon careful examination of the remarks made by said Mr. Ajay Kumar for the payments above (as shown in italics) i.e.,

- a) Transaction dt. 23.07.2024 for Rs.100,000.00 with remarks ‘*FORMUNEERJI*’; said amount of Rs.1,00,000/- credited to Mr V Chandrasekaran appeared to be for making advance payment to Mr Aboobacker Muneer for organizing said smuggling.
- b) Transaction dt. 15.09.2024 for Rs.230,000.00 with remarks ‘*TRANSPORTATION*’; said amount of Rs.2,30,000/- & the preceding amount of Rs.270,000/- credited to Mr V Chandrasekaran appeared to be for procuring and transportation of aforesaid ‘18 MTs of dummy Rice Bran cargo’ from Tiruvannamalai.
- c) The balance transaction amount aggregating to Rs. 5,50,000/-, transferred to Mr. V Chandrasekaran, appeared to be for payment towards commission for executing said act of smuggling Poppy Seeds.

Admitting the findings above, Mr. V. Chandrasekharan in his voluntary statement dated 11.11.2024 **[RUD-12]**, confessed that overall, he received commission of Rs.28,00,000/- i.e., around Rs.8,00,000/- through bank transfers on various dates and Rs. 20,00,000/- vide Hawala from Shri. Ajay Kumar of Myanmar for executing the said acts of smuggling; and that out of said crime proceeds, he paid Rs.6,00,000/- for procurement & transportation of the dummy Rice bran cargo, Rs.11,00,000/- to Mr Ram Kumar for conniving with the executives of M/s Sudharsan CFS, Rs.1,00,000/- to Mr Vettri for arranging forged seals, and kept the remaining Rs. 10,00,000/- to himself as commission toward his role in the said act of smuggling.

Further, Mr. D. Ram Kumar in his voluntary statement dated 09/10.11.2024 **[RUD-11]**, substantiated the aforesaid deposition of Mr. V Chandrasekharan by confessing that he received Rs. 11,00,000/- from the latter for abetting the said acts of smuggling, and that out of the said crime proceeds, he paid Rs. 9,00,000/- to the executives of M/s Sudharsan CFS for clandestinely removing the subject cargo of Poppy Seeds.

Corroborating the findings tabled above, Mr Aboobacker Muneer as well in his voluntary statement dated 03/04.06.2025 confessed that overall Mr. Ajay Kumar of Myanmar paid Rs.28,00,000/- to Mr V Chandrasekaran for executing the said smuggling operation i.e., around Rs.10,00,000/- to Rs.11,00,000/- through Bank transfers and the remaining in cash through Hawala. **[RUD-57]**

5.2 Upon examining the transactions on bank accounts of

- a) Mr. Aboobacker Muneer

A/c No. 159845550330, IFSC: INDB0000067,
M/s IndusInd Bank, Mangalore Branch; **[RUD-87]**

- b) Mr. Ajay Kumar (NRO Savings Account)
Address: Phahsa, 1st Street, Myoma 1 Ward, Zayawaddy Phyu Township,
Bago Region – 08011, Lower Burma, Myanmar

A/c No. 309026176705, IFSC: RATN0000458,
Bank: RBL bank, Branch: G.S. Road, Guwahati; **[RUD-88]**

it was noticed that during the period of said act of smuggling i.e., Aug, 2024 to Sep, 2024, the Financier Mr. Ajay Kumar (Myanmar National) was found to be continuously making payments from his RBL Bank Account to afore-said M/s. IndusInd Bank Account of Mr. Aboobacker Muneer. Details of said payments are tabled below for ready reference.

Payments received by Mr. Aboobacker Muneer from Mr. Ajay Kumar			
SL. No.	Date	Beneficiary (Mr. Aboobacker Muneer)	Amount in Rs.
1	14.08.2024	NIN4ON24081401D4TSCBL0036001AJAY KUMAR ACCPayment IN4ON24081401D4T25:352184929:	10,000.00
2	13.09.2024	UPI425722117639CRAJAYRATNkumarverma1rblcost ajaykumarverma1rblAJAY cost	20,000.00
3	15.09.2024	UPI425922012635CRAJAYRATNkumarverma1rbltruc ajaykumarverma1rblAJAY TRUCK CHARGES	35,000.00
4	16.09.2024	UPI426023068884CRAJAYRATNkumarverma1rblPaym ajaykumarverma1rblAJAY Payment RBL MoBank	5,000.00
5	17.09.2024	UPI426122041191CRAJAYRATNkumarverma1rblPaym ajaykumarverma1rblAJAY Payment RBL MoBank	10,000.00
6	17.09.2024	UPI426123064599CRAJAYRATNkumarverma1rblTruc ajaykumarverma1rblAJAY TRUCK CHARGES	39,000.00
7	17.09.2024	UPI426122087155CRAJAYRATNkumarverma1rblPaym ajaykumarverma1rblAJAY Payment RBL MoBank	10,000.00
8	18.09.2024	UPI426223079034CRAJAYRATNkumarverma1rbl tran ajaykumarverma1rblAJAY TRANSPORTATION FEES	15,000.00
9	20.09.2024	UPI426422057678CRAJAYRATNkumarverma1rblfor ajaykumarverma1rblAJAY for PP BAGS	20,000.00
10	23.09.2024	UPI426722011615CRAJAYRATNkumarverma1rblPaym ajaykumarverma1rblAJAY Payment RBL MoBank	10,000.00
11	29.09.2024	UPI427323048452CRAJAYRATNkumarverma1rblPaym ajaykumarverma1rblAJAY Payment RBL MoBank	3,000.00
12	02.10.2024	UPI427622029760CRAJAYRATNkumarverma1rblPaym ajaykumarverma1rblAJAY Payment RBL MoBank	2,000.00
13	07.10.2024	UPI428122055959CRAJAYRATNkumarverma1rbltemp ajaykumarverma1rblAJAY temp	15,000.00
14	29.10.2024	UPI430323116739CRAJAYRATNkumarverma1rbltran ajaykumarverma1rblAJAY TRANSPORTATION	10,000.00

Upon careful examination of the remarks made by said Mr. Ajay Kumar for the payments above (as shown in italics) i.e.,

- a) Transaction dt 15.09.2024 for Rs.35,000/- with remarks ‘*TRUCK CHARGES*’; said amount of Rs.35,000.00/- credited to Mr Aboobacker Muneer appeared to be for making advance payment to the trucks TN52L0184 (SNJ) & TN52Q0524 (KRN) for transportation of contraband ‘Concealed cargo of Poppy seeds and Cover cargo of Rice bran’ from M/s Sudharsan CFS to Namakkal.
- b) Transaction dt 17.09.2024 for Rs.39,000/- with remarks ‘*TRUCK CHARGES*’; said amount of Rs.39,000.00/- credited to Mr Aboobacker Muneer appeared to be for making final payment to the said two trucks TN52L0184(SNJ) and TN52Q0524 (KRN), after the delivery of contraband in Namakkal.

- c) Transaction dt 18.09.2024 for Rs.15,000/- with remarks *TRANSPORTATION FEES* said amount of Rs.15,000.00/- credited to Mr Aboobacker Muneer appeared to be for the reimbursement of labour charge that he paid for destuffing said contraband in Mr. Sathish’s Paramathi warehouse, after shifting the contraband to Namakkal.
- d) Transaction dt 20.09.2024 for Rs.20,000/- with remarks ‘PP BAGS’; said amount of Rs.20,000.00/- credited to Mr Aboobacker Muneer appeared to be for purchasing ‘Polypropylene bags’ to repack the segregated cargo of 20 MTs Poppy Seeds for subsequent sale and distribution in domestic markets.
- e) Transaction dt 29.10.2024 for Rs.10,000/- with remarks ‘*TRANSPORTATION*’ said amount of Rs.10,000.00/- credited to Mr Aboobacker Muneer appeared to be for subsequent transportation of the 1850 KG smuggled Poppy Seeds consignment from Mr Anandpadmanadan Srinivasan M/s Emerald Traders, Coimbatore godown to his firm M/s. Evergreen Trading Agency in Chennai.
- f) The remaining transaction amount aggregating to Rs. 85,000/- transferred to Mr. Aboobacker Muneer appeared to be for his accommodation and travel expense all along the execution of said smuggling operation i.e. in Chennai and in Namakkal.

Admitting the observations above, Mr Aboobacker Muneer in his voluntary statement dt 03/04.06.2025 deposed that it was the Myanmar National Mr. Ajay Kumar who provided him finances for executing the said act of smuggling; and that Mr. Ajay Kumar and other Myanmar National Mr. Krishanar Chand were the financiers and actual beneficiaries for said consignment of Poppy Seeds arrived under Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024. **[RUD-57]**

Further, conceding to the findings and observations above, Mr Mohammed Khalid of M/s Capital Impex, Bangalore in his voluntary statement dated 10.06.2025 deposed that Mr. Aboobacker Muneer, in the month of October 2024, came to M/s Capital Impex business premise in Bangalore and collected Rs.400,000/- sale proceeds in cash at the behest of Mr. Ajay Kumar. **[RUD-60]**

5.3 Upon examining the transactions on bank account of

- a) Mr. Aboobacker Muneer
A/c No. 159845550330, IFSC: INDB0000067,
M/s IndusInd Bank, Mangalore Branch; **[RUD-87]**

Payment made by Mr Aboobacker Muneer to Hotel Apple Palace			
SL. No.	Date	Beneficiary (Mr. Aboobacker Muneer)	Amount in Rs.
1	16.09.2024	UPI462667718277DRAppIIICIC2.eazypayiciciUPI 9952077782.eazypayicici APPLE PALACE UPI	1,200.00

Aforesaid transaction, clearly substantiates the fact that for carrying out said smuggling operation, Shri. Aboobacker Muneer reached Chennai, lodged himself in the ‘Hotel Apple Palace’ in Mannady Street and caused the clandestine removal of subject cargo of Poppy Seeds.

5.4 Upon examining the transactions on bank accounts of

- a) M/s Emerald Traders, Coimbatore; Mr. Anandpadmanadan Srinivasan,
A/c No. 1778135000003124, IFSC KVBL0001778,
M/s Karur Vysya Bank, Vilankurichi, Coimbatore Branch; **[RUD-89]**
- b) M/s Evergreen Trading Agency, Chennai; Mr. Aboobacker Muneer,
A/c No. 10036910833, IFSC IDFB0080107,
M/s IDFC Bank, Mannady Branch; **[RUD-90]**

it was found that the receiver Mr Anandpadmanadan Srinivasan of M/s Emerald Traders, Coimbatore made payment of Rs.50,000/ to the aforesaid M/s IDFC Bank account of Mr Aboobacker Muneer. Details of said payments are tabled below for ready reference.

Payment received by Mr Aboobacker Muneer from Mr. Anandpadmanadan Srinivasan			
SL. No.	Date	Beneficiary (Mr. Aboobacker Muneer)	Amount in Rs.

1	26.09.2024	NEFT DR-N270240218317422- Evergreen -IDFB0	50,000.00

The aforesaid aggregate payment of Rs. 50,000/- to Mr Aboobacker Muneer appeared to be interim payment of commission prior to transportation of said 20MTs of smuggled Poppy Seeds from M/s. Sri Annamalaiyar Traders godown in Namakkal to M/s Emerald Traders warehouse in Coimbatore.

Said finding inherently evidences the connection between Mr. Aboobacker Muneer & Mr. Anandpadmanadan Srinivasan; and the negotiation took place between the 02 parties on September 26 2024 for the transportation of subject cargo of ‘Poppy Seeds’ to Coimbatore.

5.5 Upon examining the transactions on bank accounts of

- a) M/s. Sri Annamalaiyar Traders, Namakkal;
A/c Holder - Mr. SP Boopathi,
A/c No. 914020040980922, IFSC: UTIB0001715,
M/s Axis Bank, Bodhupatty, Namakkal Branch **[RUD-91]**
- b) Mr. Ajay Kumar (NRO Savings Account)
Address: Jl. Abdul Chatab, No. 93, Pasir Putih Jambi Kota, Jambi, Indonesia
A/c No. 52212285757, IFSC: SCBL0036020,
M/s Standard Chartered Bank, Barakhamba Road Branch; **[RUD-86]**
- c) M/s Emerald Traders, Coimbatore;
A/c Holder - Mr. Anandpadmanadan Srinivasan,
A/c No. 1778135000003124, IFSC: KVBL0001778,
M/s Karur Vysya Bank, Vilankurichi, Coimbatore Branch; **[RUD-89]**

it was found that the Financier Mr Ajay Kumar (Myanmar National) and the receiver Mr. Anandpadmanadan Srinivasan each made payment of Rs.150,000/- from their respective bank accounts to the Axis Bank account of Mr. Boopathi’s M/s Sri Annamalaiyar Traders, bearing A/c No. 914020040980922, IFSC: UTIB0001715, Bodhupatty Namakkal Branch. Details of said payments are tabled below for ready reference.

Payment received by Mr. SP Boopathi from Mr. Ajay Kumar (Financier)			
SL. No.	Date	Beneficiary (M/s Sri Annamalaiyar Traders)	Amount in Rs.
1	28.09.2024	2409-281104028600, SRI ANNAMALAIYAR AXIS BANK, IN4ON24092800KOD NEFT UTIB0001715, PAYMENT	150,000.00

Payment received by Mr. SP Boopathi from Mr. Anandpadmanadan Srinivasan			
SL. No.	Date	Beneficiary (M/s Sri Annamalaiyar Traders)	Amount in Rs.
1	26.09.2024	NEFT DR-N270240218317514- ANNAMALAIYAR-UT	150,000.00

The aforesaid aggregate payment of Rs.3,00,000/- to Mr. Boopathi from Mr. Ajay Kumar and Mr Anandpadmanadan Srinivasan appeared to be for M/s. Sri Annamalaiyar Traders Warehouse Rental charges, Charges for segregation of ‘20 MTs of smuggled Poppy Seeds’ from the ‘31 MTs Poppy seed and Rice bran Mixed cargo’, and his commission for abetting said smuggling;

Admitting his wilful collusion with Mr Ajay Kumar, Mr SP Boopathi in his further statement dated 09.07.2025 **[RUD-61A]**, confessed that overall, he was paid Rs. 3,00,000/- by Mr Ajay Kumar and Mr Anandpadmanadan Srinivasan for segregating and re-packing ‘20 MT of concealed Poppy Seeds’ from the 31 MTs Mixed Cargo of “Poppy Seeds and UMI - grinded Rice Husk Powder”.

5.6 Upon examining the transactions on bank accounts of

- a) M/s. Sri Mallikai impex; Mr P Sathishkumar,
A/c No. 1177135000032014, IFSC: KVBL0001177,
M/s Karur Vysya Bank, Namakkal West Branch; **[RUD-92]**

It was found that Mr. P. Sathishkumar was paid an amount of Rs. 2,40,000/- from M/s. Mayil Vaganam Traders HDFC Bank account. Details of said payments are tabled below for ready reference.

Payment received by Mr P Sathishkumar from Mr. Boopathi through M/s. Mayil Vaganam Traders			
SL. No.	Date	Beneficiary (Mr P Sathishkumar, M/s. Sri Mallikai impex)	Amount in Rs.
1	10.10.2024	NEFT CR-HDFC0000001-MAYIL VAGANAM TRADERS- MALLIKAI IMPEX -N284243325777125	240,000.00

The aforesaid payment of Rs. 2,40,000/- to Mr. P. Sathishkumar appeared to be the sale proceeds of cover cargo i.e. 36 MT of Rice Bran, paid by Mr Boopathi through his brother-in-law Mr. Saravanakumar Balasubramaniam’s firm M/s. Mayil Vaganam Traders.

Further conceding to the finding above Mr Boopathi of M/s Sri Annamalaiyar Traders in his voluntary statement dated 09.07.2025 admitted that on 05/06.10.2024 adhering to the request of Mr. Sathish, he bought the cover cargo i.e., 36 MTs of Rice Bran from Mr. Sathish, and paid around Rs. 2,50,000/- to Mr. Sathish’s M/s. Sri Mallikai Impex, Karur Vysya Bank Account, through his brother-in-law Mr. S Balasubramaniam’s M/s. Mayil Vaganam Traders HDFC A/c No. 50200047520540, IFSC HDFC0000695. **[RUD-61A]**

Findings and observations as illustrated in **Paras 5.5 & 5.6** above evidences the collusion and involvement of M/s. Sri Annamalaiyar Traders warehouse Proprietor Mr. SP Boopathi and his associate Mr P Sathishkumar of Paramathi warehouse in harbouring, concealing, and processing of said contraband of Poppy Seeds.

5.7 Upon verifying the WhatsApp Chat of Mr Anandpadmanadan Srinivasan with Mr. Ajay Kumar (+95- 9428198898, Myanmar), recovered during forensic examination dated dt 02.06.2025; Mr. Ajay Kumar was found messaging his M/s Standard Chartered Bank Account No. 52212285757, and M/s RBL Bank Account No. 309026176705 particulars, to Mr. Anandpadmanadan Srinivasan directing to share the said banking credentials to customers for payment of sale proceeds concerning said cargo of smuggled Poppy Seeds. Screenshots of said Bank Accounts recovered from ‘WhatsApp chat’ are submitted below for ready reference. **[RUD-82G]**



Aforesaid finding evidently corroborates the fact that Mr. Anandpadmanadan Srinivasan of M/s. Emerald Traders, was assisting in the disbursement of sale proceeds to the bank accounts of Myanmar National Mr. Ajay Kumar, which substantiates the collusion of Mr Anandpadmanadan Srinivasan with the Financier Mr. Ajay Kumar.

Further, Mr. Anandpadmanadan Srinivasan in his statement dated 02.06.2025 deposed that he shared the aforesaid Standard Chartered Bank A/c details of Mr Ajay Kumar to Mr. Satish Subramaniam of M/s. Nageswara Traders asking to pay the sale proceeds of subject cargo of Poppy seeds; and that accordingly Mr Satish Subramaniam paid around Rs.20,00,000/- directly to said Standard Chartered Bank A/c of Mr. Ajay Kumar in form of Bank transfers. Thus, apparently substantiating the findings and observations above.

5.8 Upon examining the transactions on bank accounts of

- a) Mr. Ajay Kumar (NRO Savings Account)
Address: Jl. Abdul Chatab, No. 93, Pasir Putih Jambi Kota, Indonesia
A/c No. 52212285757, IFSC: SCBL0036020,
M/s Standard Chartered Bank, Barakhamba Road Branch; **[RUD-86]**

transactions pertaining to realization of sale proceeds concerning said cargo of smuggled Poppy Seeds from M/s Nageswara Traders GSTIN 33EWWPR3546E1Z1, Cuddalore were found. Details of said transactions are furnished below for ready reference.

Illicit Sale Proceeds realized by Mr. Ajay Kumar from M/s Nageswara Traders			
SL. No.	Date	Beneficiary (Mr. Ajay Kumar, M/s Standard Chartered Bank, A/c No. 52212285757)	Amount in Rs.
1	08.10.2024	NEFT HS92428260397104, RAMACHANDRAN D ICICI BANK LIMITED, IN5IN24100800RA7, NEFT//NA/AJAY KUMAR/SCBL0036020	100,000.00
2	08.10.2024	NEFT HS92428260397342, SATISH SUBRAMANIAM ICICI BANK LTD, IN5IN24100800RIE, NEFT//NA/AJAY KUMAR/SCBL0036020	100,000.00
3	10.10.2024	RTGS ICICR12024101003538422, SATISH SUBRAMANIAM ICICI BANK LTD, IN5IL241010008AD, /URGENT/NA CASH HIGH	600,000.00
4	12.11.2024	RTGS ICICR42024111200543886, NAGESWARA TRADERS ICICI BANK LTD, IN5IL24111200586, /URGENT/	700,000.00
5	12.11.2024	NEFT HS92431764321997, SATISH SUBRAMANIAM ICICI BANK LTD, IN5IN24111200S44, NEFT//NA/AJAY KUMAR/SCBL0036020	300,000.00
6	13.12.2024	NEFT HS92434867829687, SATISH SUBRAMANIAM ICICI BANK LTD, IN5IN241213017KA, NEFT//NA/AJAY KUMAR/SCBL0036020	100,000.00
7	13.12.2024	NEFT HS92434867830252, SATISH SUBRAMANIAM ICICI BANK LTD, IN5IN241213017S1, NEFT//NA/AJAY KUMAR/SCBL0036020	99,900.00

Admitting the findings & observations above, Mr Satish Subramaniam of M/s Nageswara Traders in his voluntary statement dated 01/02.09.2025 **[RUD-65A]** confessed that of the Rs.31,50,000/- sale proceeds associated with 4.2 MTs of subject cargo of smuggled Poppy Seeds, he credited around Rs.20,00,000/- directly to said Standard Chartered Bank A/c of Mr Ajay Kumar from his own bank account bearing ICICI A/c No 751501500417, and from bank accounts of Shri. Ramachandran D bearing ICICI A/c No 751501000198 and M/s Nageswara Traders bearing ICICI A/c No 751505000210. **[RUD-65B]**

5.9 Upon examining the transactions on bank accounts of

- a) Mr. Ajay Kumar (NRO Savings Account)
Address: Phahsa, 1st Street, Myoma 1 Ward, Zayawaddy Phyu Township,
Bago Region – 08011, Lower Burma, Myanmar
A/c No. 309026176705, IFSC: RATN0000458,
Bank: RBL bank, Branch: G.S. Road, Guwahati; **[RUD-88]**

transactions pertaining to realization of sale proceeds concerning said cargo of smuggled Poppy Seeds from M/s Capital Impex (GSTIN 29AAQFC3011R1ZY), Bangalore were found. Details of said transactions are furnished below for ready reference.

Illicit Sale Proceeds realized by Mr. Ajay Kumar from M/s Capital Impex			
SL. No.	Date	Beneficiary (Mr. Ajay Kumar, M/s RBL bank, A/c No. 309026176705)	Amount in Rs.
1	10.10.2024	RTGS/HDFCH24284813246/ CAPITAL IMPEX /HDFC/004261	200,000.00

Conceding to the findings and observations above, Mr Mohammed Khalid of M/s Capital Impex, Bangalore, in his voluntary statement dated 10.06.2025 deposed that other than the aforesaid payment, they paid around Rs. 12,00,000/- to Rs. 13,00,000/- in the form of cash deposits ranging from Rs.50,000/- to Rs.100,000/- on multiple instances to one SBI bank account provided by Mr. Ajay Kumar; and around Rs. 4,15,000/- sale proceeds were transferred to the said RBL Bank account of Mr. Ajay Kumar through PhonePe and GPay transactions by their subsidiary clients. **[RUD-60]**

Further, admitting the findings above Mr Aboobacker Muneer in his voluntary statement dated 03/04.06.2025 deposed that for the 1850 KGs of subject cargo of smuggled Poppy Seeds that he received from M/s. Emerald Traders vide Invoice No. 59 dated 28.10.2024, he realized Rs. 18,50,000/- sale proceeds by selling the cargo in domestic markets; and,

that of said Rs.18,50,000/- he kept his commission of Rs.50,000/- and handed over the remaining sale proceeds in cash to one of the associates of Mr. Ajay Kumar. **[RUD-57]**

5.10 Upon examining the transactions on bank accounts of

- a) Mr. Ajay Kumar (NRO Savings Account)
Address: Jl. Abdul Chatab, No. 93, Pasir Putih Jambi Kota, Indonesia
A/c No. 52212285757, IFSC: SCBL0036020,
M/s Standard Chartered Bank, Barakhamba Road Branch; **[RUD-86]**
- b) M/s Emerald Traders, Coimbatore; Mr. Anandpadmanadan Srinivasan,
A/c No. 1778135000003124, IFSC: KVBL0001778,
M/s Karur Vysya Bank, Vilankurichi, Coimbatore Branch; **[RUD-89]**

transactions pertaining to realization of sale proceeds concerning said cargo of smuggled Poppy Seeds from M/s Navkar Agro (GSTIN 23AANFN7729C1Z8), Neemuch (through M/s Emerald Traders, Coimbatore of Mr. Anandpadmanadan Srinivasan) were found. Details of said transactions are furnished below for ready reference.

Illicit Sale Proceeds realized by Mr. Anandpadmanadan Srinivasan of M/s Emerald Traders from M/s Navkar Agro, Neemuch			
SL. No.	Date	Beneficiary (Mr. Ajay Kumar, M/s Standard Chartered Bank, A/c No. 52212285757)	Amount in Rs.
1	28.10.2024	NEFT CR-CBINH24302672428- NAVKAR AGRO	189,000.00
2	27.11.2024	CASH DEPOSIT AT CDM-S1ECD175501	98,500.00
3	27.11.2024	CASH DEPOSIT AT CDM-S1ECD175501	99,500.00
4	27.11.2024	CASH DEPOSIT AT CDM-S1ECD175501	19,200.00
5	27.11.2024	CASH DEPOSIT AT CDM-S1ECD175501	1,500.00

Abovesaid finding clearly evidences the fact that Shri. Anandpadmanadan Srinivasan of M/s. Emerald Traders received sale proceeds of subject cargo of Poppy Seeds amounting to Rs.189,000/- through NEFT and Rs.218,700/- in the form of Cash deposits from M/s Navkar Agro, Neemuch, on dates 28.10.2024 and 27.11.2024 respectively.

Illicit Sale Proceeds realized by Mr. Ajay Kumar from M/s Emerald Traders at the behest of M/s Navkar Agro			
SL. No.	Date	Beneficiary (Mr. Ajay Kumar, M/s Standard Chartered Bank, A/c No. 52212285757)	Amount in Rs.
1	28.10.2024	NEFT N302240220552864, EMERALD TRADERS KARUR VYSYA BANK, IN5IN241028013QF	189,000.00
2	27.11.2024	RTGS KVBLR52024112755204197, EMERALD TRADERS KARUR VYSYA BANK, IN5IL241127009B1, /FAST/	218,800.00

Abovesaid finding clearly evidences the fact that Shri. Anandpadmanadan Srinivasan of M/s Emerald Traders credited the sale proceeds of subject cargo of Poppy Seeds received from M/s Navkar Agro, to the aforesaid Standard Chartered Bank A/c of Mr. Ajay Kumar on the very same dates i.e., Rs.189,000/- through NEFT on 28.10.2024 and Rs.218,800/- through NEFT on 27.11.2024.

Findings and observations analyzed and elaborated in Paras above evidently corroborate the fact that all three namely the Myanmar National Mr. Ajay Kumar, the Main organizer Mr. Aboobacker Muneer, and the Clearance Agent Mr. V Chandrasekaran, in connivance with eachother, elaborately schemed the said Modus, and successfully smuggled subject consignment of Poppy Seeds from Myanmar into India in Containers BLZU4220861 and BLZU4221364 under concealment and mis-declaration vide Bill of Lading No. BLPLRGN 2401980 dated 05.09.2024, in the name of IEC Holder M/s Alina Overseas Trading; and clandestinely cleared the said consignment of “Poppy Seeds” from Notified Customs Area of M/s. Sudharsan CFS, with the help of concerned CFS Executives; also, that after said clandestine clearance, Mr. Aboobacker Muneer in collusion with Mr Boopathi segregated and repacked the said Poppy Seed cargo in the premise of M/s Sri Annamalaiyar Traders Namakkal warehouse, and transported the contraband to M/s Emerald Traders godown in Coimbatore for subsequent sale; and that Mr Ajay Kumar through his accomplice Mr.

Anandpadmanadan Srinivasan of M/s. Emerald Traders sold the subject cargo of Poppy Seeds vide fake invoices and away bills under misdeclaration as white sesame seed, and realized the sale proceeds through bank transfers and Hawala cash.

6. Summary:

Mr Ajay Kumar of Bago (Myanmar National) has financed the said smuggling operation, and smuggled subject consignment of '20 MTs of Poppy Seeds' into India from Myanmar vide Fake Commercial Invoice and Packing List No BKK-LL-002 dt. 02.09.2024 and Bill of lading No BLPLRGN2401980 dt 05.09.2024, only to realize undue financial gains by selling the same in the Indian markets at profitable price. He managed to pull-off said smuggling pursuit by adopting to the Modus of mixing the contraband i.e., 20 MTs of Poppy Seeds with the cover cargo Rice bran and exporting the same under concealment by wrongly declaring the cargo as Rice bran for animal feed under HSN23022020 in Invoice, Packing list and Bill of Lading documents, to avoid detection by the customs authorities.

In the meanwhile, the counterparts/trusted operatives of Mr. Ajay Kumar namely Mr. Aboobacker Muneer of Mangalore and Mr V Chandrasekaran of Ambur, with the aid of clearance agent Mr. D Ram Kumar, induced and secured the cooperation of concerned executives of M/s Sudharsan CFS to facilitate clandestine removal of said cargo of Poppy seeds from the customs area of CFS. On arrival of import consignment to Kattupalli Port Mr V Chandrasekaran, just as planned, shifted the said 02 containers BLZU4220861 and BLZU4221364 to M/s. Sudharsan CFS under PNR movement.

The concerned executives of M/s Sudharsan CFS viz., Operations Executive Mr. E Raja Sekar, Junior Executive Mr Hemachandran R, Surveyor Mr. Manikandan M, under the instructions of CFS Senior Manager Mr. Christopher Armstrong, on 14.09.2024 cut-opened liner seals, removed import cargo of Poppy seeds & Rice bran from the containers and substituted with locally procured 17.87 MTs of dummy Rice bran arranged by Mr. V Chandrasekaran; and 02 days later i.e., on 16.09.2024 Gated-out the said cargo of Poppy seeds & Rice bran from M/s. Sudharsan CFS on trucks TN52L0184 (SNJ) & TN52Q0524 (KRN) without Bill of Entry, and without approval of proper Customs Officer; and, altered recorded weights of subject import consignment in CFS servers, and affixed forged seals.

After securing possession of subject import cargo, Mr Aboobacker Muneer and Mr V Chandrasekaran created fake invoice no 30/2024-25 dt 15.09.2024 and dummy away bill no 511694475590 dt 16.09.2024 for said 02 trucks TN52L0184 (SNJ) & TN52Q0524 (KRN), and straight away transported the cargo to Mr. Boopathi's M/s. Sri Annamalaiyar Traders warehouse in Namakkal. Simultaneously, Mr. Aboobacker Muneer boarded Bus from Kilambakkam Omni Bus Stand and left to Namakkal trailing the cargo to supervise segregation activities. The warehouse operators Mr SP Boopathi and Mr P Sathishkumar meanwhile co-ordinated with Truck drivers over phone, and ensured safe conveyance of said contraband to Namakkal.

On arrival of said import consignment of Poppy seeds and Rice bran to Namakkal, the warehouse operator Mr P Sathishkumar, who was readily available, received the cargo in Paramathi. Meanwhile, both Mr Aboobacker Muneer and Mr. SP Boopathi joined with Mr. P Sathishkumar, and supervised the destuffing of said contraband into Mr Sathish's Sri Kumaran Oil Mill building Paramathi warehouse, and ascertained the cargo to be 25 MTs of sole Rice bran and 31 MTs of Mixed cargo of Poppy seed and Rice bran. Thereafter on 21.09.2024, Mr Aboobacker Muneer and Mr. SP Boopathi shifted the 31 MTs of Mixed cargo from Mr. Sathish Paramathi godown to his M/s. Sri Annamalaiyar Traders godown in Kavettipatti, and with the help of Labourers segregated the concealed cargo of 20 MTs of Poppy Seed and repacked the same in White colored PP bags.

Mr Aboobacker Muneer took photos and videos of said 20 MTs of smuggled Poppy Seed cargo and shared the same to Mr Ajay Kumar, updating the status. Mr. Ajay Kumar messaged the said photos and videos, to his long-term associate Mr. Anandpadmanadan Srinivasan of M/s Emerald Traders, Coimbatore instructing the latter to collect the cargo from Mr. Boopathi's M/s. Sri Annamalaiyar Traders warehouse in Namakkal, and to sell the cargo in domestic markets. Accordingly, Mr. Anandpadmanadan Srinivasan reached Namakkal, met Mr. Aboobacker Muneer, and after ascertaining cargo of Poppy Seeds he gave freight transport order to M/s. Sathy Transport Solutions, Coimbatore,

arranged 02 fake away bills and invoices from M/s Nageswara Traders by wrongly declaring the cargo as White Sesame Seeds and transported overall 19.5 MTs of said cargo of Poppy Seeds to his M/s Emerald Traders Madukkarai godown on 26/28.09.2024 in truck TN38CT6975.

In compliance with the time-to-time instructions of Mr Ajay Kumar, from Sept 27 2024 till the end of Oct 2024, Mr. Anandpadmanadan Srinivasan sold 10-11 MTs of said smuggled Poppy Seed cargo in domestic markets i.e., to his trusted client M/s Nageswara Traders, Cuddalore (GSTIN: 33EWWPR3546E1Z1) and to customers referred by Mr. Ajay Kumar i.e., M/s Capital Impex, Bangalore (GSTIN: 29AAQFC3011R1ZY), M/s Navkar Agro, Neemuch (GSTIN: 23AANFN7729C1Z8), and M/s Evergreen Trading Agency, Chennai of Mr Aboobacker Muneer (GSTIN: 33BTGPM0045M1ZQ) vide fake Invoices and Eway Bills under mis-declaration as White Sesame Seeds; and the said clients/customers in return transferred the corresponding sale proceeds to Standard Chartered Bank A/c No. 52212 285757 and RBL bank A/c No 309026176705 accounts of Mr Ajay Kumar, and paid the remaining sale proceeds in cash to the agents of Mr. Ajay Kumar.

On 25.10.2025, Mr. Anandpadmanadan Srinivasan returned the remaining cargo of 08 MTs of smuggled Poppy Seeds to Mr. Ajay Kumar due to no additional buyers. The status of said cargo could be ascertained to further extent, as and when Mr. Ajay Kumar will be apprehended. Persistent efforts are being made to apprehend said Mr Ajay Kumar and his associate Mr Krishanar Chand at the earliest, to ascertain their roles in the said act of smuggling Poppy Seeds from Myanmar.

7. Confiscation:

7.1 Poppy Seeds cargo (contraband):

In subject case, Poppy Seeds and Rice Bran cargo together weighing around 56 MTs was imported from Myanmar vide Bill of Lading No. BLPLRGN2401980 dt 05.09.2024 in two containers bearing sl.nos BLZU4220861 & BLZU4221364. However, during subsequent investigation, it was ascertained from the voluntary statements of Mr. SP Boopathi dated 09.07.2025 & Mr. Aboobacker Muneer dated 03/04.06.2025, and from the corroborative evidences viz., Screenshots & Videos of subject cargo of Poppy Seeds, and the associated fabricated invoices i.e. NT 036-24-25 dt. 26.09.2024 & NT041-24-25 dt. 28.09.2024 and e-way bills i.e. No. 5617 1118 1319 dt. 26.09.2024 & No. 5117 1252 9823 dt 28.09.2024 that, of the said 56 MTs of subject import cargo 31 MTs was Mixed cargo comprising both Poppy seed & Rice bran, and the remaining 25 MTs was solely Rice bran; and, that of the 31 MTs of Mixed cargo, 20 MTs was Poppy Seeds concealed by way of mixing in 11 MTs of Rice bran; i.e., overall 20 MTs of Poppy Seeds was smuggled in the guise of 56 MTs of Rice Bran. Hence, the 20 MTs of Poppy seed cargo smuggled from Myanmar into India in said 02 Containers BLZU4220861 & BLZU4221364 vide Bill of Lading No BLPLRGN2401980 dt 05.09.2024 appears to be liable for confiscation under the provisions of Section 111(d) of the Customs Act 1962 for being imported in contrary to the prohibition imposed under Policy Condition (3) to the Chapter 12 of ITC (HS) - 2022 issued vide Central Government Notif No 54/2015-2020 dated 19.02.2022. Said prohibited cargo of Poppy Seeds appears to be liable for confiscation under the provisions of section 111(f) & 111(i) of the Customs Act 1962 for mis-declaring the same as Rice Bran in Bill of Lading No BLPLRGN2401980 dt 05.09.2024 and in the IGM No. 2387504 dt 07.09.2024, and for being imported under concealment by way of mixing with the cover cargo of Rice bran. Further the said 20 MTs of smuggled Poppy Seeds cargo which was pilfered and clandestinely removed from the notified customs area of M/s. Sudharsan Logistics Pvt. Ltd., Container Freight Station, Chennai, without the approval of proper customs officer and without filing the bill of entry thereby making the cargo liable to confiscation under the provisions of Section 111(j) of Customs Act 1962. Therefore said 20 MTs of prohibited Poppy Seed cargo smuggled from Myanmar valued at Rs. 3,48,00,000/- appears to be liable for confiscation under the provisions of Sections 111(d), 111(f), 111(i) and 111(j) of the Customs Act, 1962.

7.2 Rice Bran cover cargo:

The cover cargo i.e. 36 MTs of Rice Bran valued at Rs.5,40,000/-, used for concealing the aforesaid 20 MTs of smuggled Poppy Seed cargo in the import Containers BLZU4220861 and BLZU4221364; and in guise of which the subject cargo of Poppy

Seed was smuggled into India under concealment vide Bill of lading No BLPLRGN2401980 dated 05.09.2024 appears to be liable for confiscation under the provisions of Sections 119 of the Customs Act, 1962.

7.3 Sale Proceeds of contraband:

Indian Currency aggregating to Rs. 4,00,000/- i.e.,

- i) Rs. 3,00,000/- seized from the residence of Mr. E Raja Sekar, Executive Operations of M/s Sudharsan CFS, situated at No. 53/48, Manali New Town, 39th Street, 60th Block, Chennai – 600103, vide Mahazar dated 11.11.2024;
- ii) Rs. 1,00,000/- seized from the residence of Mr. Hemachandran R, Junior Executive Operations of M/s Sudharsan CFS, situated at No. 72/04, Perumal Koil Street, SR Palayam Post, Chennai – 600120, vide Mahazar dated 11.11.2024;

disbursed by the Myanmar National Mr Ajay Kumar (Financier) to the said executives of M/s. Sudharsan CFS, through Mr. V Chandrasekaran, towards payment of commission for facilitating the clandestine clearance of subject import cargo of Poppy Seeds, appears to be liable for confiscation under the provisions of section 121 of the Customs Act 1962.

8. Role Played:

8.1 Mr. Ajay Kumar (Myanmar National, and Managing Director at M/s Royal Empire King Co. Ltd. Jambi, Indonesia @ PT. Royal Surya Brothers):

Mr. Ajay Kumar, is not just the master mind in the instant case, but also a financier for said smuggling operation. He in collusion with his operatives Mr Aboobacker Muneer and clearance agent Mr. V Chandrasekaran, planned said smuggling at all stages i.e., from import to India under concealment & misdeclaration, clandestine removal of contraband from customs area and transportation of smuggled cargo to dealers vide fake e-way bills, sale of contraband in domestic markets vide fake invoices, and till the realization of sale proceeds through bank transfers and hawala channels. As per the planned modus operandi, he concealed 20 MTs of Poppy Seeds in cover cargo and exported the same from Myanmar to India under misdeclaration as Rice Bran, vide Bill of Lading No BLPLRGN2401980 dt 05.09.2024; caused clandestine removal of said smuggled cargo of Poppy seeds from the Customs area of M/s. Sudharsan CFS, with the assistance of concerned CFS executives; Further, Mr. Ajay Kumar provided time-to-time instructions to Mr. Aboobacker Muneer, and caused the segregation of concealed Poppy Seed cargo in Namakkal. Mr. Ajay Kumar then forwarded the Photographs and videos of said Poppy Seeds cargo received from Mr. Aboobacker Muneer to long-term business associate Mr. Anandpadmanadan Srinivasan and, instructed to sale the smuggled goods in domestic markets vide fake invoices under mis-declaration as White Sesame Seeds. Further, Mr Ajay Kumar identified the potential clients i.e., M/s Capital Impex, M/s Navkar Agro and others, and caused the sale of said cargo of smuggled Poppy Seeds, through Mr. Anandpadmanadan Srinivasan's firm M/s. Emerald Traders, Madukkarai. Also, Mr. Ajay Kumar instructed Mr. Anandpadmanadan Srinivasan to share his M/s Standard Chartered and M/s RBL Bank accounts to all the customers of said cargo of smuggled Poppy Seeds for payments, and realized part of sale proceeds around Rs.26,00,000/- through bank transfers and remaining in cash through his associates who would go to business premise of the clients and collect due payments. For the said smuggling pursuit, in addition to procurement cost of contraband and cover cargo, Mr Ajay Kumar disbursed around

- a) Rs.9,00,000/- as commission to concerned executives of M/s Sudharsan CFS for facilitating clandestine removal of said cargo of smuggled Poppy Seeds,
- b) Rs.6,00,000/- for procurement and transportation of 18 MTs of dummy Rice bran cargo to substitute the contraband in import containers,
- c) Rs.1,20,000/- towards logistics and transportation i.e., truck and labour charges for shifting cargo from Chennai to Namakkal,
- d) Rs.10,00,000/- as commission to Mr. V Chandrasekaran, for executing said acts of smuggling Poppy Seeds,
- e) Rs.2,00,000/- as commission to clearance agent Mr. D Ram Kumar, for recruiting and liaisoning with executives of M/s Sudharsan CFS,
- f) Rs.1,00,000/- for forged seals to re-affix on import containers to avoid detection,
- g) Rs.3,00,000/- as commission to Mr Boopathi, for harbouring and segregating the concealed cargo of Poppy Seeds

- h) Rs.5,50,000/- as commission to Mr Aboobacker Muneer for organizing said entire smuggling operation, and for coordinating & supervising the activities concerning clandestine removal in Chennai and segregation of contraband in Namakkal, and subsequent transportation of smuggled cargo of Poppy Seeds to Coimbatore,
- i) Rs.85,000/- for accommodation and travel expenses of Mr. Aboobacker Muneer, in Chennai and Namakkal stations for around two weeks,
- j) Rs.1,19,000/- for fake invoices and away bills of M/s Nageswara Traders, and for transportation of contraband from Namakkal to Coimbatore,
- k) Rs.8,00,000/- to Mr Anandpadmanadan Srinivasan for processing and repacking charges at Coimbatore, and for subsequent sale in domestic markets.

At each phase of said smuggling operation, Mr Ajay Kumar induced and secured support and cooperation from the parties and individuals concerned by paying due commissions; and smuggled subject consignment of Poppy Seeds from Myanmar to India; Above role of Mr Ajay Kumar is evident from plethora of evidences discussed in the preceeding paras and as per the voluntary statements of Mr. Aboobacker Muneer, Mr. V Chandrasekaran, Smt S Laxmipriya and Mr. Anandpadmanadan Srinivasan in their voluntary statements dated 03/04.06.2025, 11.11.2024, 28.05.2025 and 02.06.2025 respectively.

Extensive efforts have been made to locate Mr. Ajay Kumar, the Myanmar National and mastermind behind the smuggling operation. Despite a thorough investigation involving multiple attempts to trace him through field verifications at various addresses linked to his business activities, his whereabouts remain unknown, and he remains elusive. His current location remains undetermined, and all efforts to pinpoint his whereabouts have so far proven unsuccessful. However, once apprehended, a detailed investigation will be conducted to uncover the full scope of his involvement in the offence.

8.2 Mr. Aboobacker Muneer, Proprietor of M/s. Evergreen Trading Agency, Chennai:

Mr Aboobacker Muneer was the lead operative of Mr Ajay Kumar. He organized the entire said smuggling operation at the behest of Mr Ajay Kumar to realize undue financial gain. In line with the plan of Mr Ajay Kumar to smuggle consignment of Poppy Seed into India, he recruited the clearance agent Mr V Chandrasekaran as suitable prospect for said act of smuggling. Liaisoning between said Mr Ajay and Mr Chandrasekaran, Mr. Aboobacker Muneer shared the import documents i.e., fake Commercial Invoice and Packing List No BKK-LL-002 dt. 02.09.2024 and Bill of lading No. BLPLRGN2401980 dated 05.09.2024, received from Mr Ajay Kumar to Mr Chandrasekaran. Also, he promptly reached Chennai on 14.09.2024, as corroborated by his Train ticket bearing PNR 4619809084 from Mysore MYS to Chennai Central MAS dated 14.09.2024, Train No. 20608 MAS VANDEBHARAT, and further substantiated by CDR records for Mobile No. 91-9845550330 showing outgoing calls to Mr. V Chandrasekaran (9841447004) on 14.09.2024 at 11:03 PM and 10:47 PM, establishing his presence in Chennai at the exact time of clandestine removal operations, and in collusion with Mr. Chandrasekaran coordinated the destuffing of contraband from the import containers BLZU4220861 & BLZU4221364 stationed inside M/s Sudharsan CFS, and caused for clandestine clearance/ smuggling of said consignment of Poppy Seeds from the notified customs area of M/s Sudharsan CFS, with the help of concerned CFS executives. Mr Aboobacker Muneer, caused payments of commission to the CFS executives, clearance agents and other abettors who facilitated the said act of smuggling Poppy Seeds. Soon after the clandestine clearance, he shifted the said cargo of smuggled Poppy seeds from Chennai to Namakkal on trucks TN52L0184(SNJ) & TN52Q0524(KRN) using the dummy/ fabricated away bills provided by Mr V Chandrasekaran. Also, he immediately boarded Bus from Kilambakkam Omni Bus Stand, as documented by Bus Ticket No. SKTA-AP-51731948649 dated 16.09.2024 boarding at Kilambakkam Omni Bus Stand at 22:20 Hrs, and further corroborated by CDR records showing incoming call from V Chandrasekaran at 8:42 AM on 16.09.2024, establishing his coordinated travel with the truck movement carrying contraband, and left to Namakkal, trailing the said contraband. He hired Mr. SP Boopathi, through broker Mr Maximus, and secretly harboured the said cargo of smuggled poppy seeds in the SP Boopathi's warehouse M/s. Sri Annamalaiyar Traders. His hotel booking records from Make My Trip [RUD-81] confirms that he checked-in to Hotel Sri Aswin Grand, Namakkal as Primary Guest with

02 total guests, for Stay from Sept 17, 2024 to Sept 18, 2024, and subsequently booked Hotel Sanu International for Stay from Sept 18, 2024 to Sept 23, 2024 and Sept 27, 2024 to Sept 30, 2024, establishing that he remained in Namakkal for approximately 14 days overseeing the segregation and sale operations. Mr Aboobacker Muneer lodged himself in the hotels M/s Sri Aswin grand and M/s. Sanu International of Namakkal for around 02 weeks i.e., till the end of Sept, 2024, as corroborated by Tower Location Analysis of his Mobile No. 91-9845550330, which shows his CGI Records at "Hotel Sri Aswin Grand" location 404-94-55429-163330356 on 17.09.2024 at 09:26 AM and 10:51 AM, and subsequently at "Paramathi Warehouse" location 404-94-55427-167991859 at 11:14 AM, establishing his coordination at multiple physical locations during destuffing operations, coordinated with Mr. SP. Boopathi, provided timely instructions to the latter, and caused expeditious segregation of the concealed cargo of 20MTs of Poppy Seed from the 31MTs of Mixed cargo. Liaisoning between Mr Ajay and Mr SP Boopathi, he consistently provided updates to Mr Ajay Kumar concerning the status of contraband segregation, and even caused payment of Rs. 3,00,000/- commission to Mr. SP Boopathi for harboring and segregating the said contraband of Poppy Seeds as corroborated through financial transaction analysis of Ms Sri Annamalaiyar Traders Axis Bank Account No. 914020040980922 showing two separate deposits of Rs. 1,50,000/- each from Mr Anandpadmanadan Srinivasan and Mr Ajay Kumar on 26.09.2024 and 28.09.2024 respectively, and further admitted by Mr SP Boopathi in his statement dated 09.07.2025 that he received Rs. 3,00,000/- for segregation and storage charges. Mr Aboobacker Muneer soon after completion of segregation activities, on 25.09.2024 took photographs and videos of said smuggled cargo of 20 MTs of Poppy Seeds in the warehouse of M/s Sri Annamalaiyar Traders and shared the same to Mr Ajay Kumar for potential clients and buyers. Mr Aboobacker Muneer following the instructions of Mr Ajay Kumar, met the dealer Mr Anandpadmanadan Srinivasan in said hotel M/s. Sri Aswin grand, showed samples of contraband and negotiated the deal with latter, and transported 19.5 MTs of said smuggled cargo of Poppy Seeds to M/s. Emerald Traders, Madukkarai godown on dates 26.09.2024 & 28.09.2024 in truck TN38CT6975. Subsequently, in the month of Oct 2024, he went to M/s Capital Impex business premise in Bangalore, met its proprietor Mr. Khalid in person, and collected Rs. 4,00,000/- sales proceeds from the latter, as payment towards his commission for executing the said act of smuggling as corroborated by voluntary statement of Mr Mohammed Khalid of M/s Capital Impex dated 10.06.2025, wherein he deposed that "Shri Muneer of Mangalore, agent of Shri Ajay came to the premises of Ms Capital Impex in Bengaluru in the month of October, 2024, and collected Rs. 4,00,000/- sale proceeds in cash from him at the behest of Shri Ajay". Further, he received one consignment of 1850 KGs of said smuggled Poppy seeds from Mr. Srinivasan's M/s. Emerald Traders vide fake Invoice No 59 dt 28.10.2024 under mis-declaration as White Sesame Seeds, sold the cargo in the markets of Chennai Rs. 18,50,000/-, realized a commission of Rs.60,000/- and handed over remaining sales proceeds to one of the associates of Mr. Ajay Kumar. Subsequently, in the month of March, 2025, upon arrival of DRI officers to his residence in Mahakali Padpu Road, Kankanady, Mangaluru, comprehending the circumstances, Mr Aboobacker Muneer absconded from there and intentionally tampered with digital evidence by formatting his mobile phone to destroy communication records with the clear intent to obstruct the investigation and conceal his role. However, during his subsequent statement proceedings dated 03/04.06.2025, he voluntarily admitted his role in the said act of smuggling, stating that fearing arrest he absconded and filed for Anticipatory Bail petition to evade penal consequences, but that the same was dismissed by Hon'ble Court of Sessions at Chennai vide CrI.MPNo.3532/2025 order dated 08.05.2025. The above role of the said individual stand irrefutably supported by the cumulative digital, financial and documentary evidence available on record, and are validated by the voluntary statements tendered by the individual and corroborating statements of other involved persons as elaborated in the preceeding paras. By the aforesaid acts of omission and commission, Mr. Aboobacker Muneer of Kankanady, Mangalore has caused the subject impugned goods liable for confiscation and thus appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962 and also under **Section 112(b)** of the Customs Act, 1962, for actively carrying, removing, depositing, harboring, concealing, selling, purchasing, and otherwise dealing with the contraband in a manner that directly facilitated its illicit

smuggling. Further Mr. Aboobacker Muneer of Kankanady, Mangalore has conspired with various Customs Agents to smuggle the subject impugned goods by way of concealment and mis-declaration making him laible for penalty under **Section 114AA** of the Customs Act, 1962.

8.3 Mr. V Chandrasekaran, Customs Clearing Agent in Chennai:

Mr. Chandrasekaran was an established operative in the organized smuggling networks. On being approached by Mr Aboobacker Muneer for said smuggling pursuit, considering it as an opportunity to realize illicit financial gain, he readily colluded with the Myanmar National Mr Ajay Kumar and the organizer Mr Aboobacker Muneer, and devised the said Modus/plan to clandestinely remove the contraband i.e 'Concealed cargo of Poppy seeds and Cover cargo of Rice bran' from the Customs Area of CFS, and to substitute the same with locally procured 'Dummy Rice bran cargo', to avoid any detection and to not arouse any suspicion. Having understood that the support & cooperation of CFS executives was mandatory to execute the said modus, and upon learning that the clearance agent Mr. D Ram Kumar was well-acquainted with the staff of M/s Sudharsan CFS, he recruited the latter for said smuggling, and through Mr. D Ram Kumar, persuaded & engaged the executives of M/s Sudharsan CFS into said smuggling. As corroborated by Mr. D. Ram Kumar's statement dated 09-10.11.2024, who deposed that Mr. Chandrasekaran approached him during the first week of August 2024 near Indian Bank ATM at Beach Station, Chennai, and proposed the smuggling plan with specific instructions regarding the modus operandi of cargo substitution inside M/s. Sudharsan CFS. Thereafter, he arranged dummy IEC i.e., M/s Alina Overseas Trading (IEC CSIPG0170P) for Rs. 25,000/-, and forwarded the same to Mr Aboobacker Muneer & Mr Ajay Kumar for generation of fake invoice cum packing list No. BKK-LL 002 dt. 02.09.2024 and the B/L No. BLPLRGN2401980 dt. 05.09.2024 which stands established from the forensic examination of his mobile phone, wherein the IEC documents of M/s Alina Overseas Trading (IEC No. CSIPG0170P) and related communications were recovered; and caused the import of subject consignment of Poppy Seeds to Kattupalli Port. Though the said consignment was initially destined to M/s Calyx CFS, he caused the PNR movement of said 02 containers BLZU4220861 & BLZU4221364 to M/s. Sudharsan CFS to execute the said smuggling scheme. After the Gate-In of said 02 containers into customs area of M/s Sudharsan CFS, with the help of M/s Sudharsan CFS executives he caused for the substitution of contraband i.e., 'Concealed cargo of Poppy seeds and Cover cargo of Rice bran' arrived in said 02 containers with the "18 MTs of dummy Rice bran cargo" that he domestically procured from Tiruvannamalai, and clandestinely removed the contraband 'Concealed cargo of Poppy seeds and Cover cargo of Rice bran' weighing around 56 MTs from the customs Area of M/s Sudharsan CFS on two trucks TN52L0184 & TN52Q0524. He then created one fake invoice No. 30/2024-25 dt. 15.09.2024 and dummy e-way bill bearing number 511694475590 dt 16.09.2024 in the fraudulent name of Ms. Sky Care Exims (GSTIN 33AZNTV8835C1ZY - an invalid and fictitious non-existing entity created solely for concealing the true nature and destination of the smuggled cargo) and transported the said contraband to Mr Boopathi's M/s Sri Annamalaiyar Traders warehouse in Namakkal for further sale and distribution. For his complete role in the said act of smuggling Poppy Seeds, he received a commission of Rs. 28,00,000/- from the Myanmar National Mr. Ajay Kumar, and out of which, he disbursed an aggregate cash of Rs. 11,00,000/- to Mr D Ram Kumar for Liaisoning M/s Sudharsan CFS executives and facilitating said clandestine removal, paid Rs 1,00,000/- to Mr Vettri for arranging forged seals, and spent Rs. 6,00,000/- for procuring the aforesaid "18 MTs of dummy Rice bran cargo" from Tiruvannamalai and kept the remaining Rs. 10,00,000/- to himself as commission toward his abetment in said act of smuggling as corroborated by the financial analysis of bank transactions and expenditure trail discussed in preceding paragraphs, and as admitted by him in his voluntary statement dated 11.11.2024. Further, from forensic analysis of his mobile device, it has been noticed that Mr. V. Chandrasekaran is a habitual offender and a listed noticee in multiple earlier cases of DRI Chennai, namely smuggling of Areca Nuts in the name of M/s Himanshu Trading Company (SCN No. 137/2024 dated 06.12.2024), M/s Meridian Wings (SCN No. INT-04/2024 dated 16.01.2025), M/s Alphabet International (SCN No. 139/2024 dated 31.12.2024) and M/s Shimla Fruit Agency (SCN No. 226/2022 dated 24.11.2022), thereby establishing his repeated involvement in organized smuggling networks. The

evidence unmistakably reveals that Mr. Chandrasekaran is not a one-time participant but a deeply entrenched operator in organized smuggling syndicates, with sustained criminal associations and deliberate operational planning. The aforesaid roles and acts of the said individual stand conclusively established on the basis of the documentary, financial and digital evidence discussed in the preceding paragraphs, and are further corroborated by the voluntary statements of the individual himself and those of other individuals concerned recorded during investigation. By the aforesaid acts of omission and commission, Mr. Chandrasekaran has caused the subject impugned goods liable for confiscation and thus appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962 and also under **Section 112(b)** of the Customs Act, 1962, for actively carrying, removing, depositing, harboring, concealing, selling, purchasing, and otherwise dealing with the contraband in a manner that directly facilitated its illicit smuggling. Further Mr. Chandrasekaran has conspired with various Customs Agents and Mr Aboobacker Muneer to smuggle the subject impugned goods by way of concealment and mis-declaration making him laible for penalty under **Section 114AA** of the Customs Act, 1962.

8.4 Mr. D Ram Kumar, Customs Clearing Agent in Chennai:

Mr. D Ram Kumar, Customs Clearance Agent and authorized representative of CHA firm M/s Vetri International Services, Chennai, leveraging his association with the Executives of M/s. Sudharsan CFS, knowingly aided and facilitated the said act of smuggling Poppy Seeds. In connivance with Mr. Chandrasekaran, he convinced & recruited the executives of M/s Sudharsan CFS for said smuggling pursuit. As confessed by Mr. E Raja Sekar in his statement dated 09-10.11.2024, who deposed that during August 2024 (a month prior to arrival of subject consignment), "said Shri. D Ramkumar contacted him over phone, and enquired if he could help in substituting/replacing the import cargo arrived in the containers with dummy cargo" and "persistently requested him and offered monetary consideration" for the same, thereby demonstrating Mr. D Ram Kumar's active recruitment strategy. Beginning from the time of arrival of subject import consignment covered under B/L No BLPLRGN2401980 dated 05.09.2024 to the Kattupalli Port (INKAT1), till the Gating Out of contraband i.e Poppy Seeds & cover cargo Rice Bran, from the Customs Area of M/s Sudharsan Logistics Pvt. Ltd., Container Freight Station, Mr. D Ram Kumar consistently liaised with the executives of M/s Sudharsan CFS; and supervised, the entry of empty trucks TN52L0184 & TN52Q0524 and the other 02 trucks loaded with dummy Rice bran cargo into the CFS Customs Area, swapping of actual import cargo of 'Poppy Seeds & Rice Bran' arrived in the import containers BLZU4 220861 & BLZU4221364 with locally procured 'Dummy Rice bran cargo', and the Gating -Out of said two trucks TN52L0184 & TN52Q0524 laden with contraband i.e. 'Concealed cargo of Poppy seed & cover cargo of Rice bran' from the customs area of M/s Sudharsan CFS. As corroborated by Mr. Manikandan M's statement dated 09-10.11.2024, who deposed that on 14.09.2024 at around 1700 Hrs, Shri E Raja Sekar messaged him 02 truck numbers i.e. TN52 L 0184 SNJ and TN52 Q 0524 KRN on WhatsApp and told him that the said two trucks were empty trucks, and that the subject import cargo arrived in two containers nos. BLZU4220861 BLZU4221364 were to be loaded on said two trucks, as instructions received from Mr. D Ram Kumar through Mr. E Raja Sekar. Further, Mr D Ram Kumar arranged forged seals having seal nos 365092 & 365093 same as original liner seals affixed at the load port i.e Port of Yangon Myanmar (MMRGN) and, caused the same to be affixed on the said two import containers that they breached. Futher Mr. D Ram Kumar, subsequent to the clandestine removal of subject consignment of Poppy Seeds, instructed Mr. E Raja Sekar to delete all WhatsApp communications between them to conceal evidence of their collusion and to prevent detection by investigating authorities, as confessed by Mr. E Raja Sekar in his voluntary statement dated 15.09.2025. For his complete role in the said act of smuggling Poppy Seeds, he received a commission of Rs.11,00,000/- from Mr. V Chandrasekaran on various dates, and of which disbursed an aggregate cash of Rs. 9,00,000/- to the concerned executives of M/s. Sudharsan CFS for facilitating said act of smuggling Poppy Seeds, and kept the remaining Rs. 2,00,000/- to himself as commission toward his abetment in said act of smuggling; as confessed by Mr. D. Ram Kumar, in his voluntary statement dated 09/10.11.2024. The foregoing role of the said individual are firmly established through a convergence of various evidences including documentary evidence on record, and stand corroborated by his own voluntary

statements as well as the consistent statements of other co-involved persons as discussed in the preceeding paras. By the aforesaid acts of omission and commission, Mr. D Ram Kumar has caused the subject impugned goods liable for confiscation and thus appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962 and also under **Section 112(b)** of the Customs Act, 1962, for actively carrying, removing, depositing, harboring, concealing, selling, purchasing, and otherwise dealing with the contraband in a manner that directly facilitated its illicit smuggling. Further, Mr. D Ram Kumar has conspired with various Customs Agents and Mr Aboobacker Muneer to smuggle the subject impugned goods by way of concealment and mis-declaration making him laible for penalty under **Section 114AA** of the Customs Act, 1962

8.5 M/s Sudharsan Logistics Pvt Ltd Container Freight Station, New Manali Chennai:

M/s Sudharsan Logistics Pvt Ltd., Container Freight Station, i.e., the Custodian of import and export goods appointed vide Public Notice No.213/2015 dt. 15.10.2015, was obliged to maintain custody of all the imported cargo unloaded in its customs area until customs clearance, to maintain a detailed record of all such imported cargo/goods and send copy thereof to the proper officer, and to not permit such imported cargo/goods to be removed from customs area except with the permission in writing of proper officer. Further, as a notified Customs Cargo Service Provider entrusted with sovereign responsibility under the Customs Act 1962, any deliberate breach of trust, misappropriation of cargo, or connivance in smuggling amounts to grave abdication of statutory duties, violative of the fiduciary obligation cast upon a custodian handling Government-controlled cargo, thereby undermining the integrity of the customs control mechanism and public confidence in the custodial system. However, M/s Sudharsan Logistics Pvt. Ltd. Container Freight Station, in violation of the provisions of Section 45 of the Customs Act 1962, clandestinely removed prohibited goods i.e. subject cargo of "Poppy Seeds" imported under concealment and mis-declaration from Myanmar vide Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024 from its Notified Customs Area, without any prior intimation or approval of the Proper officer of Customs. It is important to emphasize that the subject cargo of 'Poppy Seeds' was not just pilfered, the Executives of M/s Sudharsan CFS themselves jointly colluded with the concerned Clearance Agents of said smuggling syndicate viz. Mr. D Ram Kumar & Mr V Chandrasekaran, ingeniously devised the Modus, during late hours in the night diligently substituted the import cargo of Poppy Seed inside the containers with locally procured dummy Rice Bran cargo, deftly Gated-Out the smuggled cargo of Poppy Seeds from the Notified Customs Area; and pro-actively deleted the specific "CCTV footage" pertaining to handling & clandestine removal of subject cargo, and manipulated the corresponding 'weighment certificates', to prevent subsequent discovery of said smuggling operation. Such systematic orchestration demonstrates not merely negligence but a deliberate "reverse-compliance architecture" wherein internal systems, manpower hierarchy, and surveillance controls were intentionally subverted to aid smuggling and frustrate customs oversight. It is pertinent to mention that without the connivance and active abetment of the concerned executives of M/s. Sudharsan Logistics Pvt Ltd., Container Freight Station, said smuggling operation could not have been successfully executed & accomplished. Said consignment of Poppy seeds was not the first consignment to be pilfered and replaced by the staff of M/s Sudharsan CFS; over past one year i.e., since 28.06.2023 to 12.06.2024, the executives of M/s. Sudharsan CFS pilfered & replaced 15 consignments of warehoused cargo stored under Section 49 of the Customs Act, 1962 in the Public bonded warehouse using same Modus Operandi, which is being separately investigated. In each instance of pilferage and clandestine removal, dummy cargo was brought in and the original warehoused cargo was taken out from within the premises of M/s. Sudharsan CFS. Considering the controlled environment of a notified CFS, such repeated operations could not plausibly occur without knowledge or acquiescence of the personnel responsible for cargo handling and gate-control, thereby indicating consistent and habitual involvement or connivance of CFS executives/staff. The recurrence of such incidents without any reporting to Customs authorities, initiation of internal audit, lodging of security complaints, or activation of compliance-escalation protocols further establishes a pattern of systemic complicity. Notably, in all the said instances of pilferage, executives of M/s Sudharsan CFS consistently took necessary precautions to

avoid recording the details pertaining to said trucks in 'Gate-In and Gate-Out security registers, which demonstrates the mens rea, and the collective collusion of multiple executives and staff members of M/s. Sudharsan CFS including, but not limited to, Mr. Christopher Armstrong, Mr. E. Raja Sekar, Mr. Hemachandran R and Mr. Manikandan M, thereby indicating that other staff associated with critical cargo handling and security functions were also complicit in the execution of the pilferage by omission or active participation. In every CFS, including M/s. Sudharsan CFS, it is established procedure that the documents namely 'Job Order' duly signed by the Customs officer, Bill of Lading, Bill of Entry, Invoice and Packing list are mandatory for cut-opening the Liner seals affixed on the containers. However, in subject case, without the mandatory Job Order and the said compulsory import documents, the executives of M/s. Sudharsan CFS cut-opened Liner seals affixed on said 02 containers i.e., BLZU4220861 & BLZU4221364 in the absence of proper officer of Customs and clandestinely removed subject cargo, which is impracticable without the involvement of senior officials in the administration of M/s. Sudharsan CFS. As observed during the field enquiry caused at M/s Sudharsan CFS and as per voluntary statement of M/s Sudharshan CFS executives, the deployed security personnel did not permit any vehicle to enter the Notified Customs Area without due checking and verification. However, in subject case, and in all the aforesaid previous instances of pilferage & clandestine removal, it was observed that the security personnel permitted said trucks with dummy cargo to be Gated-in without conducting the required checking or verification. Further, the procedural norm in any CFS is that the security personnel deployed would not allow any truck laden with cargo to be Gated-Out from the Notified Customs Area without the CFS Gate-Pass. Questionably in subject case, said contraband of Poppy seed was gated-out from the CFS without any Gate-Pass. Such unreported and unsupervised truck movement inside a high-security customs area reflects coordinated dereliction of duty and deliberate circumvention of mandatory gate-control and surveillance procedures by CFS personnel. It is also important to note that officers of DRI examined said two containers Nos. BLZU4220861 & BLZU4221364 vide Mahazar proceedings dated 05.11.2024. Strikingly the very next day, the recorded CCTV footage of M/s. Sudharsan CFS was found deleted. As observed during the field enquiry and as admitted by Mr Christopher Armstrong, Senior Manager at M/s Sudharsan CFS, at the end of every day, the CFS management locks the Server/IT Admin room as a standard practice. Questionably, on that particular night of 05.11.2024, the Server/IT Admin room was not locked, and the very next morning i.e., on 06.11.2024 around 06:35 Hrs the System Hardware Engineer/Ex-IT Staff Mr. S Babu entered the Server Room and deleted recorded CCTV Footage pertaining to said pilferage and clandestine removal. It was as if on that particular day, Server/IT Admin Room had been deliberately made accessible to said Mr S Babu; an action that could not have been carried out without the backing of the members of M/s Sudharsan CFS management. Tampering with security infrastructure, deletion of surveillance data, unauthorized server-room access, and destruction of digital forensic trail constitute deliberate obstruction of investigation and conscious suppression of incriminating evidence. It is pertinent to note that, in subject case the imported cargo of Poppy Seeds was unloaded from the containers Nos. BLZU4220861 & BLZU4221364 on 14.09.2024 itself. However, said contraband of Poppy Seeds was subsequently gated out from the Customs area of M/s Sudharsan CFS only on 16.09.2024. This clearly indicates that trucks laden with subject contraband and the drivers remained in the parking area of M/s Sudharsan CFS for nearly 02 days. Surprisingly, no executive, staff member of M/s Sudharsan CFS management raised any question or made any enquiry regarding the presence of 'cargo' or the said 'truck drivers'. It is further revealed from the voluntary statements of Shri E. Raja Sekar, Shri R. Hemachandran and Shri M. Manikandan that the said two trucks laden with the smuggled consignment of Poppy Seeds were clandestinely gated-out from the notified Customs Area on 16.09.2024 itself, and that Shri D. Ram Kumar informed Shri E. Raja Sekar of such gate-out only on 17.09.2024, who in turn informed Shri Hemachandran and Shri Manikandan on the same day. This sequence of events clearly establishes that the said three executives of CFS were not aware of the actual gate-out at the time it occurred, and came to know about it only subsequently through Shri D. Ram Kumar. Since a Customs Broker/clearing agent cannot independently gate-out any cargo from a notified Customs Area without the participation, access or cooperation of CFS staff,

the above facts unequivocally indicate that apart from the named executives, certain other unidentified personnel of M/s. Sudharsan CFS most likely higher in hierarchy than Mr E Raja Sekar were also involved in and facilitated the said clandestine removal. This further reinforces the finding that the smuggling act was executed through a wider internal collusion within the CFS. Further, the staff viz Operations Executive, Junior Operations Executive or the Surveyor were only field operatives and had no access to the Server/IT Admin room which is admitted in their voluntary statements. However, the Operations Executive Mr E Raja Sekar accessed the said Server Room of M/s Sudharsan CFS and assisted Mr S Babu in remotely altering the Net Weights of subject cargo in the weighment certificates through AnyDesk Application, an action that could not have been carried out without managerial intervention. Such unauthorized server access and digital manipulation amount to forgery of customs-linked data, cyber misuse, and sabotage of statutory digital records. All the findings and observations discussed above, clearly demonstrates the sole fact that pilfering and clandestine removal of import and bonded cargo at M/s. Sudharsan CFS, constituted a regular practice. It is pertinent to mention that as 'Customs Cargo Service Provider/Custodian' executives of CFS are responsible for the safety and security of the imported cargo under its custody and shall safeguard such goods against Pilferage; also shall not permit such cargo to be removed from its Notified Customs Area, except in accordance with permission in writing of the proper officer of Customs. However, in subject case the CFS executives themselves in collusion with other custom clearance agents, facilitated the said clandestine removal and abetted the smuggling of subject cargo of "Poppy Seeds" imported in violation of the provisions of Customs Act 1962 and the Policy Condition of Foreign Trade (Development and Regulation) Act, 1992. In this regard, it is pertinent to note that but for the collective and organized involvement of the employees/staff of M/s. Sudharsan CFS, subject cargo of Poppy Seeds could not have been unlawfully removed from the Notified Customs Area, the corresponding weighment certificates could not have been manipulated and falsified, and the recorded CCTV Footage concerning said pilferage could not have been tampered. It is important to note that M/s. Sudharsan Logistics Pvt. Ltd, Container Freight Station, being a licensed custodian and a legal entity is vicariously liable and strictly accountable for all the said acts of omissions, negligence, frauds and misconducts, committed by its executives in due course of their employment, particularly in relation to documentation, handling, storage, and clearance of the cargo, without prejudice to the individual liability of such employees/staff; thereby precluding M/s Sudharsan Logistics Pvt Ltd Container Freight Station from avoiding liability by asserting that its executives have been carrying out smuggling but without higher management's explicit instructions, as in subject case the acts of commission, omission, negligence and frauds are directly connected with the Container Freight Station Operations. It is further significant to note that such sophisticated smuggling, container-seal tampering, substitution of cargo, movement of dummy vehicles, falsification of weighment records, and deletion of CCTV footage could not have been orchestrated by isolated individuals or a single operational unit. The coordinated execution across physical operations, security control, transport gate-management, weighbridge operations, documentation section, and IT/server access clearly indicates that staff from multiple divisions/departments acted in concert, including but not limited to the direct involvement of Mr. Christopher Armstrong, Mr. E. Raja Sekar, Mr. Hemachandran R, and Mr. Manikandan M, as well as other unidentified personnel whose roles, access, and operational support were necessary for the seamless execution of the illegal activity. This demonstrates an organized institutional conspiracy transcending departmental boundaries, reflecting deep-rooted collusion across the hierarchy and functional wings of the CFS rather than individual actions. In this regard, it is pertinent to note that but for the timely interception by the officers of DRI, numerous further consignments could have been continued to be pilfered by the executives of M/s Sudharsan CFS. For the said acts of omission and commission, M/s. Sudharsan Logistics Pvt Ltd, Container Freight Station, Red Hills High Road, New Manali, Chennai, appears to be liable for penalty under **Sections 112(a) & 112(b)** of the Customs Act, 1962. Further, as discussed above, M/s Sudharsan Logistics Pvt Ltd., Container Freight Station, failed to ensure the safety of subject import cargo as custodian and failed to comply with the provisions of "Handling of Cargo in Customs

Area Regulations, 2009”, thereby making themselves liable for penalty under **Section 117** of the Customs Act, 1962.

8.6 Mr. Christopher Armstrong, Senior Manager of M/s. Sudharsan CFS:

Mr. Christopher Armstrong, leveraging his position as Senior Manager overall operations & administration in M/s Sudharsan CFS, provided instructions to Operations Executive Mr. E Raja Sekar, and facilitated clandestine removal of subject import cargo. Soon after filing of Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024, Mr. Christopher Armstrong contacted the operations executive Mr. E Raja Sekar on the CFS Intercom and instructed him to de-stuff the subject import consignment of Poppy Seed which were about to arrive M/s Sudharsan CFS and to handle the said import cargo as directed by clearance agent, stating that said import consignment comprised two ‘BLZU’ containers. Mr. Christopher Armstrong further directed the operations executive Mr. E. Raja Sekar to take assistance from other executives of M/s. Sudharsan CFS, and to share commission money received from the said clearance agent with the staff members who would be assisting in the said clandestine removal. Following the directions of Mr. Christopher Armstrong, Operations Executive Mr E Raja Sekar with the aid & assistance of Junior Operations Executive Mr Hemachandran R, and the Surveyor Mr. Manikandan M, on 14.09.2024 broke the Liner seals affixed on said 02 BLZU containers BLZU4220861 & BLZU4221364 in the absence of Customs Officer, de-stuffed the subject import cargo of “Poppy Seeds” from containers without any Job Order, substituted the same with dummy ‘Rice bran’ cargo provided by the Clearance Agent Mr. D. Ramkumar, Gated-Out the said import cargo of Poppy Seeds in 02 Trucks bearing Regn nos.TN52 L 0184(SNJ) and TN52 Q 0524 (KRN), and collected the commission money of Rs. 9,00,000/-, which they shared among themselves for their role in executing the said act of Pilferage. Mr. Christopher Armstrong was then promptly apprised by the operations executive Mr E Raja Sekar regarding successful execution of the said clandestine removal. It is further noted from the voluntary statement of Shri R. Hemachandran that he was directly reporting to Shri Christopher Armstrong and not to Shri E. Raja Sekar, and therefore was not required to act on instructions of Shri E. Raja Sekar, thereby further demonstrating that the involvement and direction for the clandestine removal originated from Shri Christopher Armstrong himself. Further despite the ongoing enquiries and investigation of officers of DRI in connection with subject consignment of ‘Poppy Seeds’, Mr. Christopher Armstrong persuaded and convinced the said Operations Executive Mr. E Raja Sekar to assume full responsibility for said act of Pilferage, instructing him to not disclose/reveal the involvement of senior officials of M/s Sudharsan CFS management & administration in said clandestine removal. In consideration thereof Mr Christopher Armstrong assured Mr. E Raja Sekar that, upon his release from judicial custody, he would be appointed to the position of Assistant Manager for both M/s Sudharsan CFS and M/s. Sanco CFS as a form of payback; as confessed by the Operations Executive Mr. E. Raja Sekar, and the Junior Operations Executive Mr. Hemachandran R, in their respective statements dated 15.09.2025. Mr Christopher Armstrong provided unauthorized & unrestricted access of CFS Server/IT Admin Room to said executives viz. Mr. E Raja Sekar, Mr. Hemachandran R, & Mr S Babu. This deliberate act facilitated the intentional tampering and falsification of available evidence pertaining to said clandestine removal i.e., manipulation of the Net Weights of subject import cargo in corresponding weighment certificates bearing sl. nos. 12648 & 12670 dt 13.09.2024 of said 02 ‘BLZU’ containers by way of remotely accessing the CFS Servers via AnyDesk application; and the deletion of recorded CCTV Footage of M/s. Sudharsan CFS pertaining to said clandestine removal by Mr. S Babu, immediately after the containers examination carried out by DRI Officers on 06.11.2024; as admitted by Senior Manager Mr Christopher Armstrong in his voluntary statement dt 16.09.2025. When presented with the findings elaborated in earlier paras, Senior Manager Mr Christopher Armstrong refrained from commenting on his conscious involvement in said clandestine removal but only asserted that as Customs cargo service provider it was the collectively responsibility of M/s. Sudharsan CFS as an entity, to secure the cargo under its custody against Pilferage. As per statements of E. Raja Sekar, Hemachandran and Manikandan, the fact that Ramkumar informed them on 17.09.2024 about the gate-out that occurred on 16.09.2024 clearly establishes that some other unidentified CFS personnel had facilitated the physical gate-out without their knowledge, and such removal could not have taken place without involvement of CFS staff most likely higher

in hierarchy than Mr E Raja Sekar with gate-control access further highlighting Mr. Armstrong's role. Thus, careful examination of material evidence available on record evidently demonstrates the following facts.

- a) serious security and administrative lapse on part of M/s Sudharsan Logistics Pvt Ltd, Container Freight Station management in safeguarding cargo under custody;
- b) substantial irregularities in the procedures adopted for 'Gate-In and Gate-Out' of trailers trucks and cargo; and in maintenance of corresponding security registers;
- c) grave omissions in securing the concerned recorded CCTV footage and preventing unauthorized access to M/s Sudharsan CFS systems and servers;
- d) conscious and willful collusion of multiple executives of M/s Sudharsan Logistics Pvt Ltd, Container Freight Station with the operatives of smuggling syndicates;

In connection with same, Mr Christopher Armstrong, Senior Manager at M/s Sudharsan CFS, admitting the hands on involvement and direct participation of the executives/staff of M/s. Sudharsan CFS in the said clandestine removal of subject import cargo of 'Poppy Seeds arrived under Bill of Lading No BLPLRGN2401980 dt 05.09.2024 from the Notified Customs Area of M/s Sudharsan CFS; and acknowledging the direct involvement of said executives in the intentional tampering and falsification of available evidence pertaining to said clandestine removal in an attempt to mislead the ongoing investigation; conceded to the facts that M/s. Sudharsan Logistics Pvt. Ltd., Container Freight Station, a deemed customs cargo service provider under Regulation 2(1)(b) of HCCAR 2009, had collectively failed to ensure the safety of subject import cargo as custodian and failed to comply with the provisions of "Handling of Cargo in Customs Area Regulations, 2009". It is further observed that as Senior Manager, Mr. Christopher Armstrong failed to enforce the mandatory control framework governing cargo movement, seal integrity, access control, gate supervision, and IT security within the notified Customs premises. The unauthorized gate-out of import cargo without job orders, unchecked entry of dummy vehicles, absence of Gate-Passes, and failure to maintain seal and gate registers collectively reflect a systemic breakdown of custodial oversight under his command, indicative not of mere negligence but conscious supervisory abdication. The fact that 15 consignments of warehoused cargo were pilfered over the preceding year without any preventive or corrective action on his part establishes that the illegal activities were not isolated deviations but occurred in a climate of tolerated misconduct and habitual procedural breach. This sustained inaction demonstrates tacit consent, managerial acquiescence, and institutionalized operational misconduct within the CFS. Mr. Armstrong also failed to safeguard critical digital infrastructure, as evidenced by his failure to secure the server room, permitted unauthorized access by operational staff, and enabled installation of remote-access tools such as AnyDesk on sensitive terminals linked to weighment and surveillance systems. Such actions constitute gross dereliction of IT and surveillance control obligations entrusted to a Customs custodian. Despite prolonged presence of unidentified trucks for two days in the CFS, unauthorized seal-breaking, cargo substitution, and absence of mandatory job orders, Mr. Armstrong did not trigger internal escalation, alert Customs authorities, or initiate security intervention, demonstrating willful suppression of irregularities and intent to shield the unlawful activity rather than uphold custodial duties. As Senior Manager in charge of operations and administration, he bears vicarious responsibility for acts of staff under his control. The coordinated execution of smuggling, tampering with weighment data, bypassing of gate-security procedures, and deletion of CCTV footage could not have occurred without managerial complicity and deliberate dereliction at the supervisory level. Further, by attempting to influence subordinates to accept exclusive responsibility and withholding disclosure of senior-level involvement, including promises of post-release employment benefits, Mr. Armstrong engaged in conscious suppression of material facts, obstruction of investigation, and inducement to conceal evidence. As a custodian under Section 45 of the Customs Act and HCCAR, 2009, he owed a fiduciary duty to secure government-controlled cargo. His failure to prevent unauthorized removal, protect surveillance evidence, and enforce statutory controls constitutes breach of trust and abdication of sovereign custodial obligations, thereby undermining the Customs control architecture. Accordingly, the above failings conclusively establish that the smuggling, evidence tampering, and suppression of surveillance data occurred not merely due to subordinate misconduct but due to systemic control failure, supervisory collusion, and deliberate abdication of statutory duties by Mr. Christopher

Armstrong. The conduct detailed above stands fully substantiated by digital and documentary records, and is confirmed through voluntary statements, thereby demonstrably establishing conscious knowledge and deliberate participation. By the aforesaid acts of omission and commission, Mr. Christopher Armstrong, Senior Manager of M/s Sudharsan Logistics Pvt Ltd, Container Freight Station, Chennai, has caused the subject impugned goods liable for confiscation and thus appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, Shri Christopher Armstrong conspired with Operations Executive Shri E. Raja Sekar and other CFS executives to clandestinely remove the subject impugned goods from the notified Customs area by actively abetting, facilitating, permitting, and directing the unauthorized removal, manipulation, concealment, and tampering of the said consignment in a manner that directly enabled the smuggling activity, thereby making him liable for penalty under **Section 112(b)** of the Customs Act, 1962. Further, Mr. Christopher Armstrong, as Senior Manager and custodian of M/s Sudharsan Logistics Pvt Ltd Container Freight Station, failed to ensure the safety and security of subject import cargo under its custody, failed to comply with the provisions of the "Handling of Cargo in Customs Area Regulations, 2009," failed to prevent unauthorized removal of imported goods from the Notified Customs Area, and deliberately facilitated clandestine removal by knowingly authorizing access to critical infrastructure, thereby making himself liable for penalty under **Section 117** of the Customs Act, 1962.

8.7 Mr. E Raja Sekar, Executive Operations of M/s. Sudharsan CFS:

Mr. E Raja Sekar, Executive Operations of M/s Sudharsan CFS, in collusion with Mr D Ram Kumar, following the instruction of Mr. Christopher Armstrong, caused clandestine removal of subject smuggled consignment of Poppy seed & Rice bran from Customs Area of M/s Sudharsan CFS for undue financial benefits; and, thus facilitated the said act of smuggling. It is pertinent to mention that, the subject import consignment arrived under Bill of Lading No. BLPLRGN2401980 dt 05.09.2024 in the said 02 containers BLZU4220861 and BLZU4221364 was initially destined to M/s. Calyx CFS, but was moved to M/s. Sudharsan CFS under PNR Movement to execute the said smuggling plan, only after the concurrence of Mr. Christopher Armstrong the Senior Manager of M/s. Sudharsan CFS. Mr E Raja Sekar, in connivance with Mr. Hemachandran R, Junior Executive Operations of M/s. Sudharsan CFS and Mr. Manikandan M, Surveyor of M/s. Sudharsan CFS deftly caused the destuffing of subject import cargo of 'Poppy Seeds & Rice Bran' from the said two containers BLZU4220861 and BLZU4221364, and substituted the same with locally procured 'Dummy Rice Bran cargo' brought by Mr D Ram Kumar; Mr E Raja Sekar, with the aid of Mr Manikandan M, ensured that no entry pertaining to the said 02 trucks i.e., TN52L0184 & TN52Q0524 in which the subject import cargo of 'Poppy Seed & Rice Bran' was clandestinely Gated-Out from the Customs Area of M/s Sudharsan CFS, was logged or recorded in the 'Gate-In & Gate-Out security registers', to make it seem like No import cargo was gated-out/removed from the Customs Area without prior approval of Customs Officer. Also, Mr. E Raja Sekar, with the aid of Mr. S Babu, EX-IT staff/System Hardware Engineer M/s Sudharsan CFS, manipulated the actual Net Weights of said import cargo in the IBM Main Server of M/s Sudharsan CFS from '31540 KGs & 31630 KGs' to '12770 KGs & 12280 KGs', and matched the same with Net Weights of 'Dummy Rice Bran cargo' used to substitute the said contraband, to make it seem like the said 02 containers were not tampered within the premise of M/s Sudharsan CFS. It is pertinent to mention that, Mr. E Raja Sekar was present during the examination proceedings carried out by officers of DRI at M/s. Sudharsan CFS on 05.11.2024; despite, he purposely furnished the Fake and Manipulated Weighment Certificates to the DRI officers during said examination, in an attempt to mislead and distort the ongoing investigation. This deliberate submission of false weighment certificates to investigating officers despite knowing they were manipulated constitutes obstruction of justice and evidence tampering. He himself admitted in his statement that "the Net weights Container Cargo of import containers BLZU4221364 BLZU4220861 in the aforesaid weighment certificates provided by him i.e., 12280 Kg 12770 Kg were indeed re-scripted into weighbridge system server by his associate Shri. Babu, and were completely incorrect". Further, subsequent to said examination proceedings dated 05.11.2024, he provided instructions to Mr S Babu, and caused the deletion of CCTV Footage pertaining to clandestine removal of subject import consignment from the CCTV Hikvision DVRs of M/s Sudharsan CFS, to destroy evidence

that shows the conscious involvement of himself and other executives of M/s Sudharsan CFS in the said act of smuggling, only to safeguard themselves from penal consequence and distract and deviate the investigation. This is a clear destruction of evidence designed to eliminate visual proof of the smuggling. Further Mr. E Raja Sekar, following the clandestine removal of Poppy Seeds on 14-16.09.2024, deliberately deleted all WhatsApp communications with Customs Clearing Agents Mr. V. Chandrasekaran (saved as "Chandra Sekar MAC Exim" Mob No. 91-9841447004) and Mr. D Ram Kumar (saved as "Ram Kumar" Mob No. 91-9150956292) to erase evidence of his collusion as per the instructions of Mr Ram Kumar with the intention to tamper the crucial evidence. For his complete role in the said act of smuggling Poppy Seeds, he received a commission of Rs. 9,00,000/- from Mr. D Ram Kumar, of which he paid Rs. 3,50,000/-, Rs. 50,000/- & Rs. 1,50,000/-, to the other executives of M/s Sudharsan CFS viz. Mr Hemachandran R, Mr Manikandan M and Mr S Babu for aiding and facilitating the said act of smuggling; and of the remaining Rs.3,50,000/- commission, the officers of DRI recovered and seized Rs. 3,00,000/- from his residence in Manali New Town, vide Mahazar dated 11.11.2024; as confessed by Operations Executive Mr E Raja Sekar in his voluntary statements dated 09/10.11.2024, 11.11.2024, and 15.09.2025. The above role and conduct of the said individual stand irrefutably supported by the cumulative digital, financial and documentary evidence available on record as discussed in the preceeding paras, and are validated by the voluntary statements tendered by the individual and corroborating statements of other involved persons as elaborated in the foregoing paragraphs. By the aforesaid acts of omission and commission, Shri E. Raja Sekar, Executive – Operations of M/s. Sudharsan Logistics Pvt. Ltd., Container Freight Station, Chennai, has rendered the subject impugned goods liable for confiscation and therefore appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, Shri E. Raja Sekar, in collusion with Shri D. Ram Kumar and acting at the behest and with the concurrence of Shri Christopher Armstrong, conspired with other executives of M/s. Sudharsan CFS to clandestinely remove the subject consignment of Poppy Seeds & Rice Bran from the notified Customs Area by actively abetting, facilitating, supervising, and executing the unauthorized removal, substitution of cargo, manipulation of weighment data, suppression of entry/exit records, and tampering of CCTV footage and digital evidence, thereby directly enabling and participating or otherwise dealing with the contraband in a manner that directly facilitated the smuggling operation, making him liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.8 Mr. Hemachandran R, Junior Executive Operations of M/s. Sudharsan CFS:

Mr Hemachandran R, Junior Executive Operations of M/s Sudharsan CFS, adhering to the request of Mr. E Raja Sekar, arranged labour/loadmen and caused the destuffing of subject import cargo of 'Poppy seeds & Rice bran' from the 02 import containers BLZU42 20861 & BLZU4221364, and the restuffing of 'dummy Rice bran cargo' into the said two containers. Also, Mr Hemachandran R together with Mr. Manikandan M, supervised the said clandestine removal of subject import consignment of smuggled Poppy seeds & Rice bran from the Customs Area of M/s Sudharsan CFS. Mr. Hemachandran R was aware of the fact that the Senior Manager of M/s Sudharsan CFS Mr Christopher Armstrong was the one who instructed Shri E Raja Sekar for the clandestine removal of subject cargo of smuggled Poppy Seeds. On the day of clandestine removal itself Mr. E Raja Sekar informed him regarding instructions received from the Senior Manager Mr. Christopher Armstrong. Following these instructions, they broke the seals and replaced subject import cargo of Poppy Seeds with dummy cargo provided by Mr. D Ram Kumar and Gated-Out the import cargo of Poppy Seeds in two trucks bearing Reg. nos. TN52L0184 (SNJ) and TN52Q0524 (KRN). Mr Hemachandran R, for his entire supervision and facilitation received a commission of Rs. 3,50,000/- in cash from Mr. E Raja Sekar. Of the said Rs. 3,50,000/- commission amount, the officers of DRI recovered and seized Rs. 1,00,000/- from his residence in Perumal Koil Street, vide Mahazar dated 11.11.2024; as confessed by the Junior Executive Mr Hemachandran R, in his voluntary statements dated 09/10.11.2024 11.11.2024 and 15.09.2025. The nexus of the said individual with the smuggling is established beyond doubt by the coordinated digital and documentary trail, duly supported by his voluntary declaration and the corroborative testimonies of co-conspirators as discussed in the preceeding paras. By the aforesaid acts of omission and commission, Shri Hemachandran R, Junior Executive

– Operations of M/s. Sudharsan Logistics Pvt. Ltd., Container Freight Station, Chennai, has rendered the subject impugned goods liable for confiscation and therefore appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, Shri Hemachandran R, in collusion with Shri E. Raja Sekar and acting with knowledge of the instructions issued by Senior Manager Shri Christopher Armstrong, actively abetted, assisted, supervised, and facilitated the clandestine removal of the subject consignment of Poppy Seeds & Rice Bran from the notified Customs Area by arranging labour, causing destuffing of the original import cargo, restuffing dummy cargo, supervising the unauthorized removal of the smuggled goods, and participating in breaking container seals and gating-out the said consignment in two trucks, thereby directly enabling and otherwise dealing with the contraband in a manner that facilitated the smuggling operation, making him liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.9 Mr. Manikandan M, Surveyor of M/s. Sudharsan CFS:

Mr Manikandan M Surveyor of M/s Sudharsan CFS, in accordance with the instructions received from Mr E Raja Sekar, gated-in the two empty trucks TN52L0184 & TN52Q0524 and the other 02 trucks loaded with 'Dummy Rice bran cargo' into Customs Area of M/s Sudharsan CFS; and supervised the activities concerning clandestine removal of subject import cargo i.e. positioning the import containers BLZU4220861 & BLZU4221364 near main gate of CFS for destuffing, coordinating with Kalmar operator and loadmen, cutting Liner seals affixed on containers, destuffing of the import cargo Poppy seeds & Rice bran from the said 02 containers onto the empty trucks, positioning the said 02 trucks loaded with subject import cargo of Poppy seeds & Rice bran in the parking area of CFS, stuffing of 'Dummy Rice bran cargo' into the 02 import containers, and Gating-Out the 02 trucks TN52L0184 & TN52Q0524 loaded with contraband and the other 02 trucks that brought the Dummy Rice bran cargo from the customs area of M/s Sudharsan CFS. Further, Mr Manikandan M ensured that no details pertaining to the aforesaid 02 trucks TN52L0184 & TN52Q0524, and the other 02 trucks that brought the 'Dummy Rice bran cargo', were logged/recorded in the 'Gate-In and Gate-Out security registers' of M/s Sudharsan CFS, intending to leave no trace pertaining to said clandestine removal of subject import cargo from the customs area of M/s Sudharsan CFS. Further, Mr Manikandan M received the forged seals having same Seal Nos. 365092 & 365093 from Mr. E Raja Sekar, and affixed them to the said two import containers BLZU4220861 & BLZU4221364, to make it seem like said 02 containers were not tampered. Mr. Manikandan M, for his entire supervision and facilitation received a commission of Rs.50,000/- in cash from Mr E Raja Sekar; as confessed by Surveyor Mr. Manikandan M in his voluntary statement dt 09/10.11.2024. The above facts are supported by the available digital and documentary evidence and are also affirmed by the voluntary statement of the individual and corroborative statements from other persons examined as established in the preceding paras. By the aforesaid acts of omission and commission, Shri Manikandan M, Surveyor of M/s. Sudharsan Logistics Pvt. Ltd., Container Freight Station, Chennai, has rendered the subject impugned goods liable for confiscation and therefore appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, Shri Manikandan M, in collusion with Shri E. Raja Sekar and other executives of M/s. Sudharsan CFS, actively abetted, facilitated, supervised, and executed the clandestine removal of the subject consignment of Poppy Seeds & Rice Bran from the notified Customs Area by gating-in empty trucks and trucks loaded with dummy cargo, coordinating destuffing and restuffing operations, cutting and replacing seals, positioning and moving trucks carrying the smuggled cargo, suppressing gate-entry/exit records, and ensuring the unauthorized Gating-Out of the contraband, thereby directly enabling and otherwise dealing with the smuggled goods in a manner that facilitated the smuggling operation, making him liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.10 Mr. S Babu, System Hardware Engineer of M/s Sudharsan CFS:

Mr. S Babu, EX-IT staff/System Hardware Engineer of M/s Sudharsan CFS, subsequent to the clandestine removal of subject consignment of 'Poppy seeds & Rice bran', remotely accessed the IBM Main Server and the hosted weighbridge system Fusiontec Application of the CFS through AnyDesk app, and purposely manipulated the actual Net Weights of subject import cargo arrived in the Containers Nos BLZU4220861 & BLZU4221364 from '31540 KGs & 31630 KGs' to '12770 KGs & 12280 KGs' and matched the same with Net

Weights of dummy Rice Bran cargo utilized to substitute the said contraband, to mislead the customs authorities by erasing evidence that shows the tampering of said two import containers was carried out well within the premises of M/s Sudharsan Logistics Pvt Ltd, CFS. For his entire role in tampering and fabrication of the available evidence pertaining to said clandestine removal, he received a commission of Rs.1,50,000/- in cash from Mr E. Raja Sekar. Also, after becoming aware that officers of DRI came to CFS and examined the 02 Containers BLZU4220861 & BLZU4221364 for contraband, he discreetly entered server room of M/s Sudharsan CFS wearing a mask, accessed the CCTV Hikvision DVRs and deleted the CCTV Footage pertaining to clandestine removal of subject import cargo; to erase existing evidence that shows the involvement of M/s Sudharsan CFS Executives in the clandestine removal of said import consignment and thus to safeguard themselves from penal consequences. The foregoing findings are duly corroborated by digital and documentary material, and are further supported by the individual's voluntary statement and aligned statements of other associated persons as detailed hereinabove. By the aforesaid acts of omission and commission, Shri S. Babu, Ex-IT Staff/System Hardware Engineer of M/s Sudharsan Logistics Pvt. Ltd., CFS, Chennai, deliberately manipulated the weighbridge records of the subject import containers and subsequently accessed the server room to delete the CCTV footage relating to the clandestine removal, thereby concealing the smuggling activity and obstructing investigation. Accordingly, by knowingly tampering with and destroying electronic evidence in connection with smuggled goods handled within the notified Customs Area, Shri S. Babu appears to be liable for penalty under **Section 117** of the Customs Act, 1962.

8.11 Mr. S P Boopathi, Proprietor of M/s Sri Annamalaiyar Traders, Namakkal:

Mr SP Boopathi Proprietor of M/s Sri Annamalaiyar Traders Namakkal in collusion with the main organizer in subject case Mr. Aboobacker Muneer, knowingly abetted said acts of smuggling Poppy Seeds. He furnished the GSTIN and Address details of his warehouse M/s Sri Annamalaiyar Traders to Mr. Muneer, for creation of dummy away bill no. 511694475590 dt 16.09.2024 for the transport of subject cargo of smuggled Poppy Seeds from Chennai to Namakkal. His deliberate provision of warehouse GSTIN and address details to an operative for creation of fraudulent e-way bills demonstrates conscious knowledge that his commercial credentials would be used to facilitate contraband movement and to create false documentary evidence of legitimate commodity transport, thereby establishing guilty mind and knowing participation in the smuggling scheme. He coordinated with drivers of trucks TN52L0184 & TN52Q0524 on the dates 16/17.09.2024, and ensured the transport of said cargo of Poppy Seeds to Namakkal. Mr SP Boopathi alongwith Mr Aboobacker Muneer coordinated the unloading of said cargo of Poppy seed and the cover cargo of Rice bran, in the Paramathi warehouse of Mr. P Sathishkumar. Thereafter, on 21.09.2024 he shifted the 31 MTs of Poppy Seeds and Rice Bran Mixed cargo from Mr Sathish's Paramathi warehouse, and harboured the same in his M/s Sri Annamalaiyar Traders warehouse. For 03 days i.e., from 21.09.2024 to 24.09.2024, he segregated the "20 MTs of concealed Poppy Seeds cargo" from the said 31 MTs of Mixed cargo in his M/s Sri Annamalaiyar Traders warehouse with the help of his full-time labourers, and repacked the same in white colored PP bags provided by Mr. Aboobacker Muneer, for subsequent transport and sale in domestic market. His deliberate segregation of mixed cargo into pure Poppy Seeds and Rice Bran, coupled with repacking into fresh white bags, demonstrates that he understood and executed the entire operation, which was designed to convert smuggled contraband from its concealed mixed form into a distribution-ready pure form suitable for clandestine resale. Significantly, the e-way bill and accompanying invoices generated using his GST credentials falsely described the commodity as "Rice Bran", whereas Shri S.P. Boopathi in fact received, stored and handled poppy seeds in his warehouse. This deliberate mismatch between the declared description and the actual goods received, coupled with his continued handling, segregation and repacking of the poppy seed cargo, clearly evidences that he possessed full knowledge of the illicit nature of the goods and was consciously participating in the smuggling activity, rather than acting under any bona fide belief of legitimate cargo movement. His conscious investment of time and resources (labourers, equipment, white bags) in this conversion operation establishes guilty knowledge that he was actively transforming contraband for illicit commercial exploitation. During said period Mr SP Boopathi regularly met Mr Aboobacker Muneer

in the Hotels M/s Sri Aswin Grand & M/s Sanu International and provided updates concerning status of segregation of said concealed Poppy seeds cargo, to facilitate the latter in identifying potential buyers for same. Also, he attended to Mr Aboobacker Muneer for taking Videos and Photographs of said segregated cargo of Poppy seeds in his M/s Sri Annamalaiyar Traders warehouse, to share the same with potential clients or buyers for sale in domestic market. His active participation in creating marketing materials (photographs and videos) of the segregated cargo, coupled with regular coordinated meetings with Muneer at specific hotels to facilitate buyer identification, demonstrates that Mr. Boopathi understood and accepted his role as an integral part of the smuggling distribution system designed to convert contraband into saleable inventory for domestic market customers. Following the instructions of Mr Aboobacker Muneer, on September 26, 2024 & September 28, 2024, he loaded the said 19.5 MTs of smuggled poppy seed cargo onto truck TN38CT6975, and facilitated the transport of said cargo to M/s Emerald Traders warehouse of Mr Anandpadmanadan Srinivasan, for subsequent sale to customers; Further Mr SP Boopathi even procured the 36MT of Rice bran cover cargo from Mr P Sathishkumar at nominal rate of Rs.2,50,000/- sold the cargo in domestic Animal Feed Markets, and realized profits from same. His acceptance of the cover cargo (Rice Bran) at severely depressed valuation (approximately Rs. 7,000 per MT against market rate of Rs. 10,000-14,000 per MT) reveals conscious knowledge that this was tainted material connected to smuggling and that its artificially low pricing reflected its illicit origin rather than legitimate commerce. His willing participation in profiting from both the primary contraband (Poppy Seeds) and the tainted cover cargo demonstrates consistent knowing facilitation of the entire smuggling enterprise. For his complete role in said smuggling of Poppy seeds, he realized commission of Rs.3,00,000/- , i.e. Rs.1,50,000/- each from Mr Anandpadmanadan Srinivasan of M/s Emerald traders and from the Myanmar National Mr Ajay Kumar (Financier) to his M/s Sri Annamalaiyar Traders Axis Bank Account bearing No 914020040980922 on 26.09.2024 & 28.09.2024 respectively. Further, Mr. SP Boopathi during his enquiry proceedings dated 24.04.2025 concealing the facts of said smuggling operation intentionally tendered a false statement that he was not even aware of the contents of subject import consignment, and that said cargo was directly shifted from Mr Sathish's Paramathi warehouse and was never moved to his M/s. Sri Annamalaiyar Traders warehouse. However, in his subsequent statement dated 09.07.2025, Mr SP Boopathi revealed the true facts concerning segregation of said cargo of smuggled Poppy seeds in his M/s Sri Annamalaiyar Traders warehouse and the role of Mr Aboobacker Muneer in said smuggling operation, admitting that he lied in his earlier statement dated 24.04.2025, only to safeguard himself from penal consequences. His deliberate submission of false statements to investigators, followed by later admission of lying to evade penal consequences, demonstrates consciousness of guilt and knowing participation in the smuggling operation. His attempt to conceal his role demonstrates that he understood the criminal nature of his actions and sought to escape legal responsibility through deception. The role noted above stand established through corroborative digital, financial and documentary evidence, supplemented by the individual's own voluntary admissions and the supporting statements of other co-involved persons, clearly demonstrating conscious knowledge and participation as elaborated in the preceeding paras. By the aforesaid acts of omission and commission, Shri S.P. Boopathi, Proprietor of M/s. Sri Annamalaiyar Traders, Namakkal, knowingly abetted the smuggling of the subject consignment of Poppy Seeds and thereby rendered the impugned goods liable for confiscation under the Customs Act, 1962, and therefore appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, Shri S.P. Boopathi, in collusion with the main organizer Shri Aboobacker Muneer and others, consciously participated in the smuggling conspiracy by providing his firm's GSTIN and warehouse address for creation of a fraudulent e-way bill, coordinating receipt, unloading, segregation, repacking and storage of the smuggled Poppy Seeds, facilitating their onward transport to buyers, and creating and sharing photographs/videos of the contraband for illicit sale, besides receiving proceeds from such smuggling activity. He thereby actively abetted, facilitated, harboured, concealed, transported and otherwise dealt with smuggled goods with full knowledge of their illicit character, directly enabling their illegal import, distribution and monetization. Accordingly, Shri S.P. Boopathi appears to be liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.12 Mr. P Sathishkumar, Proprietor of Paramathi Warehouse, Namakkal:

Mr P Sathishkumar of Namakkal, at the behest of Mr SP Boopathi, coordinated with the drivers of trucks TN52L0184 and TN52Q0524 on 16/17.09.2024 and ensured transport of said cargo of smuggled Poppy Seeds to his Paramathi warehouse. His deliberate coordination with specific truck drivers on specific dates demonstrates conscious knowledge that he was expected to receive a particular cargo arriving on scheduled dates, suggesting prior arrangement and guilty knowledge that he was part of a coordinated smuggling operation. Mr P Sathishkumar, on 17.09.2024, arranged labour/loadmen and caused destuffing of subject import cargo into his Paramathi Warehouse. Further, he harboured the said cargo of smuggled Poppy Seeds along with the cover cargo of Rice Bran in his warehouse premise from 17.09.2024 to 21.09.2024 and thus provided logistics support to Mr Aboobacker Muneer and Mr SP Boopathi for said smuggling operation. Further, it is significant to note that Shri P. Sathishkumar received and permitted storage of the said mixed cargo at his Paramathi warehouse without accompanying commercial documents such as tax invoices, delivery challans or e-way bills. His acceptance and harbouring of a large, high-value consignment without any statutory transport or commercial documentation clearly indicates conscious awareness of its illicit nature, as no legitimate commodity trader would receive and store goods of such volume in absence of mandatory documents. The deliberate handling of undocumented cargo establishes his mens rea and demonstrates that he knowingly extended logistical support for the smuggled goods rather than acting under any bona-fide assumption of lawful trade. It is pertinent to mention that the 25 MTs of sole Rice Bran cover cargo remained in the Paramathi warehouse of said Mr. P Sathishkumar till 06.10.2024. Mr. P Sathishkumar, meanwhile on 28.09.2024 caused for transport of 11MTs of segregated Rice Bran cargo as well from Mr. Boopathi's M/s. Sri Annamalaiyar Traders to his Paramathi warehouse and attempted to sell the same in domestic market. However, after failing to identify buyers, he sold the said 36MTs of Rice Bran cover cargo to Mr. SP Boopathi at nominal rate of Rs. 2,50,000/-, and realized said sale proceeds to his M/s. Sri Mallikai impex Karur Vysya Bank A/c No. 1177135000032014. His attempt to sell cover cargo (Rice Bran) at Rs. 2,50,000 for 36 MTs represents approximately Rs. 7,000 per MT, starkly below legitimate market rates of Rs. 10,000-14,000 per MT, proving conscious knowledge that this was tainted cargo connected to smuggling and therefore unable to command legitimate market pricing. His willingness to accept 75 percent depressed valuation demonstrates understanding that this cargo was contraband-related material unsuitable for normal commerce. Further, to mis-lead the investigation in the said act of smuggling, and to protect himself from penal consequences, Mr. P Sathishkumar deliberately tendered false and fabricated statement dated 23.04.2025, by concealing true-facts of the subject case. His deliberate submission of false statements to investigators, with conscious intent to mislead DRI officers, demonstrates consciousness of guilt and guilty knowledge of his participation in smuggling. His calculated effort to conceal facts proves that he understood the criminal nature of his actions and sought to escape legal responsibility through deception. The foregoing role is duly supported by digital, financial and documentary material and is confirmed by the individual's voluntary deposition along with consistent statements from associated persons, establishing conscious involvement in the offence as discussed in the earlier paras. By the aforesaid acts of omission and commission, Shri P. Sathishkumar of Namakkal has rendered the subject impugned goods liable for confiscation and therefore appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, by colluding with Shri S.P. Boopathi and Shri Aboobacker Muneer, providing warehousing support, attempting to sell and ultimately disposing of the tainted Rice Bran cover cargo at a deliberately depressed value with full knowledge of its illicit origin, he actively abetted, facilitated and otherwise dealt with smuggled goods, thereby appearing liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.13 Mr. Maximus Poobala Rayen L, Proprietor of M/s Annai Impex, Tuticorin:

Mr. Maximus Poobala Rayen L of Tuticorin acted as a liaison between the Main organizer Mr. Aboobacker Muneer and the warehouse operative Mr. SP Boopathi. At the behest of Mr. Aboobacker Muneer, he arranged for M/s Sri Annamalaiyar Traders warehouse from

Mr. SP Boopathi for harbouring and segregating the said cargo of smuggled poppy seeds. His deliberate role as liaison connecting smuggling operatives with warehouse operators demonstrates conscious knowledge that he was facilitating the infrastructure and logistics coordination required to execute the clandestine processing of contraband, establishing guilty knowledge and intentional participation in the smuggling. Further, he shared the GSTIN and Address details of said M/s Sri Annamalaiyar Traders warehouse to Mr Aboobacker Muneer for creation of dummy eway bill no 511694475590 dt 16.09.2024, for the transport of subject cargo of smuggled Poppy Seeds from Chennai to Namakkal. His deliberate provision of warehouse credentials (GSTIN and address) to facilitators for creation of fraudulent e-way bills demonstrates conscious knowledge that these legitimate business details would be used to create false documents for contraband transport, establishing guilty mind and knowing abetment of document fraud. On 19.09.2024, he promptly reached Namakkal for sale of Rice Bran Cover cargo and stayed with Mr Aboobacker Muneer as accompanying guest in the Hotels M/s. Sri Aswin Grand & M/s Sanu International waiting for completion of segregation process for the concealed Poppy seeds from the Mixed Cargo as confessed by Mr Maximus Poobala Rayen L in his voluntary statements dt 05/06.05.2025 and 04.06.2025. His immediate travel to Namakkal and lodging with Muneer at specific hotels during the segregation phase reveals active operational participation in the smuggling timeline, not passive intermediary involvement. His personal presence while segregation of contraband was being conducted demonstrates continuous coordination and knowing supervision of each stage of the smuggling operation. The above conduct is independently corroborated through digital-forensic findings, financial trails and documentary records, and is further affirmed by the voluntary admissions of the individual and corresponding statements of other participants, demonstrating intentional and knowing engagement in the activities as elaborated in the foregoing paragraphs. By the aforesaid acts of omission and commission, Shri Maximus Poobala Rayen L of Tuticorin has rendered the subject impugned goods liable for confiscation and therefore appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, by acting as a liaison between the main organizer Shri Aboobacker Muneer and warehouse operative Shri S.P. Boopathi, arranging the M/s. Sri Annamalaiyar Traders warehouse for harbouring and segregating the smuggled cargo, providing GSTIN and address details for creation of a fraudulent e-way bill, and personally travelling to Namakkal and coordinating during the segregation and onward disposal phase of the contraband, he knowingly abetted, facilitated, harboured and otherwise dealt with the smuggled goods with full knowledge of their illicit character, thereby appearing liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.14 Mr. A Srinivasan, Proprietor of M/s Emerald Traders, Madukkarai:

Mr. Anandpadmanadan Srinivasan of M/s. Emerald Traders, Madukkarai, was the long-term business associate of Mr Ajay Kumar, and distributor for subject cargo of smuggled Poppy Seeds. Following the instructions of Mr Ajay Kumar, soon after segregation of the said cargo of Poppy Seeds, he promptly reached Namakkal, met Mr. Aboobacker Muneer in the Hotel M/s Sri Aswin Grand, arranged the truck Reg. TN38CT6975 from M/s Sathy Transport Solutions through his acquaintance Mr Thangavel, coordinated with the truck driver Mr. Thulasi Rajan Selvanayagam and transported the said smuggled Poppy Seeds cargo to his M/s. Emerald Traders godown in Coimbatore, on 26.09.2024 & 28.09.2024. For said transport of smuggled Poppy Seeds, he created fake invoices and eway bills i.e.,

- Invoice - NT 036-24-25 dt 26.09.2024, eway bill - 561711181319 dt 26.09.2024,
- Invoice - NT 041-24-25 dt 28.09.2024, eway bill - 511712529823 dt 28.09.2024,

with product description as White Sesame seeds, but with bona fide Truck Reg No. TN38 CT6975, from his acquaintance Mr Satish Subramaniam of M/s Nageswara traders only to avoid detection. It is corroborated from the statement of driver Shri Thulasi Rajan Selvanayagam that, during unloading at M/s Emerald Traders, poppy seeds were visibly spilling from certain bags, clearly contradicting the false declaration of the cargo as "White Sesame seeds". Further, Shri Satyamoorthy of M/s Sathy Transport Solutions confirmed that Shri Anandapadmanadan Srinivasan had explicitly informed him that the cargo to be moved from Namakkal to Coimbatore was "animal feed". This deliberate misrepresentation at the transport-arrangement stage, coupled with Srinivasan's acceptance of visibly identifiable poppy seed cargo at unloading, irrefutably establishes

his conscious knowledge of the smuggled nature of the goods and intentional concealment through false declaration. Soon after the receipt of subject cargo of smuggled Poppy Seeds to his warehouse in Madukkarai, adhering to the directions of Mr. Ajay Kumar, he periodically generated fake invoices and e-way bills, and sold the contraband in domestic markets to his trusted clients and to the customers referred by Mr. Ajay Kumar i.e.,

- a) 33EWWPR3546E1Z1 / Nageswara Traders, Chennai
(Satish Subramanian, +91-8754005502)
- b) 29AAQFC3011R1ZY / Capital Impex, Bangalore
(+91-9900907050, Khalid)
- c) 23AANFN7729C1Z8 / Navkar Agro, Neemuch
(Sanjay, +91-8770091328)
- d) 33BTGPM0045M1ZQ / Evergreen Trading Agency, Chennai
(+91-9845550330, Muneer)

vide said fake invoices and e-way bills under misdeclaration as White Sesame Seeds; and messaged the M/s. Standard Chartered and M/s. RBL Bank Account particulars of Mr. Ajay Kumar to said customers prompting for payment. On behalf of Mr. Ajay Kumar, he persistently coordinated with said customers, and assisted Mr. Ajay Kumar in systematic realization of sale proceeds concerning said cargo of smuggled Poppy Seeds ranging up to Rs. 34,00,000/- (solely from M/s Nageswara Traders & M/s Navkar Agro). Further, from the said sale proceeds he realized pay cut of Rs.8,00,000/- towards his commission and paid Rs.23,000/- as transportation charge to the Truck Reg No. TN38CT6975 driver Mr. Thulasi Rajan Selvanayagam of M/s. Sathy Transport Solutions, and Rs.96,000/- to Mr. Satish Subramaniam of M/s Nageswara traders as payment for aforesaid 2 fake invoices and e-way bills; thereby, assisting Mr. Ajay Kumar through out the sales of subject cargo of smuggled Poppy Seeds, and realization of illicit sale proceeds, and unlawful gains; as admitted by Smt S Laxmipriya and Mr Anandpadmanadan Srinivasan in their respective voluntary statements dt. 28.05.2025 and 02.06.2025. Shri Anandpadmanadan Srinivasan knowingly and actively participated in the smuggling and subsequent domestic circulation of the subject poppy seeds. Evidence shows that he was a long-term trusted associate of Myanmar national Mr. Ajay Kumar. Following specific instruction of Mr. Ajay Kumar, he personally travelled to Namakkal, coordinated transport through M/s Sathy Transport Solutions, engaged truck TN38CT6975 and received the smuggled cargo at his warehouse on 26 & 28.09.2024. He generated fake invoices & e-way bills in the name of M/s Nageswara Traders by fraudulently declaring the smuggled poppy seeds as White Sesame Seeds, and moved 19.5 MTs of contraband to his warehouse under false documentation. He also viewed photographs and videos of the segregated contraband taken by M/s Aboobacker Muneer and shared by Ajay Kumar, thereby confirming his complete knowledge of the smuggling modus and the nature of the goods. He repeatedly misdeclared the goods and issued fraudulent invoices and e-way bills to multiple recipients including M/s Nageswara Traders, Capital Impex, Navkar Agro and Evergreen Trading Agency always describing the poppy seeds falsely as "white sesame seeds" to mask their identity and origin. Despite acting as the consignee and distributor, he did not receive sale proceeds in his own account; rather, he directed customers to deposit payments into bank accounts of Myanmar national Ajay Kumar, including Standard Chartered and RBL accounts. Bank analysis confirms that the major portion of proceeds of his sales were deposited into Ajay's accounts, thereby conclusively evidencing that the goods were foreign-sourced contraband and that he was merely an operational conduit. His acceptance of no legitimate sale proceeds and reliance on foreign-linked collections is irrefutable proof of his guilty knowledge and deliberate involvement. By receiving the smuggled cargo, generating false GST documents, routing proceeds to a foreign national, coordinating transport and participating in the physical conversion, storage and illicit distribution of the goods, Shri Srinivasan demonstrated clear mens rea and conscious participation. His conduct reflects systematic concealment, fraudulent documentation, misdeclaration, and financial routing to foreign handlers, thereby proving active involvement in and benefit from the smuggling syndicate. The role and conduct set out above are substantiated by converging digital, financial and documentary records on file, further reinforced by the individual's voluntary statement and corroborated by the statements of other involved persons, thereby evidencing informed and deliberate participation. By the aforesaid acts

of omission and commission, Shri Anandpadmanadan Srinivasan of M/s. Emerald Traders, Madukkarai has rendered the subject impugned goods liable for confiscation and therefore appears to be liable for penalty under Section 112(a) of the Customs Act, 1962. Further, by acting in concert with the Myanmar-based mastermind Shri Ajay Kumar and Shri Aboobacker Muneer, coordinating transport of the smuggled Poppy Seeds through Truck No. TN38CT6975, arranging logistics and warehousing at M/s Emerald Traders, generating and using fake invoices and e-way bills to mis-declare Poppy Seeds as White Sesame Seeds, distributing the smuggled goods to downstream buyers, and ensuring realization and channeling of illicit sale proceeds while retaining commission for himself, he has knowingly abetted, facilitated, harboured, concealed, transported and otherwise dealt with smuggled goods with full knowledge of their illicit nature. Accordingly, he appears liable for penalty under Section 112(b) of the Customs Act, 1962.

8.15 Mr. Farhan Farooq Gorepeerzade (IEC Holder of M/s Alina Overseas Trading):

Mr. Farhan Farooq Gorepeerzade, Proprietor of M/s Alina Overseas Trading, in collusion with one Mr. Irfan of Mumbai, fraudulently obtained the IEC - CSIPG0170P of M/s Alina Overseas Trading by intentionally furnishing incorrect business premises i.e Plot No 02, Yeswanth Nagar, Pillaiyar Koil St., Tambaram East, Chennai - 600059, with every intent to misuse said IEC for the purpose of gaining undue monetary benefits by way of lending the same to unauthorized third parties on commission basis, and nevertheless to protect themselves from penal consequences in the event of offence being detected. As intended, soon after obtaining IEC of M/s Alina Overseas Trading Mr Farhan Farooq Gorepeerzade started lending the same to third parties through Mr. Irfan, and caused import of various consignments. On similar lines, the said IEC of M/s Alina Overseas Trading was lent to Mr. Chandrasekaran, Customs Clearing Agent in Chennai, through Mr. Irfan and his associate Mr Zubair for commission of Rs.25,000/-; which led to misuse of same for the smuggling of subject consignment of "Poppy Seeds" from Myanmar to India under concealment and misdeclaration; as admitted by Mr Farhan Farooq Gorepeerzade in his voluntary statement dt. 09.04.2025. For the aforesaid acts of omission and commission Mr. Farhan Farooq Gorepeerzade Proprietor of M/s. Alina Overseas Trading, appears to be liable for penalty under Section 112(a) of the Customs Act, 1962, for facilitating the smuggling of goods into India by lending the IEC to unauthorized third parties on a commission basis, with the intent to gain undue monetary benefits, thereby enabling goods to be smuggled and liable for confiscation; Further, by intentionally obtaining the IEC on the basis of false premises information and permitting its use for filing false import documents and declarations to conceal the real importers, Shri Farhan Farooq Gorepeerzade has knowingly made, used, and caused to be made and used false declarations and documents in connection with the import of the contraband goods, and therefore appears to be liable for penalty under Section 114AA of the Customs Act, 1962.

8.16 M/s. Capital Impex, Bengaluru (GSTIN 29AAQFC3011R1ZY), represented by partners Shri S. Jilani Yakub and Shri Mohammed Khalid, purchased 2000 KGs of smuggled Poppy Seeds across three separate consignments on 27.09.2024, 28.09.2024, and 30.09.2024 from M/s Emerald Traders, Coimbatore (proprietor: Shri Anandpadmanadan Srinivasan) and made payments that include a bank transfer of Rs. 2,00,000/- on 10.10.2024 to Ajay Kumar's RBL Bank account (Ac No. 309026176705). Shri Mohammed Khalid's own admission, recorded in his statement on 10.06.2025, establishes his direct involvement in the illicit transaction. He confirmed that he agreed to purchase the cargo under the mis-declaration of White Sesame Seeds, deliberately intending to exploit the lower GST rate of 5% applicable to these goods. Shri Khalid openly stated his intention to earn a profit margin of Rs. 25 per KG, which further confirms that he knowingly participated in the fraudulent trade, fully aware that he was receiving smuggled Poppy Seeds disguised as White Sesame Seeds. The pricing discrepancy between legitimate White Sesame Seeds and Poppy Seeds further solidifies their knowledge of the smuggling operation. While the price for legitimate Poppy Seeds is Rs. 650-750 per KG, the invoice reflected a payment of only Rs. 90 per KG for goods misrepresented as White Sesame Seeds. Shri Khalid accepted this abnormal price difference without question, clearly indicating his awareness that the goods in question

were not what they appeared to be. Any experienced trader, such as Shri Khalid, would recognize such a discrepancy as a clear indication of smuggling. Most critically and definitively proving the smuggled nature of these goods, Shri Khalid made direct bank transfers to the bank account of Myanmar National Shri Ajay Kumar. The fact that all sale proceeds were directed to, and received by, a Myanmar National confirms irrefutably that these goods originated from Myanmar and constitute imported contraband. No domestically produced goods would have their sale proceeds remitted to a foreign national's bank account. This direct financial link to a Myanmar national smuggling mastermind is irrefutable proof that Shri Khalid and Ms. Capital Impex knew they were receiving and trading in internationally smuggled goods, not domestically sourced merchandise. In addition to the glaring price difference, the fact that the invoices for the consignments stated "White Sesame Seeds" while the actual cargo delivered was Poppy Seeds demonstrates a blatant disregard for the accuracy of the commercial documents. Shri Khalid knowingly accepted these falsified documents and goods, which serves as conclusive evidence of his involvement in the illicit transaction. Furthermore, the cargo was delivered without any legitimate import documentation such as Bills of Entry, Customs clearance certificates, or import authorization indicating that Shri Khalid was fully aware of the absence of proper legal processes surrounding the goods. Given the deliberate misrepresentation of the goods and the lack of legitimate documentation, it is clear that M/s. Capital Impex and its partners knowingly engaged in the receipt, possession, and sale of smuggled Poppy Seeds. Their conscious participation in the illegal smuggling for financial gain is evident from their actions. Taken together, Khalid's admission of direct dealings with Ajay, his voluntary provision of GST and billing credentials to Ajay, receipt of mis-declared consignments, and routing of sale proceeds directly into Ajay a foreign national's bank accounts, collectively establish conscious knowledge that the goods are imported goods. It also demonstrates deliberate participation, and clear guilty intent on the part of M/s. Capital Impex and Shri Mohammed Khalid in the smuggling scheme, and therefore support a mens rea. Thus, the evidence of their awareness of the smuggled nature of the goods is irrefutable. By the aforesaid acts of omission and commission, M/s. Capital Impex, Chennai, represented by partners Shri S. Jilani Yakub and Shri Mohammed Khalid, rendered the subject goods liable for confiscation and appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, by knowingly accepting smuggled Poppy Seeds misdeclared as White Sesame Seeds, acquiescing to abnormally low valuation, accepting falsified invoices, and participating in onward trade without any Customs import documents, M/s. Capital Impex and its partners consciously abetted, dealt with, purchased, and concealed smuggled goods, thereby appears to be liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.17 M/s. Navkar Agro, Neemuch (GSTIN 23AANFN7729C1Z8), represented by proprietor Shri Sanjay, purchased 2000 KGs of smuggled Poppy Seeds in two shipments on 19.10.2024 and 21.10.2024. These consignments were supplied by M/s Emerald Traders, Coimbatore, vide fraudulent invoices Nos. 55 and 56 and e-way bills Nos. 5817 2165 1402 and 5917 2217 2976 and they had made payment of Rs. 1,89,000/- in the bank account related to Mr Anandapadmanadan Srinivasan which in turn was credited to Mr Ajay Kumar on the very same date as detailed in paras under financial investigation. The actual contraband Poppy Seeds were deliberately mis-declared as White Sesame Seeds at a taxable value of Rs. 90/- per KG, as per said invoices and bills. The evidence clearly establishes Shri Sanjay's knowledge of receiving smuggled goods. The most glaring indicator of his awareness is the significant pricing discrepancy between Poppy Seeds and White Sesame Seeds. Legitimate Poppy Seeds are priced between Rs. 750-850/- per KG, while White Sesame Seeds cost only Rs. 90-100/- per KG. Despite the massive price difference, Shri Sanjay accepted invoices showing the lower price of Rs. 90/- per KG, even though the goods delivered were Poppy Seeds. Such an abnormal price reduction is an unmistakable sign of smuggling, as legitimate businesses do not sell goods at such artificially depressed rates. Further, the payments made by M/s Navkar Agro to M/s Emerald Traders were immediately transferred on the same dates to the bank account of foreign national Shri Ajay Kumar, thereby conclusively demonstrating that the goods were not of domestic origin. This immediate onward remittance to the overseas handler, when read with the fraudulent GST invoices

and deliberate mis-declaration of the consignments as “White Sesame Seeds”, clearly establishes that Navkar Agro and its proprietor were fully aware that the goods were illicitly imported and formed part of a smuggling. Moreover, the irregularity in the supply chain further indicates that Shri Sanjay knew he was involved in illicit smuggling. Rather than sourcing goods from recognized importers or legitimate wholesalers, he received the consignment from M/s. Emerald Traders in Coimbatore, based on the personal recommendation of Shri Mohammed Khalid of M/s. Capital Impex. This referral-based channel, which bypassed established importers, is not typical for legitimate trade transactions and suggests that the goods were sourced through non-transparent and illegal channels. Additionally, Shri Sanjay accepted delivery of 2000 KGs across two consignments without insisting on standard import documentation such as Bills of Entry or Customs Clearance certificates mandatory documents for any legitimately imported cargo. His acceptance of goods based solely on fraudulent commercial invoices and e-way bills without proper import authorization demonstrates willful blindness to the illicit nature of the transaction. Therefore, his conscious decision to receive, hold, and subsequently distribute such contraband demonstrates deliberate criminal mens rea (guilty mind) with full knowledge that the goods were smuggled into India and that he was facilitating illicit trade for unlawful business profits. The coordinated facts i.e., Ajay Kumar’s direction to use Navkar Agro’s GST details, fraudulent e-way bills raised by Shri Srinivasan pursuant to Ajay’s instructions, Navkar’s payment to Emerald Traders, and the immediate transfer of those funds to Ajay’s account establish a direct financial and operational link. These transactions demonstrates that the consignments were not domestically sourced but were illicitly imported into India and constituted smuggled goods. Further, the deliberate reliance on falsified documentation, abnormal pricing far below market value, and the direct foreign-linked payment trail collectively confirm that Navkar Agro and Shri Sanjay acted with full knowledge of the illegal importation and smuggled nature of the goods, thereby proving conscious participation in the smuggling operation and conclusively establishing mens rea. By the aforesaid acts of omission and commission, M/s Navkar Agro and its proprietor Shri Sanjay, rendered the subject goods liable for confiscation and appears to be liable for penalty under **Section 112(a)** of the Customs Act, 1962. Further, by knowingly accepting smuggled Poppy Seeds misdeclared as White Sesame Seeds at abnormally low prices, relying on fraudulent import documents, procuring goods through non-transparent channels, and receiving consignments without mandatory Customs import documentation, M/s. Navkar Agro and its proprietor consciously abetted, dealt with, purchased, and concealed smuggled goods with full knowledge of their illicit origin, thereby appears to be liable for penalty under **Section 112(b)** of the Customs Act, 1962.

8.18 M/s Nageswara Traders, Cuddalore (GSTIN 33EWWPR3546E1Z1), is legally represented by proprietor Shri Dhandautham Ramachandran and operated by Shri Satish Subramaniam. Shri Satish Subramaniam in his voluntary statement dated 01/02.09.2025 tendered under Section 108 of the Customs Act, 1962, stated that he commenced the trading business in the year 2021 in the name of M/s Nageswara Traders, registered at No.124C, East Street, Marungur North, Melmambattu, Cuddalore – 607103, in the name of his father-in-law, Shri Dhandautham Ramachandran, and that he has been running the said business for the past four years. Shri Satish Subramaniam played a pivotal role in facilitating smuggling through the creation of fraudulent e-way bills and invoices, thereby providing a legal cover for the illicit transactions. The knowledge and active involvement of Shri Satish Subramaniam in the smuggling operation is clearly evidenced through both his voluntary statements and corroborating circumstantial evidence. Shri Satish Subramaniam admitted that he "deliberately generated false documents without possessing actual inward supplies and without physically verifying the cargo." He further confessed that, upon receiving 4.2 MT of smuggled Poppy Seeds from M/s Emerald Traders under fraudulent documentation, he earned a profit of Rs. 100/- to Rs. 150/- per KG and transferred the proceeds to Shri Anandpadmanadan Srinivasan and Shri Ajay Kumar. This admission clearly demonstrates that Shri Satish knowingly participated in purchasing and profiting from smuggled goods. M/s Nageswara Traders was primarily dealing in White Sesame Seeds and they had no legitimate inward supply of Poppy Seeds during

September and October 2024. Nevertheless, Shri Satish generated e-way bills (nos. 5617 1118 1319 and 5117 1252 9823) and invoices (NT 036-24-25 and NT 041-24-25), falsely declaring the cargo as White Sesame Seeds at a taxable value of Rs. 90/- per KG. This fraudulent documentation was created for goods that neither physically existed nor were properly declared, further implicating Shri Satish in the illegal activity. Shri Satish was also given specific instructions by Shri Anandpadmanadan Srinivasan via WhatsApp to "generate e-way bills without product descriptions but with bona fide truck details, and issue invoices declaring the cargo as White Sesame Seeds." These explicit instructions not only reveal that Shri Satish understood the fraudulent nature of the operation but also show his deliberate participation in it. Furthermore, Shri Satish acknowledged that he did not know the delivery address listed in the fabricated invoices and e-way bills (No. 72, Varadhamuthappan Street, Chennai), confirming it was a "dummy" address created to conceal the true location of the smuggled cargo. This admission further underscores his active role in using false documentation to hide the illegal movement of goods. The most compelling evidence comes from the financial transactions conducted by Shri Satish. He admitted to transferring approximately Rs. 20,00,000/- to the Standard Chartered Bank account of Myanmar national Shri Ajay Kumar from his own ICICI bank account and the accounts of M/s Nageswara Traders. These transfers were made on multiple occasions (08.10.2024, 10.10.2024, 12.11.2024, and 13.12.2024) and were confirmed by WhatsApp records showing that Shri Satish had received Shri Ajay Kumar's bank details. The act of transferring proceeds from smuggling operations to a foreign nationals' account further demonstrates Shri Satish's knowledge and involvement in the illicit smuggling. In addition, Shri Satish generated fraudulent e-way bills on 26.09.2024 and 28.09.2024, showing truck no. TN38 CT 6975 transporting cargo "from M/s Nageswara Traders in Cuddalore to M/s Emerald Traders in Coimbatore." However, investigation records from M/s Sathy Transport Solutions reveal that this truck did not travel to Cuddalore but instead went directly from Namakkal to Coimbatore. This further demonstrates that Shri Satish knowingly fabricated false supply chains and created fake government documents to conceal the smuggling operation. Shri Satish also revealed that after booking the transport for the Poppy Seeds from Coimbatore to Chennai, Shri Anandpadmanadan Srinivasan would send him the Lorry Receipt (LR) copy before the goods were even delivered. This indicates that Shri Satish was actively coordinating with M/s Emerald Traders and transport operators to facilitate the distribution of contraband using fraudulent documentation. Further, the fact that the sale proceeds for the consignments were first paid to M/s Emerald Traders and were immediately remitted to the bank account of a foreign national, Shri Ajay Kumar, clearly shows that the goods were not of domestic origin. This foreign-linked payment flow, coupled with the fraudulent documentation and mis-declaration as "White Sesame Seeds", conclusively establishes that the goods were illicitly imported and smuggled into India and that Shri Satish and M/s Nageswara Traders were fully aware of their smuggled nature. Therefore, Shri Satish Subramaniam's conscious decision to generate fraudulent documentation, facilitate the movement of smuggled goods, and profit from the illicit trade demonstrates deliberate criminal mens rea (guilty mind) with full knowledge that the goods were smuggled into India. His actions in knowingly creating false documents, coordinating the movement of contraband, and laundering proceeds for foreign beneficiaries are clear indicators of his involvement in organized smuggling activities. The documentary and digital evidence conclusively establishes a direct operational and financial nexus between M/s Nageswara Traders (Shri Satish Subramaniam), Mr. Ajay Kumar, a foreign national and M/s Emerald Traders (Shri Anandpadmanadan Srinivasan). Shri Satish admitted, and bank records corroborate, that he transferred approximately Rs.20,00,000/- to the Standard Chartered account of Mr. Ajay Kumar on multiple dates (08.10.2024, 10.10.2024, 12.11.2024 and 13.12.2024), and the transaction chronology in the financial analysis shows prompt onward remittance of sale proceeds from Nageswara/Emerald to Ajay's accounts. Further, WhatsApp exchanges recovered from the forensics show that Mr. Ajay supplied his bank account details which were communicated to Shri Satish and used for routing sale proceeds; and Shri Anandpadmanadan Srinivasan's messages and instructions to generate invoices/e-way bills on Nageswara's letterhead were contemporaneous with the transport orders. Critically, Shri Satish has admitted that he generated fabricated invoices/e-way bills and that he did not know the Chennai "place

of delivery” address (No. 72, Varadhamuthappan Street) used in those documents, confirming that that address was a dummy entry supplied by Emerald and used to conceal the true movement and storage location of the contraband. Taken together Ajay’s direction and provision of bank/account details, Shri Anandapadmanadan Srinivasan’s creation of false invoices/e-way bills on Nageswara’s behalf, Nageswara’s payments and bank debits to the tune shown in the records, and Shri Satish’s own admissions and WhatsApp chat corroboration these linked facts establish conscious knowledge, deliberate participation and guilty intent on the part of M/s Nageswara Traders and Shri Satish Subramaniam in the trafficking and monetization of smuggled poppy seeds, thereby supporting a mens-rea finding prior to imposition of penal consequences. By the aforesaid acts of omission and commission, M/s Nageswara Traders, Cuddalore (GSTIN 33EWPR3546E1Z1), legally represented by proprietor Shri Dhandautham Ramachandran and operated by Shri Satish Subramaniam, has rendered the subject impugned goods liable for confiscation and therefore M/s Nageswara Traders along with its proprietor Shri Dhandautham Ramachandran and operator Shri Satish Subramaniam appears to be liable for penalty under Section 112(a) of the Customs Act, 1962. Further, Shri Satish Subramaniam, by running the said firm, knowingly generating fraudulent invoices and e-way bills, facilitating false supply chains, receiving and distributing smuggled Poppy Seeds, transferring proceeds to foreign beneficiary Shri Ajay Kumar, fabricating documentation to conceal the illicit movement of goods, and actively coordinating logistics for onward movement of contraband, has consciously abetted, dealt with, transported, and concealed smuggled goods. Accordingly, M/s Nageswara Traders along with its proprietor Shri Dhandautham Ramachandran and operator Shri Satish Subramaniam appear to be liable for penalty under Section 112(b) of the Customs Act, 1962.

9.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. Farhan Farooq Gorepeerzade (Proprietor of M/s. Alina Overseas Trading IEC No.CSIPG0170P), S/o Shri. Farooq, , residing at Taluk Raybag, near Omkar Clinic, Kudachi, Belgaum, Karnataka - 591311, and or any other claimant, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs (hereinafter also referred as “The Adjudicating Authority”), O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) The 20 MTs of Poppy Seeds smuggled from Myanmar into India in the Containers BLZU4220861 & BLZU4221364, under concealment and misdeclaration vide Bill of Lading No. BLPLRGN2401980 dt. 05.09.2024, in violation of ‘Policy Condition (3) to Chapter 12 of ITC(HS) - 2022’ issued vide Central Government Notification No.54/2015-2020 dated 19.02.2022, and clandestinely removed from the notified customs area of M/s. Sudharsan CFS without filing the Bill of Entry and without the approval of Proper officer of Customs, should not be held liable for confiscation under the provisions of Sections 111(d), 111(f), 111(i), and 111(j) of the Customs Act, 1962 as discussed in Para No. 7.1
- b) The cover cargo i.e. 36 MT of Rice Bran valued at Rs.5,40,000/-, in guise of which the subject cargo of Poppy Seed was smuggled into India under concealment vide Bill of Lading No. BLPLRGN2401980 dated 05.09.2024, should not be held liable for confiscation under the provisions of Section 119 of the Customs Act, 1962 as discussed in Para No. 7.2
- c) A penalty should not be imposed on him under Section 112(a) and 114AA of the Customs Act, 1962 for the reasons discussed in Para No. 8.15

10.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. Aboobacker Muneer, S/o Shri Abbas Bandithadka Kanyana, 22-4-608, Mahakali Padpu Road, Near Railway Gate, Kankanady Post, Mangaluru – 575002, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), 112(b), and 114AA of the Customs Act, 1962 for the reasons discussed in Para No. 8.2

11.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. V Chandrasekharan, S/o Shri C Venugopal, residing at No. 19, LM Kuppam, Tirupattur,

Ambur Tamil Nadu -635802 is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), 112(b), and 114AA of the Customs Act, 1962 for the reasons discussed in Para No. 8.3

12.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. D. Ram Kumar, S/o Shri. M Durai, residing at No. 76/18, Flag Staff Street, Royapuram, Indira Nagar, Chennai, Tamil Nadu – 600 013, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), 112(b), and 114AA of the Customs Act, 1962 for the reasons discussed in Para No. 8.4

13.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, M/s. Sudharsan Logistics Pvt Ltd, Container Freight Station, No.41, Red hills High Road, New Manali, Chennai – 600 103, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on them under Section 112(a), 112(b) and 117 of the Customs Act, 1962 for the reasons discussed in Para No. 8.5

14.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. Christopher Armstrong, S/o Shri. John Prahall, residing at H. No. 16/01, Chakaravarthy Nagar Ayanavaram, Chennai, Tamil Nadu - 600023, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), 112(b) and 117 of the Customs Act, 1962 for the reasons discussed in Para No. 8.6

15.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. E Raja Sekar (Operation Executive of M/s. Sudharsan CFS), S/o Shri E Ellamuthu residing at No.53/48 Manali New Town 39th Street, 60th Block, Chennai, Tamil Nadu – 600103, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- b) Rs. 3,00,000/- cash seized from the residence of Mr. E Raja Sekar, at No. 53/48, Manali New Town, 39th Street, 60th Block, Chennai – 600 103, vide Mahazar dated 11.11.2024, should not be confiscated under the provisions of Section 121 of the Customs Act, 1962 as discussed in Para No. 7.3
- c) A penalty should not be imposed on him under Section 112(a), and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.7

16.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. Hemachandran R, S/o Shri. Rajendran, residing at No. 72/04, Perumal Koil Street, S R Palayam Post, Pallipuram, Chennai 600120, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) Rs. 1,00,000/- cash seized from the residence of Mr Hemachandran R, located at No.72/04, Perumal Koil Street SR Palayam Post, Chennai - 600120, vide Mahazar dated 11.11.2024, should not be confiscated under the provisions of Section 121 of the Customs Act, 1962 as discussed in Para No. 7.3
- b) A penalty should not be imposed on him under Section 112(a), and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.8

17.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. Manikandan M, S/o Shri. T Murugan, residing at No. 65, Perumal Koil Street, Chinna

Iohanguzhi, Vellivoyal, Chavadi, Chennai - 600103, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.9

18.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. S. Babu S/o Shri. K Selvam, residing at No. 10, Sri Devi Meenakshi Nagar, Rajajipuram, Thiruvallur - 602 001, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 117 of the Customs Act, 1962 for the reasons discussed in Para No. 8.10

19.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. S P Boopathi, S/o Shri. Palaniyappan, residing at No. 01/494, Arul Maharishi Nagar, Kavettipatti, Vallipuram, Namakkal - 637 003, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.11

20.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. P Sathishkumar, S/o Shri Perumal, residing at No.2/296 Uppupattipudur Pillaikalthur, Villipalayam, Namakkal, Tamil Nadu - 637207, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), and 112(b) of the Customs Act, 1962, for the reasons discussed in Para No. 8.12

21.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. Maximus Poobala Rayen L, S/o Shri Leenus P Rayen, residing at No.01/212-06, Medona Street, Veerapandi Pattinam, Tuticorin - 628 216, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a), and 112(b), of the Customs Act, 1962 for the reasons discussed in Para No. 8.13

22.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri. Anandpadmanadan Srinivasan, S/o Andhanapathaban, residing at No.2/17B 1st Floor, Arasu Paniyallar Nagar, Cheranmanagar, Vilankurichi, Coimbatore - 641 035, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on him under Section 112(a) and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.14

23.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, M/s. Capital Impex, Bengaluru (GSTIN 29AAQFC3011R1ZY), represented by partners Shri S. Jilani Yakub and Shri Mohammed Khalid, situated at 1st Floor, No.13/5 Portion 1, Marappanapalya, Industrial suburb, Yeshwanthpur, Bengaluru, Bengaluru Urban, Karnataka, 560022, are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on them under Section 112(a) and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.16

24.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, M/s. Navkar Agro, Neemuch (GSTIN 23AANFN7729C1Z8), represented by proprietor Shri Sanjay, situated at 25, Kanawati, Neemuch, Madhya Pradesh, 458441, are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on them under Section 112(a) and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.17

25.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, M/s Nageswara Traders, Cuddalore (GSTIN 33EWWPR3546E1Z1), legally represented by proprietor Shri Dhandautham Ramachandran, situated at No.124C, East Street, Marungur North, Melmambattu, Cuddalore, Tamil Nadu, 607103, are hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on them under Section 112(a) and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.18

26.0 Now therefore under the provisions of Section 124 of the Customs Act, 1962, Shri Satish Subramaniam, operator and representative of M/s Nageswara Traders situated at No.124C, East Street, Marungur North, Melmambattu, Cuddalore, Tamil Nadu, 607103, is hereby called upon to show cause to the Additional/Joint Commissioner of Customs, O/o the Principal Commissioner of Customs, (Preventive) Chennai, Custom House, No. 60, Rajaji Salai, Chennai - 600 001, within 30 days of the receipt of this notice, as to why

- a) A penalty should not be imposed on them under Section 112(a) and 112(b) of the Customs Act, 1962 for the reasons discussed in Para No. 8.18

27.0 The noticees are hereby required to submit along with their replies, if any, all the documents, and materials that they propose to rely upon in their defense and state in their reply or otherwise within the above stipulated period whether they would like to be heard in person by the adjudicating authority before the case is decided. If no specific request is made in this regard or if no reply is received, within the time stated above, or if they do not appear for personal hearing at the date and time fixed thereof by the adjudicating authority, it will be presumed that they do not desire a personal hearing and that they have nothing to say in reply and the issue would be decided based on material available on record without any further reference to them.

28.0 The documents & materials proposed to be relied upon as evidence for issue of Show Cause Notice are cited in the Annexure to this notice, and provided in Digital Video Disc (DVD).

29.0 This notice has been issued under the provisions of section 124 of the Customs Act, 1962, without prejudice to any other action that is being taken or may be taken against them or any other person concerned, covered and/or not covered by this Show Cause Notice under the provisions of the Customs Act, 1962, or any other law for the time being in force in the Republic of India.

30.0 All out efforts are underway, to identify and to apprehend Mr. Vettri, Mr. Zubair, and the Myanmar Nationals Mr. Ajay Kumar, and Mr. Krishanar Chand; who played crucial role in the said act of smuggling Poppy Seeds.

31.0 The department reserves right to add, amend, modify, delete any part or portion of this notice and any such addendum, amendment, modification, deletion if made, shall be deemed to be part and parcel of this notice.


RAMACHANDRAN G
JOINT DIRECTOR

Encls: Soft copies of relied upon documents as per Annexure-A to this show cause notice in a Digital Video Disc (DVD).

To

- 1) Shri. Aboobacker Muneer, S/o Shri Abbas Bandithadka Kanyana,
No. 22-4-608, Mahakali Padpu Road, Near Railway Gate,
Kankanady Post, Mangaluru – 575 002.
Email id. evergreen9119@gmail.com
- 2) Shri. V Chandrasekharan, S/o Shri C Venugopal,
No. 19, LM Kuppam, Tirupattur, Ambur, Tamil Nadu – 635 802.
Email ids. sekarc1978@gmail.com, seawavesexims@gmail.com
- 3) Shri. D. Ram Kumar, S/o Shri. M Durai,
No. 76/18, Flag Staff Street, Royapuram, Indira Nagar,
Chennai, Tamil Nadu – 600 013.
Email id. rkshippingservice@gmail.com
- 4) M/s. Sudharsan Logistics Pvt Ltd, Container Freight Station,
No.41, Red hills High Road, Andarkuppam,
New Manali, Chennai – 600 103
Email ids. mail@sancotrans.com, armstrong.slpl@sancotrans.com
- 5) Shri Christopher Armstrong, S/o Shri John Prahal,
H. No. 16/1, Chakaravarthy Nagar,
Ayanavaram, Chennai 600 023
Email ids. armstrong.slpl@sancotrans.com & armstrong6973@gmail.com
- 6) Shri E Raja Sekar, S/o Shri E Ellamuthu,
No. 53/48, Manali New Town,
39th Street, 60th Block, Chennai – 600 103
Email ids. rajesh.9369@gmail.com, cfs2bond@sudharsan.co
- 7) Shri. Hemachandran R, S/o Shri. Rajendran,
No. 72/04, Perumal Koil Street, S R Palayam Post,
Pallipuram, Chennai 600 120
Email id. bolt1208143@gmail.com
- 8) Shri. Manikandan M, S/o Shri. T Murugan,
No. 65, Perumal Koil Street, Chinna Iohanguzhi,
Vellivoyal, Chavadi, Chennai – 600 103
Email id. maniscort2003@gmail.com
- 9) Shri. S. Babu S/o Shri. K Selvam,
No. 10, Sri Devi Meenakshi Nagar, Rajajipuram,
Thiruvallur, Tamil Nadu – 602 001
Email ids. selvambabu25@hotmail.com, acerselvam@gmail.com
- 10) Shri. Farhan Farooq Gorepeerzade, S/o Shri. Farooq,
Taluk Raybag, near Omkar Clinic,
Kudachi, Belgaum, Karnataka – 591 311
Email id. gorepeerzadefarhan@gmail.com
- 11) Shri. S P Boopathi, S/o Shri. Palaniyappan,
No. 01/494, Arul Maharishi Nagar, Kavettipatti,
Vallipuram, Namakkal, Tamil Nadu – 637 003
Email id. sp.boopathi@gmail.com
- 12) Shri. P Sathishkumar, S/o Shri Perumal,
No.2/296 Uppupattipudur Pillaikalthur,
Villipalayam, Namakkal, Tamil Nadu – 637 207
Email id. sathees027@gmail.com
- 13) Shri. Anandpadmanadan Srinivasan, S/o Andhanapathaban,
No.2/17B 1st Floor, Arasu Paniyallar Nagar,
Cheranmanagar, Vilankurichi, Coimbatore – 641 035
Email ids. ympttraders2017@gmail.com, emeraldtraders49@gmail.com
- 14) Shri. Maximus Poobala Rayen L, S/o Shri Leenus P Rayen,
No.01/212-06, Medona Street,
Veerapandi Pattinam, Tuticorin – 628 216
Email id. annaiimpex2015@gmail.com

- 15) M/s. Capital Impex, Bengaluru (GSTIN 29AAQFC3011R1ZY),
Partners Shri S. Jilani Yakub and Shri Mohammed Khalid,
1st Floor, No.13/5 Portion 1, Marappanapalya,
Industrial suburb, Yeshwanthpur, Bengaluru,
Bengaluru Urban, Karnataka, 560022
Email id. capitalimpex1912@gmail.com
- 16) M/s. Navkar Agro, Neemuch (GSTIN 23AANFN7729C1Z8),
Proprietor Shri Sanjay,
25, Kanawati, Neemuch, Madhya Pradesh, 458441
Email id. pratikkot@gmail.com
- 17) M/s Nageswara Traders, Cuddalore (GSTIN 33EWWPR3546E1Z1),
Proprietor Shri Dhandautham Ramachandran,
No.124C, East Street, Marungur North, Melmambattu,
Cuddalore, Tamil Nadu, 607103
Email id. satnaga18@gmail.com
- 18) Shri Satish Subramaniam,
Operator and representative of M/s Nageswara Traders Cuddalore (GSTIN 33EWWPR3546E1Z1), No.124C, East Street, Marungur North, Melmambattu,
Cuddalore, Tamil Nadu, 607103
Email id. satnaga18@gmail.com

Copy to:

- 1) The Commissioner of Customs, (Adjudication Section)
Custom House, No. 60, Rajaji Salai, Chennai - 600 001
- 2) The Additional/Joint Commissioner of Customs (Adjudication Section),
Custom House, No. 60, Rajaji Salai, Chennai - 600 001
(Adjudicating Authority – With a request to forward a copy
of the Order-in-Original, as and when the case is adjudicated)
- 3) The Commissioner of Customs, Chennai – IV (Export)
Custom House, No. 60, Rajaji Salai, Chennai - 600 001
- 4) Master file



भारतसरकार / GOVERNMENT OF INDIA
वित्तमंत्रालय / MINISTRY OF FINANCE
राजस्वविभाग / DEPARTMENT OF REVENUE
प्रधानआयुक्तसीमाशुल्ककार्यालय, चेन्नई-III

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III

सीमाशुल्कभवन, नं.60, राजाजीसालै, चेन्नई - 600 001.

CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI - 600 001

दूरभाष / Telephone: 044-25231207, फैक्स/Fax: 044-25242425

ईमेल/e-mail: pcommr3-cuschn@gov.in

F.No. GEN/INV/DR/84/2025-SIIB

Date:17-10-2025

DIN No. 20251073MY0000511547

DIGIT ID: C-050-060625-184

SHOW CAUSE NOTICE
ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

Sub: M/s. WB Enterprises (IEC - GJFPB7231E) - Import of goods declared as "Trolley Bag" covered under the Bill of Lading No. EGLV149500289883 dated 21.01.2025 – Mis-declaration of goods and violation of provisions of the Customs Act, 1962, BIS Act, 2016 and Legal Metrology Act - Issuance of Show Cause Notice – Reg

1.Bill of Lading No. EGLV149500289883 dated 21.01.2025 (RUD 1)

TABLE-I

Sl. No.	Details	Description
1	Importer	M/s. W B Enterprises, Bhojagar Galli, 5 th Main Road, Bhojagar, Gokak, Belagavi Karnataka - 591307
2	IEC No.	GJFPB7231E
3	Customs Broker	-NA- (Bill of Entry not filed)
4	Item Description & Quantity in Bill of Lading	Trolley Bag and 7,050 Kgs
5	Country of Consignment	China
6	Name of the Supplier	M/s. Yiwu Yifei Import and Export Co., Ltd

2. DETENTION OF GOODS: (RUD 2)

2.1. Based on specific intelligence developed by the Special Intelligence and Investigation Branch (SIIB), Preventive Commissionerate, Custom House, Chennai, that the goods imported vide Bill of lading No. EGLV149500289883 dated 21.01.2025 by M/s. W B Enterprises (IEC - GJFPB7231E) in Container No. EISU8522681 declaring as “Trolley Bag” would be mis-declared, the subject consignment was detained at M/s. Sattva CFS and Logistics Private Limited, No. 150, Vichur Village, Ponneri Taluk, Manali New Town by SIIB, vide detention letter dated 06.03.2025 for detailed examination.

3. EXAMINATION OF GOODS:

3.1. The examination of goods imported in container no. EISU8522681 vide Bill of lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises was carried out under Mahazar dated 21.03.2025 **(RUD 3)** in the presence of two independent witnesses, representative from the liner M/s. Evergreen Shipping Agency (India) Private Limited, Custodian of M/s. Sattva CFS and logistics Private Limited. Before Examination, Weighment was done for the Container and the details are tabulated as below.

TABLE-II

Sl. No	Container No.	Weighment Ticket No.	Wt. as per CFS weighment Ticket (including Container Tare Wt.) Kgs	Container Tare Weight (in Kgs)	Cargo Gross Weight (in Kgs)	Declared Weight as per Bill of lading (in Kgs)
1.	EISU8522681	0041429	10730	3750	6980	7050

3.2 During the course of examination of the Container No. EISU8522681 pertaining to Bill of lading No. EGLV149500289883 dated 21.01.2025, the details of goods found are tabulated as under:

TABLE-III

S. No	MARKINGS ON CARTONS	DESCRIPTION OF THE ITEM	PIECES PER CARTON	TOTAL CARTONS	TOTAL QUANTITY	WEIGHT PER CARTON (KGS)	TOTAL WEIGHT (KGS)
1	OG-408PP	TROLLEY BAG SET	3	55	150	11.4	570
2	1688-09F	REMOTE CONTROLLED OFF ROAD	36	5	180	24.3	122

		CAR TOY					
3	1688-08F	REMOTE CONTROLLED OFF ROAD CAR TOY	36	5	180	24.3	122
4	228-9/ A88434-149	REMOTE CONTROLLED DRIFT WHEEL CAR TOY	36	5	180	27.5	138
5	BJ2409B	RECHARGEABLE DIE CAST METAL CLASSIC TRAIN TOY	16	5	80	18.6	93
6	BJ24010B	BATTERY OPERATED CLASSIC TRAIN SET WITH TRACKS TOY	12	3	36	17.5	53
7	BJ2411B	RECHARGEABLE DIE CAST METAL CLASSIC TRAIN TOY	12	5	60	16.6	83
8	2223	BATTERY OPERATED STEAM TRAIN TOY	24	5	120	24	120
9	2216-1	BATTERY OPERATED STEAM TRAIN TOY	36	5	180	27	135
10	2216-2	BATTERY OPERATED STEAM TRAIN TOY	36	5	180	28	140
11	2216-6	BATTERY OPERATED STEAM TRAIN TOY	24	5	120	28	140
12	2222	BATTERY OPERATED RADIO-CONTROLLED CLASSIC TRAIN SET TOY	24	5	120	26	130
13	CK918-98	REMOTE CONTROLLED TWIST STUNT CAR TOY	24	5	120	22.5	113
14	263	CITY BUILDER TOY	10	3	30	18	54
15	252	CITY BUILDER TOY	18	3	54	18	54
16	256	CITY POLICE TRACKS ACTION SET TOY	12	3	36	18	54
17	B7808	BATTERY OPERATED HIGH SPEED ORBIT RACING TRACK TOY	18	3	54	32.3	97
18	89998	GLOW FLIP TRADE TOY	18	3	54	24.5	74
19	89994	RECHARGEABLE GLOW FLIP TRACK WITH CARS TOY	12	3	36	19.1	57
20	89993	RECHARGEABLE GLOW FLIP TRACK WITH CARS TOY	12	3	36	19.7	59
21	89992	RECHARGEABLE GLOW FLIP TRACK WITH CARS TOY	12	3	36	18.5	56
22	699-69A	RECHARGEABLE TRAIN SET TOY	24	5	120	13	65
23	699-4A	CHARGEABLE ELECTRIC STEAM TRAIN TOY	10	5	50	16	80
24	699-28A	RECHARGEABLE TRAIN SET TOY	12	5	60	13	65
25	17807	BATTERY OPERATED SHARK SHAPED CAR TOY	48	3	144	23	69
26	17822	FIGHTER ROBOT TOY	60	3	180	22	66

27	7026E	REMOTE CONTROLLED CAR TOY	20	3	60	21	63
28	93303	REMOTE CONTROLLED ENGINEERING FARM VEHICLE TOY	12	2	24	20.4	41
29	93302	REMOTE CONTROLLED ENGINEERING MINING TRUCK TOY	12	2	24	18.8	38
30	93301	REMOTE CONTROLLED ENGINEERING BULLDOZER TOY	12	2	24	20.5	41
31	93306	REMOTE CONTROLLED EXCAVATOR TOY	24	2	48	27.5	55
32	93308	REMOTE CONTROLLED EXCAVATOR TOY	24	2	48	24.5	49
33	93307	REMOTE CONTROLLED ENGINEERING BULLDOZER TOY	24	2	48	24	48
34	XFD3002/3/4	DIE CAST PULLBACK FUNNY CAR TOY	108	5	540	29	145
35	101-20	DIE CAST MINI CAR TOYS	180	5	900	23	115
36	101-22	DIE CAST HOTWHEELS MINI CAR TOYS	120	5	600	22	110
37	101-21	DIE CAST HOTWHEELS MINI CAR TOYS	120	5	600	22	110
38	1038-2	HOTWHEEL DIE CAST CAR TOY	144	5	720	27	135
39	1029-1	HOTWHEEL DIE CAST CAR TOY	108	5	540	24	120
40	1038-3	HOTWHEEL DIE CAST CAR TOY	144	5	720	25	125
41	1030-2	DIE CAST MINI CAR TOYS	240	5	1200	26	130
42	1038-4	DIE CAST MINI CAR TOYS	144	3	432	27	81
43	CZ151	DIE CAST CAR TOY	48	3	144	22	66
44	CZ173	DIE CAST CAR TOY	48	3	144	22	66
45	8801-0	HOTWHEEL CAR TOY	120	3	360	26	78
46	8801-9	HOTWHEEL CAR TOY	120	3	360	26	78
47	8803-0	HOTWHEEL CAR TOY	192	3	576	25	75
48	8803-9	HOTWHEEL CAR TOY	192	3	576	25	75
49	8801-1	HOTWHEEL CAR TOY	120	3	360	26	78
50	8801-2	HOTWHEEL CAR TOY	120	3	360	26	78
51	8802-6	HOTWHEEL CAR TOY	60	3	180	25	75
52	8803-1	HOTWHEEL CAR TOY	192	3	576	26	78
53	5999-10	HOTWHEEL MINI CAR TOY	72	5	360	33	165
54	XG879-22A	BATTERY OPERATED PULLBACK DIE CAST TRUCK TOY	108	3	324	41	123
55	XG879-106A	BATTERY OPERATED PULLBACK DIE CAST CLASSIC TRAIN TOY	96	3	288	25.5	77
56	XG879-23A	BATTERY OPERATED PULLBACK DIE CAST MINI BUS TOY	108	3	324	41	123

57	KZ957-032	ALLOY CAR TOY	48	3	144	25	75
58	LM-A891	ALLOY CAR TOY	96	3	288	25	75
59	LM-A924	ALLOY CAR TOY	72	5	360	25	125
60	9871-3A	HOT WHEELS MINI SIZE CAR TOY	192	3	576	31	93
61	DJ280	DIE CAST PULLBACK MEDIUM SIZED CAR TOY	72	3	216	25	75
62	DJ281	DIE CAST PULLBACK MEDIUM SIZED CAR TOY	72	3	216	27	81
63	DJ282	DIE CAST PULLBACK MEDIUM SIZED CAR TOY	72	3	216	22	66
64	2019-048	DIE CAST MINI CAR TOYS	72	1	72	21	21
65	2018-008	DIE CAST MINI CAR TOYS	72	1	72	21	21
66	2018-009	ALLOY CAR TOY	72	2	144	21	42
67	2019-041	ALLOY CAR TOY	54	3	162	26	78
68	2019-040	ALLOY CAR TOY	54	1	54	26	26
69	MG3059	ALLOY CAR TOY	108	3	324	26	78
70	MG3105	DIE CAST MINI CAR TOYS	48	3	144	17	51
71	MG3097	DIE CAST MINI CAR TOYS	48	3	144	18.5	56
72	DF8116	DIE CAST MINI CAR TOYS	192	3	576	24	72
73	DF8117	DIE CAST MINI CAR TOYS	96	3	288	22	66
74	1122B-7	MINI SIZE METAL CAR TOYS	144	3	432	23	69
75	1122B-13	MINI SIZE METAL CAR TOYS	144	3	432	23	69
76	786-201	LARGE MOBILE TRUCK GARAGE TOY	40	3	120	23	69
		TOTAL					6753 Kgs

3.3 During the course of examination many undeclared items (Sl. No. 2-76 of Table – III) viz., “Die Cast Bus Set Toy, Die Cast Small Size Car Toys, Die Cast Car Set Toy, Die Cast Mini Car Set Toy, Die Cast Mini Car Set Toy, Die Cast Mini Car Set Toy, Die Cast Pullback Small Size Car Toys, Die Cast Mini Car Set Toy, Remote Controlled Cyber Truck Toy, Remote Controlled Spray Racing Car Toy, Remote Controlled Spray Racing Car Toy etc” were found along with “Trolley Bag” which was declared in Bill of lading No EGLV149500289883 dated 21.01.2025. Further, the declared total weight of the goods in the Bill of Lading is 7050 Kgs, however on examination, the total weight of the cargo is found to be 6753 Kgs.

4. SEIZURE OF THE GOODS (RUD 4):

4.1 From the findings so far, it appeared that the Importer had tried to

smuggle the restricted goods viz., “Remote Controlled Drift Wheel Car Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Classic Train Set With Tracks Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Steam Train Toy, Battery Operated Radio-Controlled Classic Train Set Toy *etc*”, which require license/certification under Toys (Quality Control) Order, 2020 read with BIS Act, 2016. Furthermore, in the absence of valid certification/ license/registration the aforementioned impugned goods appear to be falling within the meaning **‘prohibited goods’** in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) *ibid*.

4.2 Further by mis-declaring with an intent to import and clear the undeclared/restricted goods, it appears that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962 and are liable for seizure on the basis of examination Mahazar under the provisions of Section 110 *ibid*. Hence the entire cargo imported was seized under **Seizure Memo dated 21.04.2025**.

5. Search of Importer Premises:

The subject Importer is under the Proprietorship of Shri. Wasim Gudusab Bhojagar, with registered address as Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka - 591307. In this regard, a letter dated 27.06.2025 was forwarded to the Additional Commissioner of Customs, O/o Commissioner of Customs, New Custom House, Panambur, Mangaluru, requesting to execute search at the registered premises of M/s. W B Enterprises. In this regard, the Assistant Commissioner vide letter dated 29/07/2025 has forwarded the incident report **(RUD 5)** wherein it is informed that the Customs Officers of Mangaluru Division had made enquiries at the nearby shops/houses located therein to identify the address M/s. W B Enterprises, Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka - 591307. But no such premises could be located. Further enquiries made with the local authorities also did not yield any results. Enquiry made with the Jurisdictional Sub Post Office, Kudchi also revealed that no such address exists with the said address.

5.1 In view of the above, it appears that that the stated address is either fictitious or not maintained as a functional business premises, which supports the inference that the Importer/beneficial owner have attempted

to clear policy violated goods by concealing the same along with mis-declared cover cargo.

6. VOLUNTARY STATEMENTS RECORDED:

6.1 STATEMENT OF SHRI. T ANAND (ASSISTANT MANAGER), REPRESENTATIVE OF LINER M/S EVERGREEN SHIPPING AGENCY (INDIA) PVT LTD. (RUD 6):

During the course of investigation, representative of liner M/s. Evergreen Shipping Agency (India) Pvt Ltd, was summoned on 10.10.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises. In response to the said summons, Shri. T ANAND, Assistant Manager of M/s Evergreen Shipping Agency (India) Pvt Ltd., appeared before SIIB on 10.10.2025 and gave his voluntary statement. In his voluntary statement dated 10.10.2025, he inter-alia stated:

- that he is working as Assistant Manager, Customer Service at M/s. Evergreen shipping agency (India) Pvt ltd. He is working in this company since 2014; he deals with the import customer service/documentation as representative of M/s Evergreen Shipping Agency (India) Pvt Ltd.
- that he deals with the import and export documentation and liaising with Importers and Exporters as representative of M/s Evergreen Shipping Agency (India) Pvt Ltd.
- when asked about the role of M/s Evergreen Shipping Agency (India) Pvt Ltd in import of the impugned cargo covered under Bill of Lading No. EGLV149500289883 dated 21.01.2025, he replied that the Shipper M/s. Yiwu Yifei Import and Export Co., Ltd had booked the container through booking agent and the shipment is of "Freight Prepaid" means that freight charges are already paid by the Shipper. Accordingly, the Bill of Lading No. EGLV149500289883 dated 21.01.2025 is issued to the Shipper;
- that they do KYC verification only when the importer approaches them to pay the delivery charges and issue Delivery Order, as the importer has not approached them for delivery, no KYC verification was done in this case;
- in this case, the Notified party i.e., M/s. Cimman Brother

International had requested them through mail to nominate M/s. Cimman Brother International before filing of IGM and as per the request of the consignee the same has been nominated by them;

- that they also have received a mail from sealinepvtltd@gmail.com regarding movement of the container to Sattva-II CFS. Neither the importer nor any other agent has approached them for Delivery Order (DO).
- that they have not received any load port documents other than Bill of Lading document; they have not filed IGM for any shipments other than the subject consignment for M/s. Yiwu Yifei Import and Export Co., Ltd.
- that the shipment is pre-booked and no one approached for DO till now, they will collect the charges at the time of delivery, so no details with respect to payment is available with them.
- he does not recall anything else to submit in this regard; he would approach SIIB himself as and when he recalls something to add to his statement. Also, he would present before SIIB as and when asked to do so; he assured that he will give full cooperation.

6.2 STATEMENT OF SHRI. VEERAMUTHU M, S/O MADURAI EMPLOYEE OF CUSTOMS BROKER, M/S. SEALINE FORWARDERS PVT LTD. (RUD 7):

Based on the statement of Shri. T Anand, representative of liner M/s. Evergreen Shipping Agency (India) Pvt Ltd, Shri. Veeramuthu M, authorized representative of M/s. Sealine Forwarders Pvt. Ltd. was summoned on 13.10.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises. In response to the said summons, Shri. Veeramuthu M, representative of M/s Sealine Forwarders Pvt Ltd., appeared before SIIB on 13.10.2025 and gave his voluntary statement. In his voluntary statement dated 13.10.2025, he inter-alia stated:

- that he was working as customs broker bearing G-card No. 1662 in M/s. Sealine Forwarders Pvt Ltd for more than 30 years; he attends the examination clearance activities, Filing of Bills of Entry & other miscellaneous activities related to Customs Broker M/s. Sealine Forwarders Pvt Ltd; he was the authorized representative of M/s.

Sealine Forwarders Pvt Ltd for giving the voluntary statement for the Bill of Lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises.

- that he had read and signed the voluntary statement dated 10.10.2025 given by Shri. T. Anand, Assistant Manager, Evergreen Shipping Agency (India) Private Ltd; he agrees with the contents of the statement given by Shri. T. Anand, Assistant Manager.
- that he had sent a mail dated 03.02.2025 to the Evergreen Shipping Agency (India) Private Ltd on behalf of M/s. Sealine Forwarders Private Limited requesting to move the Container No. EISU8522681 vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 by M/s. W B Enterprises to Sattva – II CFS.
- that he had received above mentioned Bill of Lading documents in respect of M/s. W B Enterprises from Shadiq (Mobile - 8660286632) requesting to file movement for the above-mentioned Containers EISU8522681 in respect of M/s. W B Enterprises.
- When asked about the procedure before filing of Bill of Entry for any importer he replied that they receive Aadhar Card, IEC and PAN Card details of the importer either by mail/post or by hand by our Marketing Team (J Venkat - 8939890205); they verify the authenticity of these documents through various portals available on internet. Further, they visit the registered premises of the importer for verification of their office at the registered address.
- they have done verification Aadhar Card, IEC and PAN Card details of the importers for the Bill of Lading No. EGLV149500289883 dated 21.01.2025 filed by M/s. W B Enterprises. However, they have not verified physically the registered addresses of the M/s. W B Enterprises.
- that they were not aware of the mis-declaration of goods in the subject Container imported by M/s. W B Enterprises; they have only given request for the movement of the containers to the Sattva-II CFS based on the Bills of Lading submitted to them. However, they have not received any other documents for filing of the Bills of Entry. Therefore, they have not filed Bill of Entry for the subject consignment.
- he admitted that it was a mistake committed on the part of M/s. Sealine Forwarders Private Limited for not completing the KYC verification of importer M/s. W B Enterprises as per the regulations of CBLR, 2018. However, he re-iterated that they were not aware of the

mis-declaration/concealment of the goods; they have only given request for the movement of the containers to the Sattva-II CFS based on the Bills of Lading received by them; he humbly submitted that they will not repeat the mistake again and requested to take a lenient view on them.

6.3 STATEMENT OF SHRI. VIJAYA CIMMAN, MANAGER OF SEZ UNIT M/S. CIMMAN BROTHERS INTERNATIONAL (IEC - APUPT0933J) (RUD 8):

Based on the statement of Shri. T Anand, representative of liner M/s. Evergreen Shipping Agency (India) Pvt Ltd, Shri. Vijaya Cimman, Manager & authorized representative of M/s. Cimman Brothers International was summoned on 14.10.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises. In response to the said summons, Shri. Vijaya Cimman, representative of M/s Sealine Forwarders Pvt Ltd., appeared before SIIB on 14.10.2025 and gave his voluntary statement. In his voluntary statement dated 14.10.2025, he inter-alia stated that:

- he working as Manager at M/s. Cimman Brothers International Unit, New Chennai Township Private Limited, Seekinankuppam Village, Cheyyur Taluk, Kanchipuram - 603305 for more than a year; he supervises all the activities viz., movement of inward/outward cargo, documentation, marketing etc at M/s. Cimman Brothers International Unit; Smt. Thamizhselvi (PAN- APUPT0933J) is the proprietor of M/s. Cimman Brothers International Unit; he was the authorized representative of M/s. Cimman Brothers International Unit for giving the voluntary statement for Bill of Lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises.
- he had read and signed the voluntary statement dated 10.10.2025 given by Shri. T. Anand, Assistant Manager, Evergreen Shipping Agency (India) Private Ltd; he agreed with the contents of the statement given by Shri. T. Anand, Assistant Manager.
- he had sent a mail dated 17.01.2025 to liner M/s. Evergreen Shipping Agency (India) Private Ltd requesting them for the movement

of the Container No. EISU8522681 vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 by M/s. W B Enterprises (IEC – GJFPB7231E) to M/s. Cimman Brothers International based on the Bill of Lading document submitted by Shri. Wasim Gudusab Bhojagar, IEC holder of M/s. W B Enterprises. Multiple Containers that were moved to M/s. Cimman Brothers International were kept on hold by SIIB, Chennai-III. In this regard, he had requested the IEC holder to move the container to any other place for clearance of the same.

- they have not filed any Bills of Entry in respect of M/s. W B Enterprises; when asked about the procedure followed by M/s. Cimman Brothers International he replied that they receive Aadhar Card, IEC and PAN Card details of the importer either by mail/post or by hand; they verify the authenticity of these documents through various portals available on internet; Further, they visit the registered premises of the importer for verification of their office at the registered address.
- they have done verification Aadhar Card, IEC and PAN Card details of the importers M/s. W B Enterprises. However, they have not verified the registered addresses of the M/s. W B Enterprises.
- they were not aware of the mis-declaration of goods in the Container no. EISU8522681 vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises; they have only given request for the movement of the containers to M/s. Cimman Brothers International based on the Bills of Lading submitted by respective IEC holder. Due to multiple detentions by SIIB at M/s. Cimman Brothers International, they have requested IEC holder to move the containers to any other place for clearance of the same.
- he admitted that it was a mistake committed on the part of M/s. Cimman Brothers International for not completing the physical verification of registered premises of importer M/s. W B Enterprises. However, it is once again re-iterated that they were not aware of the mis-declaration/concealment of the goods; they have only given request for the movement of the containers based on the Bills of Lading received by us; he humbly submitted that they would not repeat this mistake again and requested to take a lenient view on them.

6.4 STATEMENT OF SHRI. WASIM GUDUSAB BHOJAGAR, IEC

HOLDER OF M/S. W B ENTERPRISES (IEC – GJFPB7231E) (RUD 9):

Further, based on the above statement of Shri. T Anand, Shri. Veeramuthu M & Shri. Vijaya Cimman, Shri. Wasim Gudusab Bhojagar, IEC holder & Proprietor of M/s. W B Enterprises (IEC – GJFPB7231E) was summoned on 16.10.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Bill of Lading No. EGLV149500289883 dated 21.01.2025 imported by M/s. W B Enterprises (IEC – GJFPB7231E). In response to the said summons, Shri. Wasim Gudusab Bhojagar, IEC holder & Proprietor of M/s. W B Enterprises, appeared before SIIB on 16.10.2025 and gave his voluntary statement. In his voluntary statement dated 16.10.2025, he inter-alia stated that:

- he is the Proprietor and also the authorized signatory of M/s. W B Enterprises (IEC: GJFPB7231E). M/s. W B Enterprises (IEC: GJFPB7231E) is a Proprietorship firm; the firm was established in 2023. The IEC of the company was registered on 05/01/2024. The registered address of the company is Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka - 591307 and GST registration No. is **29GJFPB7231E1ZD** and established in 2023. Currently, 02-03 people are working in this office including him.
- M/s. W B Enterprises is mainly involved in the retail business of Plasticware and Stationary items; he had made imports from China only; He have little knowledge of the Customs rules, regulations and procedures including Classification and Notifications for the subject imported goods.
- M/s. Sealine Forwarders Pvt Ltd is the authorized Customs Broker for M/s. W B Enterprises (IEC: GJFPB7231E); he had come to know about the Customs Broker through one of his contacts; he had asked Shadiq to submit Bill of Lading document No. EGLV149500289883 dated 21.01.2025 to M/s. Sealine Forwarders Pvt Ltd.
- He had initially contacted M/s. Cimman Brothers International SEZ Unit for the movement of the container no. EISU8522681 vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 to their SEZ unit by submitting the Bill of Lading document; they have accepted and mailed to the liner M/s. Evergreen Shipping Agency (India) Private Ltd for movement of subject container; Later, it was informed by Shri. Vijaya Cimman, Manager of M/s. Cimman Brothers International that

multiple shipments that were moved to M/s. Cimman Brothers International were kept on hold by SIIB; therefore, Shri. Vijay Cimman had requested to move the container to some other place for clearance of the same. In this regard, he had contacted M/s. Sealine Forwarders Private Limited for the movement of the Container to Sattva-II CFS. In the meantime, the container no. EISU8522681 was detained by SIIB. Therefore, he had not contacted neither M/s. Sealine Forwarders Private Limited nor M/s. Cimman Brothers International for filing the Bill of Entry for subject consignment.

- “Trolley Bag” is the only item declared in subject Bill of Lading. The supplier is M/s. Yiwu Yifei Import and Export Co., Ltd, China. He had placed order to the supplier through Whatsapp.
- he had not made any previous imports from M/s. Yiwu Yifei Import and Export Co., Ltd; he submitted that he had made one import vide Bill of Entry No. 7527274 dated 30.12.2024 from another supplier M/s. Yiwu Zhuanmei Import & Export Co. Ltd. The subject Bill of Entry was examined by the Shed Officers and OOC was given.
- the Customs Tariff Head (CTH) for the goods was decided the Customs Broker M/s. Sealine Forwarders Private Limited; the goods were imported for both retail and wholesale business to be carried out domestically.
- he had read and signed the Mahazar dated 21.03.2025 in respect of the examination proceedings carried with respect to subject Bill of Lading.; he was aware of the mis-declaration in the subject Consignment; M/s. Sealine Forwarders Private Limited and M/s. Cimman Brothers International were not aware of the mis-declaration in the subject consignment.
- he had read and signed the voluntary statements of Shri. T Anand, Liner M/s. Evergreen Shipping Agency (India) Private Limited, Shri. Veeramuthu, Customs Broker M/s. Sealine Forwarders Private Limited and Shri. Vijaya Cimman, Manager of M/s. Cimman Brothers International, Cheyyur SEZ and agree with the contents of the same.
- he was aware that the mis-declared goods imported in container no. EISU8522681 vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 require BIS License/authorization under BIS Act, 2016; he does not have BIS license/authorization for the same. Therefore, he had mis-declared the goods to clear them in order to evade the applicable licenses/authorizations required.
- he had read and signed the letter dated 22.05.2025 from the

Assistant Commissioner, Preventive Unit, Belagavi CGST; In this regard, he submitted that the registered address is his residential address and he lives at that address. However, he does not have any Board showing the name of M/s. W B Enterprises as he was not doing any business now; he submitted that he would install the board with GST details at registered premises as per law.

- he has not made payment for the subject consignment. Generally, he makes payment to the supplier after I receive goods.
- he had mis-declared the goods imported in Container No. EISU8522681 vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 as he did not have BIS license/authorization for the import of Toys; he requested to take a lenient view on him and complete the proceedings as soon as possible; he is ready to pay the applicable duty, fine and penalty as per Customs Act, 1962.

7. VALUATION OF GOODS:

7.1. From the investigation, the following facts emerge:

a) The importer had declared “Trolley Bag” in Bill of lading No EGLV149500289883 dated 21.01.2025. During the examination different goods viz., “Remote Controlled Drift Wheel Car Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Classic Train Set with Tracks Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Steam Train Toy, Battery Operated Radio-Controlled Classic Train Set Toy etc” were found along with the declared goods “Trolley bag” in above-mentioned Bill of lading. Due to incorrect declaration made in the Bill of Lading No EGLV149500289883 dated 21.01.2025, it appeared that the value needs to be determined as per the provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as “CVR, 2007” for brevity).

7.2 Determination of the Value:

In the subject consignment imported vide Bill of Lading No. EGLV149500289883 dated 21.01.2025, it appeared that there is willful mis-declaration of goods by the importer. Hence, the same is liable to be determined proceeding sequentially in accordance with Rules 4 to 9 of CVR, 2007 read with Rule 12 of CVR, 2007.

7.3 Valuation of the goods under Rule 7 and Rule 9 of CVR, 2007:

For determining the value, data of contemporary imports from NIDB was taken into consideration by the SIIB. From the data, SIIB found that the value of the current consignment cannot be determined as per Rule 4 & Rule 5 of CVR, 2007 as the import of the identical imports were not noticed. Hence, as per Rule 6 of CVR, 2007 the impugned goods may therefore be valued based on the deductive method under Rule 7 of CVR, 2007. Further, for deductive value analysis under Rule 7, unit price details at which identical or similar imported goods are sold in India, Commission Cost, Profit, General Expenses, Cost of Transport, Insurance and associated costs incurred in India are required. For computed value analysis under Rule 8, detailed composition details of raw materials used, manufacturing cost details, expense details etc., are required from the manufacturer of goods. Since these details are not available, value cannot be decided solely as per Rule 7 or 8 of CVR, 2007. Accordingly, the value is re-determined on the basis of Rule 9 of the CVR, 2007. Rule 9 does not specify any method for re-determining the value but specifies the methods which cannot be used in re-determining the value of goods.

7.4 Rule 9: Residual method:

(1) Subject to the provisions of Rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India; Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of

- (i) the selling price in India of the goods produced in India;*
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods in the domestic market of the country of exportation;*
- (iv) the cost of production other than computed values which have been*

determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.

7.5 The value has been determined on the basis of market data available in India under Rule 9 of CVR, 2007 along with the Rule 7 of CVR, 2007 for deduction of approximate values of Profit, Transport, storage cost, Duties etc. Rule 7 of CVR, 2007 is as follows:

7.6 Rule 7: Deductive value method:

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : –

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added

by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

7 . 7 Therefore, for example, from the internet, it is noticed that the impugned imported goods are being sold at various amounts. We may therefore use the deductive method under the valuation rules in terms of rule 7 there under to work back the value. It is seen that generally the importer does not sell the entire lot of goods by himself due to the large quantity and due to the small off take at the retail store level and the time taken for storage on the shelf before sale, hence the sale takes place at least at two levels, the wholesaler who imports the goods and distributes them and the retailer who actually sells them. Each of them may be expected to sell the goods at a mark-up of at least 50 percent on their cost as the wholesale dealer would have to incur costs of transport, storage and delivery to various towns and his profit margin. As per Rule 9: residual method; the market values are taken from www.indiamart.com which is a business-to-business platform, and also it is seen that the items have minimum order quantity which resembles wholesale platforms. **Assuming 100 as base price**, to give the benefit of the doubt to the importers, the costing on deductive basis would be as follows:

Lowest average cost at which the goods are sold on wholesale = ₹.100/-
per pc

Less 10% towards storage and logistics costs = ₹. 6.667/-

Less 10% towards transport costs= ₹. 6.667/-

Less 30% towards margin of profit = ₹. 20.001/-

Landed cost of the goods= ₹. 66.67/-

Less duty @**90.4% (EFFECTIVE DUTY = BCD@70%+SWS@Nil+IGST@12% = 90.4%)**
at which Hot wheel Mini Car Toy are imported = ₹.31.65/-

Import value = ₹.35.02/pc

Therefore, from the b2b website www.indiamart.com, it is seen that the impugned imported goods are being sold at various amounts. After taking all levies and margins into account, it is appropriate to value the items as mentioned below.

Using the above valuation principles, the valuation adopted to goods imported vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 is as follows:

7.8 Valuation of actual imported goods pertaining to Bill of Lading No. EGLV149500289883 dated 21.01.2025:

The valuation of items in the table below is based on Rule 7 & 9 of Customs Valuation Rules, 2007.

TABLE-IV

Sl. No	Description of the item	Quantity	CTI	Effective Duty	Market Price (in Rs.)	Landed Value (in Rs.)	Unit Price (in Rs.)	Assessable Value (in Rs.)	Total Duty (in Rs.)
1	TROLLEY BAG SET (3)	150	42022290	37.47	3800	2533.33	1842.83	276424.5	103576
2	REMOTE CONTROLLED OFF ROAD CAR TOY	180	95030099	90.4	450	300.015	157.57	28362.76	NA
3	REMOTE CONTROLLED OFF ROAD CAR TOY	180	-do-	90.4	450	300.015	157.57	28362.76	NA
4	REMOTE CONTROLLED DRIFT WHEEL CAR TOY	180	-do-	90.4	450	300.015	157.57	28362.76	NA
5	RECHARGEABLE DIE CAST METAL CLASSIC TRAIN TOY	80	-do-	90.4	2949	1310.83	688.46	55076.91	NA
6	BATTERY OPERATED CLASSIC TRAIN SET WITH TRACKS TOY	36	-do-	90.4	1299	577.406	303.26	10917.33	NA
7	RECHARGEABLE DIE CAST METAL CLASSIC TRAIN TOY	60	-do-	90.4	1299	577.406	303.26	18195.55	NA
8	BATTERY OPERATED STEAM TRAIN TOY	120	-do-	90.4	1299	577.406	303.26	36391.10	NA
9	BATTERY OPERATED STEAM TRAIN TOY	180	-do-	90.4	1299	577.406	303.26	54586.65	NA
10	BATTERY OPERATED STEAM TRAIN TOY	180	-do-	90.4	1299	577.406	303.26	54586.65	NA
11	BATTERY OPERATED STEAM TRAIN TOY	120	-do-	90.4	1299	577.406	303.26	36391.10	NA
12	BATTERY OPERATED RADIO-CONTROLLED CLASSIC TRAIN SET TOY	120	-do-	90.4	1149	510.731	268.24	32188.90	NA
13	REMOTE CONTROLLED TWIST STUNT CAR TOY	120	-do-	90.4	1250	833.375	437.70	52523.63	NA
14	CITY BUILDER TOY	30	-do-	90.4	75	50.0025	26.26	787.85	NA
15	CITY BUILDER TOY	54	-do-	90.4	75	50.0025	26.26	1418.14	NA
16	CITY POLICE TRACKS ACTION SET TOY	36	-do-	90.4	3561	1582.86	831.34	29928.11	NA
17	BATTERY OPERATED HIGH SPEED ORBIT RACING TRACK	54	-do-	90.4	1599	710.756	373.30	20157.98	NA

	TOY								
18	GLOW FLIP TRADE TOY	54	-do-	90.4	299	199.343	104.70	5653.64	NA
19	RECHARGEABLE GLOW FLIP TRACK WITH CARS TOY	36	-do-	90.4	1599	710.756	373.30	13438.65	NA
20	RECHARGEABLE GLOW FLIP TRACK WITH CARS TOY	36	-do-	90.4	1599	710.756	373.30	13438.65	NA
21	RECHARGEABLE GLOW FLIP TRACK WITH CARS TOY	36	-do-	90.4	1599	710.756	373.30	13438.65	NA
22	RECHARGEABLE TRAIN SET TOY	120	-do-	90.4	1299	577.406	303.26	36391.10	NA
23	CHARGEABLE ELECTRIC STEAM TRAIN TOY	50	-do-	90.4	1299	577.406	303.26	15162.96	NA
24	RECHARGEABLE TRAIN SET TOY	60	-do-	90.4	1299	577.406	303.26	18195.55	NA
25	BATTERY OPERATED SHARK SHAPED CAR TOY	144	-do-	90.4	1049	466.281	244.90	35264.91	NA
26	FIGHTER ROBOT TOY	180	-do-	90.4	550	366.685	192.59	34665.60	NA
27	REMOTE CONTROLLED CAR TOY	60	-do-	90.4	170	113.339	59.53	3571.61	NA
28	REMOTE CONTROLLED ENGINEERING FARM VEHICLE TOY	24	-do-	90.4	999	444.056	233.22	5597.34	NA
29	REMOTE CONTROLLED ENGINEERING MINING TRUCK TOY	24	-do-	90.4	2949	1310.83	688.46	16523.07	NA
30	REMOTE CONTROLLED ENGINEERING BULLDOZER TOY	24	-do-	90.4	2499	1110.81	583.41	14001.75	NA
31	REMOTE CONTROLLED EXCAVATOR TOY	48	-do-	90.4	1189	528.511	277.58	13323.79	NA
32	REMOTE CONTROLLED EXCAVATOR TOY	48	-do-	90.4	1189	528.511	277.58	13323.79	NA
33	REMOTE CONTROLLED ENGINEERING BULLDOZER TOY	48	-do-	90.4	2499	1110.81	583.41	28003.50	NA
34	DIE CAST PULLBACK FUNNY CAR TOY	540	-do-	90.4	1050	700.035	367.67	198539.34	NA
35	DIE CAST MINI CAR TOYS	900	-do-	90.4	1050	700.035	367.67	330898.90	NA
36	DIE CAST HOTWHEELS MINI CAR TOYS	600	-do-	90.4	179	119.339	62.68	37606.92	NA
37	DIE CAST HOTWHEELS MINI CAR TOYS	600	-do-	90.4	179	119.339	62.68	37606.92	NA
38	HOTWHEEL DIE CAST CAR TOY	720	-do-	90.4	179	119.339	62.68	45128.31	NA
39	HOTWHEEL DIE CAST CAR TOY	540	-do-	90.4	179	119.339	62.68	33846.23	NA
40	HOTWHEEL DIE CAST CAR TOY	720	-do-	90.4	179	119.339	62.68	45128.31	NA
41	DIE CAST MINI CAR TOYS	1200	-do-	90.4	250	166.675	87.54	105047.27	NA
42	DIE CAST MINI CAR TOYS	432	-do-	90.4	250	166.675	87.54	37817.02	NA

43	DIE CAST CAR TOY	144	-do-	90.4	1050	700.035	367.67	52943.82	NA
44	DIE CAST CAR TOY	144	-do-	90.4	1050	700.035	367.67	52943.82	NA
45	HOTWHEEL CAR TOY	360	-do-	90.4	260	173.342	91.04	32774.75	NA
46	HOTWHEEL CAR TOY	360	-do-	90.4	260	173.342	91.04	32774.75	NA
47	HOTWHEEL CAR TOY	576	-do-	90.4	260	173.342	91.04	52439.60	NA
48	HOTWHEEL CAR TOY	576	-do-	90.4	260	173.342	91.04	52439.60	NA
49	HOTWHEEL CAR TOY	360	-do-	90.4	260	173.342	91.04	32774.75	NA
50	HOTWHEEL CAR TOY	360	-do-	90.4	260	173.342	91.04	32774.75	NA
51	HOTWHEEL CAR TOY	180	-do-	90.4	260	173.342	91.04	16387.37	NA
52	HOTWHEEL CAR TOY	576	-do-	90.4	260	173.342	91.04	52439.60	NA
53	HOTWHEEL MINI CAR TOY	360	-do-	90.4	260	173.342	91.04	32774.75	NA
54	BATTERY OPERATED PULLBACK DIE CAST TRUCK TOY	324	-do-	90.4	1299	577.406	303.26	98255.98	NA
55	BATTERY OPERATED PULLBACK DIE CAST CLASSIC TRAIN TOY	288	-do-	90.4	1299	577.406	303.26	87338.65	NA
56	BATTERY OPERATED PULLBACK DIE CAST MINI BUS TOY	324	-do-	90.4	323	143.574	75.41	24431.63	NA
57	ALLOY CAR TOY	144	-do-	90.4	495	330.017	173.33	24959.23	NA
58	ALLOY CAR TOY	288	-do-	90.4	495	330.017	173.33	49918.46	NA
59	ALLOY CAR TOY	360	-do-	90.4	495	330.017	173.33	62398.08	NA
60	HOT WHEELS MINI SIZE CAR TOY	576	-do-	90.4	179	119.339	62.68	36102.65	NA
61	DIE CAST PULLBACK MEDIUM SIZED CAR TOY	216	-do-	90.4	1050	700.035	367.67	79415.74	NA
62	DIE CAST PULLBACK MEDIUM SIZED CAR TOY	216	-do-	90.4	1050	700.035	367.67	79415.74	NA
63	DIE CAST PULLBACK MEDIUM SIZED CAR TOY	216	-do-	90.4	1050	700.035	367.67	79415.74	NA
64	DIE CAST MINI CAR TOYS	72	-do-	90.4	1050	700.035	367.67	26471.91	NA
65	DIE CAST MINI CAR TOYS	72	-do-	90.4	1050	700.035	367.67	26471.91	NA
66	ALLOY CAR TOY	144	-do-	90.4	495	330.017	173.33	24959.23	NA
67	ALLOY CAR TOY	162	-do-	90.4	495	330.017	173.33	28079.13	NA
68	ALLOY CAR TOY	54	-do-	90.4	495	330.017	173.33	9359.71	NA
69	ALLOY CAR TOY	324	-do-	90.4	495	330.017	173.33	56158.27	NA
70	DIE CAST MINI CAR TOYS	144	-do-	90.4	1050	700.035	367.67	52943.82	NA
71	DIE CAST MINI CAR TOYS	144	-do-	90.4	1050	700.035	367.67	52943.82	NA
72	DIE CAST MINI CAR TOYS	576	-do-	90.4	1050	700.035	367.67	211775.29	NA
73	DIE CAST MINI CAR TOYS	288	-do-	90.4	1050	700.035	367.67	105887.65	NA
74	MINI SIZE METAL CAR TOYS	432	-do-	90.4	145	96.6715	50.77	21933.87	NA
75	MINI SIZE METAL CAR TOYS	432	-do-	90.4	145	96.6715	50.77	21933.87	NA
76	LARGE MOBILE TRUCK GARAGE TOY	120	-do-	90.4	518	230.251	120.93	14511.62	NA
Total								36,34,826	1,03,576

7.9 Total value and duty of the goods found during the examination of

the consignment pertaining to Bill of Lading No. EGLV149500289883 dated 21.01.2025 is calculated and tabulated as follows:

TABLE-V

S. No.	Type of Goods	Assessable Value (in ₹.)	Total duty Payable (in ₹.)
1	Value of Policy Infringing goods liable for absolute confiscation	33,58,401/-	NA
2	Value of goods liable for confiscation	2,76,425/-	1,03,576/-

Thus, the total determined assessable value of the import consignment covered under Bill of Lading No. **EGLV149500289883 dated 21.01.2025** is ₹. 36,34,826/-and the duty payable is calculated to be ₹.1,03,576/-. Further, the duty is not calculated for the BIS violated goods (Prohibited goods) viz., Toys., as the same are liable for absolute confiscation and cannot be released in to domestic market.

8. IMPORT POLICY:

8.1 Bureau of Indian Standards (BIS) Act, 2016: The relevant provisions of BIS Act, 2016 and their applicability to the impugned goods are illustrated below:

Section 12. (1) *The Bureau may notify a specific or different conformity assessment scheme for any goods, article, process, system or service or for a group of goods, articles, processes, systems or services, as the case may be, with respect to any Indian Standard or any other standard in a manner as may be specified by regulations.*

(2) *The Bureau may establish a Standard Mark in relation to each of its conformity assessment schemes, which shall be of such design and contain such particulars as may be specified by regulations to represent a particular standard.*

Section 16. (1) *If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify*

(a) *goods or article of any scheduled industry, process, system or service; or*

(b) essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.

Section 17. *(1) No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16 (a) without a Standard Mark, except under a valid licence; or (b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.*

(2) No person shall make a public claim, through advertisements, sales promotion leaflets, price lists or the like, that his goods, article, process, system or service conforms to an Indian standard or make such a declaration on the goods or article, without having a valid certificate of conformity or licence from the Bureau or any other authority approved by the Central Government under sub-section (2) of section 16.

Section 29. *(3) Any person who contravenes the provisions of section 17 shall be punishable with imprisonment for a term which may extend up to two years or with fine which shall not be less than two lakh rupees for the first contravention and not be less than five lakh rupees for the second and subsequent contraventions, but may extend up to ten times the value of goods or articles produced or sold or offered to be sold or affixed or applied with a Standard Mark, including Hallmark, or with both: Provided that where the value of goods or articles produced or sold or offered to be sold cannot be determined, it shall be presumed that one year's production was in such contravention and the annual turnover in the previous financial year shall be taken as the value of goods or articles for such contravention.*

(4) The offence under sub-section (3) shall be cognizable.

8.2 S.O. 853(E): In exercise of the powers conferred by sub-sections (1) and (2) of section 16 read with section 17 and sub-section (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016), the Central Government, after consulting the Bureau, is of the opinion that it is necessary and expedient so to do in the public interest, hereby makes the following Order, namely:

1. Short title and commencement. *(1) This Order may be called the Toys (Quality Control) Order, 2020.*

(2) It shall come into force with effect from 01.09.2020.

2. Application: *In this order, unless the context otherwise requires (a) This Quality Control Order shall apply to (Toys) Product or material designed or clearly intended, whether or not exclusively, for use in play by children under 14 years*

of age or any other product as notified by the Central Government from time to time;

(b) This order shall apply to Toys as they are initially received by the children and, in addition, this shall apply after a toy is subjected to reasonably foreseeable conditions of normal use and abuse unless specifically noted otherwise.

3. Conformity to standard and compulsory use of Standard Mark. The goods or articles specified in the column (1) of the Table below shall conform to the corresponding Indian Standard (s) mentioned in the column (2) of the Table and shall bear the Standard Mark under a licence from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018: Provided that nothing in this order shall apply to goods or articles meant for export.

4. Certification and enforcement authority. The Bureau shall be the certifying and enforcement authority for the goods or articles specified in column (1) of the following Table.

TABLE

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Toys	IS 9873 (Part 1): 2018	Safety of Toys Part 1 Safety Aspects Related to Mechanical and Physical Properties.
	IS 9873 (Part 2): 2017	Safety of Toys Part 2 Flammability.
	IS 9873 (Part 3): 2017	Safety Requirements for Toys Part 3 Migration of Certain Elements.
	IS 9873 (Part 4): 2017	Safety of Toys Part 4 Swings, Slides and Similar Activity Toys for Indoor and Outdoor Family Domestic Use.
	IS 9873 (Part 7): 2017	Safety of Toys Part 7 Requirements and Test Methods for Finger Paints.

IS 9873 (Part 9): 2017	Safety of Toys Part 9 Certain Phthalates Esters in Toys and Children's Products.
IS 15644: 2006	Safety of Electric Toys.

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8.3 The relevant portion from the Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade Policy 2023 are reproduced below:

Section 11: Contravention of provisions of this Act, rules, orders and foreign trade policy:

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

Section 3: Powers to make provisions relating to imports and exports:

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

*(2) The Central Government may also, by **Order published in the Official Gazette, make provision for prohibiting**, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order, the import or export of goods or services or technology: Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.*

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

(4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.

Section 5: Foreign Trade Policy:

*The Central Government may, from time to time, **formulate and***

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

Foreign Trade Policy 2023:

Para 1.02 Amendment to FTP:

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

Para 2.01 Policy regarding Import /Exports of goods

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

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

8.4 The Legal Metrology (Packaged Commodities) Rules, 2011

As per the Ministry of Commerce & Industry Department of Commerce, Rule 6 of Legal Metrology (Packaged Commodities) Rules 2011. Every package shall bear a declaration thereon or on label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provision. Products when imported also will be subject to compliance of all the provisions of the said rules for the products into produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. The compliance of these shall be ensured before the import consignment of such commodities is cleared by Customs for home consumption. All pre-packaged commodities, imported into India, shall in particular carry the following declarations:

- a. Name and address of the importer;
- b. Generic or common name of the commodity packed;
- c. Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in

terms of standard units shall be declared by the importer;
d. Month and year of packing in which the commodity is manufactured or packed
or imported;
e. Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all
charges towards advertising, delivery, packing, forwarding and the like, as the case may be.

8.5 Circular No. 21/2008-Customs: *Attention is invited to the Board's Circular No.32/2001-Customs dated 31.5.2001 on the subject mentioned above, wherein, it was stated that import of packaged products covered by the Standards of Weights & Measures Act, 1976 (SWMA) or the Rules made there under or any other law, and DGFT's Notification No.44 (RE-2000)/1997-2002 dated 24.11.2000, cannot be allowed clearance into the country unless the Maximum Retail Price (MRP) / Retail Sale Price in India and certain other particulars have been declared on the package. No pre-packaged commodity shall be allowed entry into the country, unless such packages comply with all of the provisions of the said Rules and in particular carry the declarations regarding name and address of the importer, name of the commodity, net quantity in terms of standard unit of weights and measures, month and year of packing or importation and maximum retail sale price.*

This has been reiterated in Circular No. 19/2011-Customs, dated 15th April, 2011, wherein such facility has been extended for affixing of stickers in bonded warehouses in case it is not feasible in the examination areas due to shortage of space and dusty environment.

8.6 Further, on examination of the goods it was noticed that the impugned imported goods were found in retail packing and such goods were capable of being sold in the loose without being repacked into any other packaging material when they are displayed in malls or shops fronts, hence the requirement for affixing MRP and other marks and numbers on each package, such as (a) Name and address of the importer, (b) name of the commodity, (c) quantity, (d) Month and year of packing/import; (e) Maximum retail sale price including all taxes, transport charges, and other costs, commissions to dealers etc., appeared compulsory for the goods imported in the consignment. As the goods were found in prepackaged condition without complying with the mandatory labeling requirements under Legal Metrology (Packaged Commodities) Rules, they become liable for confiscation under section 111(d) of Customs Act 1962.

8.7 In view of the investigation findings, it appears that the impugned imported Toys viz., “Remote Controlled Drift Wheel Car Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Classic Train Set with Tracks Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Steam Train Toy, Battery Operated Radio-Controlled Classic Train Set Toy etc.”, require BIS license/certification under Toys (Quality Control) Order, 2020 read with BIS Act, 2016.

8.8 E-Waste (Management) Rules, 2022 – Extended Producer Responsibility under the Environment (Protection) Act, 1986

The E-Waste (Management) Rules, 2022 (G.S.R. 801(E) dated 02.11.2022), made under Sections 6, 8 and 25 of the Environment (Protection) Act, 1986 read with Rule 5(3) of the Environment (Protection) Rules, 1986, came into force on 01.04.2023. These Rules supersede the E-Waste (Management) Rules, 2016 and establish a statutory Extended Producer Responsibility (EPR) framework.

Rule 2 (Application) provides that the Rules apply to every manufacturer, producer (including importers), refurbisher and recycler involved in the manufacture, sale, transfer, purchase, refurbishing, dismantling, recycling and processing of e-waste or EEE listed in Schedule-I, including their components, consumables, parts and spares which make the product operational. The Rules do not apply to waste batteries, packaging plastics, micro-enterprises, and radioactive waste, which are covered under separate frameworks.

Rule 3 (Definitions)

(t) **“Producer”** means any person/entity who **offers to sell imported EEE and their components/consumables/parts/spares** (among other producer categories), irrespective of selling technique (dealer/retailer/e-retailer).

(c) **‘business’** means manufacturing, production, assembling and **import of electrical and electronic equipment as listed in Schedule I** and refurbishing, recycling, disposal and treatment of e-waste;

(m) **“Extended Producer Responsibility”** means the responsibility of any producer of EEE **as given in Schedule-I for meeting recycling targets as**

per Schedule-III and Schedule-IV, only through registered recyclers

Rule 4

(1) The Rules mandate **registration on the CPCB portal** for manufacturer, **producer**, refurbisher and recycler;

(3) **no entity entity referred in sub-rule (1) shall carry out any business without registration.**

Rule 6 (Responsibilities of Producer):

A producer of EEE listed in Schedule-I shall (1) register on the CPCB portal; (2) obtain and implement EPR targets as per Schedule-III/IV through the portal; and (3) comply with reporting/awareness obligations specified therein. (4) file annual and quarterly returns in the laid down form on the portal on or before the end of the month succeeding the quarter or year, as the case may be, to which the return relates.

Whereas, the subject consignment includes Rechargeable Die Cast Metal Classic Train Toy and Hotwheel Car Toy *etc* are expressly covered in Schedule-I under Toys, Leisure and Sports Equipment, and hence attract the provisions of EPR. The relevant extract of Schedule I is reproduced below:

Toys, Leisure and Sports Equipment		
Sl No	Product	EEE Code (Schedule I)
1	Electrical trains or car racing sets	TLSEW1

Whereas, No CPCB EPR Producer registration, EPR-target records, Annual Returns or RoHS declarations were furnished during investigation for the above Schedule-I EEE. Under Rule 4 and Rule 6, importers placing Schedule-I EEE on the market must be registered as Producers and fulfil EPR targets only through registered recyclers. Conduct of business without registration is prohibited and attracts environmental compensation under the Rules (read with Rule 22).

Consequently, import and intended sale of the aforesaid EEE without EPR registration/compliance is contrary to “other law in force” *viz.*

Rules notified under the Environment (Protection) Act, 1986, thereby rendering the goods liable to confiscation under Section 111(d) read with Section 2(33) of the Customs Act, 1962, in addition to any other action permissible under law.

8.9 Furthermore, in the absence of valid certification/license/registration, the aforementioned impugned goods as detailed in preceding paragraphs, appear to be falling within the meaning '**prohibited goods**' in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962.

9. LEGAL PROVISIONS:

The importer M/s. WB Enterprises (IEC - GJFPB7231E), had resorted to deliberate mis-declaration of the goods in the subject Bill of Lading No. EGLV149500289883 dated 21.01.2025 with an intention to import toys without proper license/authorization attracting the following provisions:

Section 2(26) of Customs Act, 1962: "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;

Section 2 (33) of the Customs Act, 1962: "prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;

Section 2(39) of Customs Act, 1962: "smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 and section 113;

Section 11 of the Customs Act, 1962: provides that the Central Government may, by issuance of notification in the official gazette, prohibit either absolutely or subject to such conditions as may be specified, import or export of goods for the purposes specified in subsection (2) of section 11 of the Customs Act, 1962. The Central Government may restrict or prohibit import and export of goods for the purpose of prevention of the contravention of any law for the time being in force, under clause (u) of subsection (2) of section 11 of Customs Act, 1962.

9.1 SECTION 110 OF THE CUSTOMS ACT, 1962:

Seizure of goods, documents, and things:

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

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

9.2 SECTION 111 OF THE CUSTOMS ACT, 1962:

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;

(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;

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

9.3 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.

9.4 SECTION 114AA OF THE CUSTOMS ACT, 1962 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.

10 . Whereas, it appears from the foregoing discussions, that the key conspirators have grossly mis-declared the impugned goods with an intention to clear restricted goods. As a result, the key conspirators have attempted to clear the impugned goods in contravention of the provisions of the Customs Act, 1962 and allied acts as discussed in paras above, and thus have rendered the goods liable for confiscation under Section 111 (d), (l) & (m) of the Customs Act, 1962. As a result, the key conspirators have rendered themselves for penal action under **Section 112(a) of the Customs Act, 1962** for rendering the goods liable for confiscation under Section 111 *ibid*. In view of the willful mis-declaration, mis-statement, suppression of facts, it appears that the Importer have rendered themselves liable for penalty under **Section 114AA of the Customs Act,**

1962.

11. FROM THE FOREGOING INVESTIGATION THE FOLLOWING CONCLUSIONS EMERGE:

a. Based on the specific intelligence developed by SIIB, the goods imported by M/s. W B Enterprises that arrived in the Container bearing No. EISU8522681 were detained by SIIB on 06.03.2025. The goods were declared as "Trolley Bag" as per Bill of lading No EGLV149500289883 dated 21.01.2025.

b. The goods covered under the said Bill of lading No EGLV149500289883 dated 21.01.2025, lying at M/s. Sattva CFS and logistics Private Limited were examined by the officers of SIIB under Mahazar dated 21.03.2025 in the presence of two independent witnesses, representative from the liner M/s. Evergreen Shipping Agency (India) Private Limited, Custodian of M/s. Sattva CFS and logistics Private Limited. The item "Trolley Bag" which were declared in Bill of lading No EGLV149500289883 dated 21.01.2025 as total of 316 cartons. However, only 55 cartons found during the examination of the cargo along with undeclared cargo viz., Remote Controlled Drift Wheel Car Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Classic Train Set with Tracks Toy, Rechargeable Die Cast Metal Classic Train Toy, Battery Operated Steam Train Toy, Battery Operated Radio-Controlled Classic Train Set Toy etc.

c. It appeared that the Importer had resorted to mis-declaration of the goods in contravention to the provisions of Customs Act, 1962 with an intention to import and clear the restricted/high valued goods. Hence the goods imported vide Bill of lading No EGLV149500289883 dated 21.01.2025, are liable for confiscation under Section 111 of the Customs Act, 1962. Therefore, the entire cargo covered under Bill of lading No EGLV149500289883 dated 21.01.2025 was seized under the provisions of Section 110 of the Customs Act, 1962 vide Seizure Memo dated 21.04.2025.

d . The subject Importer is under the Proprietorship of Shri. Wasim Gudusab Bhojagar, with registered address as Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka – 591307. In this regard, a

letter dated 27.06.2025 was forwarded to the Additional Commissioner of Customs, Mangaluru, requesting to execute search at the registered premises of M/s. W B Enterprises. The jurisdictional Customs Officers of Mangaluru Division had made enquiries at the nearby shops/houses located therein to identify the said address. But no such premises could be located. Further enquiries made with the local authorities also did not yield any results. Enquiry made with the Jurisdictional Sub Post Office, Kudchi also revealed that no such address exists with the said address. In this connection, it appears that by using fake/bogus address, the Importer/beneficial owner have attempted to clear policy violated goods by concealing the same along with mis-declared cover cargo.

e . **Violation of BIS Act, 2016:** The consignment included Toys which are notified under the Toys (Quality Control) Order, 2020 issued under Section 16 of the BIS Act, 2016. These goods require compulsory BIS certification and Standard Mark prior to import. The importer failed to furnish any BIS licence or certificate of conformity. Import of such goods without BIS certification is prohibited under Section 17 of the BIS Act, 2016, rendering the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

f. **Violation of EPR obligations under E-Waste (Management) Rules, 2022 (EP Act, 1986):** The consignment contains Schedule-I EEE viz., **Rechargeable Die Cast Metal Classic Train Toy and Hotwheel Car Toy etc** which attract EPR. The importer failed to furnish CPCB EPR Producer registration, EPR target compliance and RoHS documentation as mandated under Rule 4 (portal registration/ban on unregistered operations) and Rule 6 (Producer responsibilities; EPR targets per Schedule-III/IV) of the E-Waste (Management) Rules, 2022 as amended, framed under Sections 6, 8 and 25 of the Environment (Protection) Act, 1986. Accordingly, import and intended sale of the aforesaid EEE without EPR registration/compliance is contrary to “other law in force”, rendering the goods liable to confiscation under Section 111(d) read with Section 2(33) of the Customs Act, 1962, in addition to consequences under the EP Act/E-Waste Rules (including environmental compensation under the Rules).

g. In the absence of valid certification/license /registration, the aforementioned impugned goods, as detailed in preceding paragraphs,

appear to be falling within the meaning '**prohibited goods**' in terms of Section 2(33) of the Customs Act, 1962 and cannot be released in to domestic market.

h. As the mis-declared goods were found to be in contravention to the Customs Act, 1962 and other allied acts, the value of the impugned goods imported vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 merited determination as per Rule 12 of the Customs Valuation Rules, 2007 read with Rule 7 and Rule 9 of the Customs Valuation Rules, 2007. It has been observed that the value of the impugned goods from contemporaneous data has a very wide range which also includes goods of very high values and undervalued goods which are outliers and are arbitrary customs values or base values, which are liable to be rejected as it appears very low, indicating a cost much lower than its material cost. Therefore, we cannot accept the lowest of contemporaneous period data for these items. Hence, the valuation for the items in the current consignment is carried out based on Rule 7 read with Rule 9 of CVR, 2007.

i. The value of the impugned imported goods was determined as **₹. 36,34,826/-** (Table-V) pertaining to goods imported vide Bill of Lading No. EGLV149500289883 dated 21.01.2025 based on Rule 7 & 9 of CVR, 2007.

j. In view of the above, the total determined assessable value of the import consignment covered under Bill of Lading No. EGLV149500289883 dated 21.01.2025 is **₹. 36,34,826/-** and the duty payable on the goods is calculated to be **₹. 1,03,576/-** along with applicable interest under Section 47(2)(c) *ibid*, calculated from the date of import to the date of actual payment, as per Table V above.

k. The importer/IEC Holder Shri. Wasim Gudusab Bhojagar, Proprietor of M/s W B Enterprises (IEC – GJFPB7231E) has actively facilitated the import of goods in contravention of customs law, thereby attracting penal provisions under Section 112 of the Customs Act, 1962, for rendering the impugned goods liable for confiscation under Section 111 (d), 111 (l) & 111 (m) *ibid*.

l. Further, Shri. Wasim Gudusab Bhojagar, has made false and incorrect declaration and tried to facilitate the smuggling. Further, by

attempting to import contraband with incorrect particulars, causing use of false or incorrect import documents, he is liable for penalty under Section 114AA of Customs Act, 1962.

12. Whereas, it appears clear from the foregoing narration and legal provisions cited that, the importer has mis-declared, violated the applicable BIS, EPR provisions and DGFT Import policy and attempted to import the impugned goods in contravention of the provisions of the Customs Act, 1962 as discussed in the preceding paras above. Further, it appears that ***the contraventions committed by the Importer would have gone un-noticed but for the timely intervention by the department.***

13. In view of the foregoing acts of commissions and omissions, **M/s. W B Enterprises (IEC GJFPB7231E)** through its Proprietor **Shri. Wasim Gudusab Bhojagar**, is hereby called upon to **Show Cause** in writing **within 30 days of receipt of this notice** to the Additional Commissioner of Customs, Adjudication, Chennai-III (Preventive) Commissionerate, Custom House, Chennai, as to why:

a. The Assessable Value of the impugned goods detailed vide Table IV of para 7.8 *supra* should not be **determined** under **Rule 12** of the Customs Valuation Rules, 2007, read with **Section 14** of the Customs Act, 1962 and at **₹. 36,34,826/-** (Rupees Thirty Six Lakh Thirty Four Thousand Eight Hundred Twenty Six only) under **Rule 9** read with **Rule 7** of the Customs Valuation Rules, 2007;

b. The impugned imported goods detailed in Table IV under Sl No. 2 to 7 6 vide para 7.8 *supra* having **Assessable Value of ₹. 33,58,401/-** (Rupees Thirty Three Lakh Fifty Eight Thousand Four Hundred and One only) and imported vide Bill of Lading No. EGLV149500289883 dated 21.01.2025, in container no. EISU8522681, which were found to be undeclared/ concealed and thereafter seized vide Seizure Memorandum dated 21.04.2025, should not be **confiscated absolutely under Section 111(d), 111(l) and 111(m)** of the Customs Act, 1962 read with Bureau of Indian Standards Act, 2016; DGFT Import Policy; Foreign Trade Policy 2023; FT (D&R) Act, 1992; Legal Metrology Act, 2009 and Legal Metrology (Packaged Commodities) Rules, 2011; Environment (Protection) Act, 1986 and E-Waste (Management) Rules, 2022;

c . The impugned goods viz., **“Trolley Bag Set”** having **Assessable Value** of **₹. 2,76,425/-** (Rupees Two Lakh Seventy Six Thousand Four Hundred Twenty Five only) and imported vide Bill of Lading No. EGLV149500289883 dated 21.01.2025, in container no. EISU8522681, which were found to be grossly mis-declared and thereafter seized vide Seizure Memorandum dated 21.04.2025, should not be **confiscated under Section 111(d), 111(l) and 111(m)** of the Customs Act, 1962 read with Legal Metrology Act, 2009 and Legal Metrology (Packaged Commodities) Rules, 2011;

d . **Penalty** should not be imposed on **Shri. Wasim Gudusab Bhojagar** under the provisions of **Section 112** of the Customs Act, 1962 for rendering the goods liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 and

e . **Penalty** should not be imposed on **Shri. Wasim Gudusab Bhojagar**, under the provisions of **Section 114AA** of the Customs Act, 1962 for gross mis-declaration and policy violation as discussed above.

14. The Noticee in their written reply to this notice should produce all the evidence upon which they intend to rely upon in support of their defense and should state as to whether they desire to be heard in person. If no specific request is made in writing, it shall be presumed that they do not wish to be heard in person. If no reply to this notice is received from them within stipulated time period or if they fail to appear before the adjudicating authority for personal hearing as and when the case is posted for hearing, the case will be decided ex-parte on the basis of evidence available on record without any further notice to them.

15. The Department reserves the right to add, alter, amend, modify or supplement this Notice at any time on the basis of any evidence, material facts related to import of goods in question, which may come to the notice of the department after issuance of this Notice and prior to the adjudication of the case. Further, this Notice is served only with respect to the issue in the instant case and department reserves the right to issue Show Cause Notice on other issues relating to the Noticee.

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

17. All out efforts are underway to identify and to apprehend key conspirators who played crucial role in the smuggling of subject consignment. Separate action will be initiated against aforesaid persons, as and when they will be apprehended. The department reserves its right to add, amend, or modify, any part or portion of this Notice. Any such addendum, amendment, or modification if made, shall be deemed to be part and parcel of this Notice.

Digitally signed by
VIGNESH SAKTHIVEL
Date: 17-10-2025
15:45:13

VIGNESH SAKTHIVEL
ADDITIONAL COMMISSIONER OF CUSTOMS
SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (SIIB)
CHENNAI III (PREVENTIVE) COMMISSIONERATE

Encl: Relied-upon Documents as per Annexure.

To

M/s W B Enterprises (IEC – GJFPB7231E)
(through its Proprietor **Shri. Wasim Gudusab Bhojagar**)
Bhojagar Galli, 5th Main Road,
Bhojagar, Gokak, Belagavi, Karnataka - 591307.

Copy to:

1. The Additional Commissioner of Customs,
Preventive Adjudication Cell, Chennai III (Preventive).
pau-refunds-rewards@gov.in

2. The Additional Commissioner of Customs,
CHS Section, Chennai VIII (General). *(with request to display the SCN in the Notice Board).*
chschennai-sea@gov.in chsunitsea@gmail.com

Annexure to Relied-upon Documents of Investigation Report

Sl. No	RUD No.	Documents details
1	RUD 1	Bill of Lading No. EGLV149500289883 dated 21.01.2025
2	RUD 2	Detention letter dated 06.03.2025
3	RUD 3	Mahazar dated 21.03.2025
4	RUD 4	Seizure Memo dated 21.04.2025
5	RUD 5	Incident Report dated 29.07.2025 on address verification
6	RUD 6	Voluntary Statement of Shri T Anand (Assistant Manager, Evergreen Shipping Agency), dated 10.10.2025
7	RUD 7	Voluntary Statement of Shri Veeramuthu M (Customs Broker, Sealine Forwarders Pvt Ltd), dated 13.10.2025
8	RUD 8	Voluntary Statement of Shri Vijaya Cimman (Manager, Cimman Brothers International), dated 14.10.2025
9	RUD 9	Voluntary Statement of Shri Wasim Gudusab Bhojagar (Proprietor, M/s W B Enterprises), dated 16.10.2025
10	RUD 10	Market Survey



दूरभाष / Telephone: 25231207
फैक्स / Fax: 25242425
ईमेल/Email: pau-refunds-rewards@gov.in

प्रधान आयुक्त सीमा शुल्क कार्यालय चेन्नै - निवारक
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, (PREVENTIVE)
CHENNAI
सीमा शुल्क भवन, 60, राजाजी साली, चेन्नै-600 001.
CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI 600 001.

F.No. GEN/ADJ/ADC/2116/2025-ADJN

12-11-2025

DIN: 20251173MY00000010E4

SCN No. 114/2025-Chennai SEZ & FTWZ-Cus-Prev-CHN

Sub: Import of goods declared as “Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick” covered under the Z Type Bill of Entry No. 1000061 dated 23.01.2025 by M/s. W B Enterprises (IEC No. GJFPB7231E), Issuance of Show Cause Notice – Reg.

1. Z - type Bill of Entry No. 1000061 dated 23.01.2025 (RUD 1)

TABLE-I

Sl. No.	Details	Description
1	Importer	M/s. W B Enterprises, Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi Karnataka - 591307
2	IEC No.	GJFPB7231E
3	SEZ Unit	M/s. Cimman Brothers International, New Chennai Township Private Limited, Cheyyur SEZ
4	IEC of SEZ Unit	APUPT0933J
5	Item Description & Quantity in Bill of Entry	Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick; 11940 Kgs
6	Country of Consignment	China
7	Name of the Supplier	M/s. Shenzhen Bright of Industry Development Co. Ltd.
8	Declared Assessable	₹. 5,90,635/- &

	Value and Duty	₹. 2,46,404/-

2. DETENTION OF GOODS:

Based on specific intelligence developed by the Special Intelligence and Investigation Branch (SIIB), Preventive Commissionerate, Custom House, Chennai, that the goods imported vide Z – Type Bill of Entry No. 1000061 dated 23.01.2025 by M/s. W B Enterprises (IEC - GJFPB7231E) in Container No. CAIU9543654 declaring as “Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick” would be mis-declared, the subject consignment was detained at M/s. O Yard CFS, Chennai Container Terminal Pvt. Ltd., Administrative Building, Ground Floor, No. 1, Rajaji Salai, Chennai - 01 by SIIB, vide detention letter dated 17.02.2025 (**RUD 2**) for detailed examination.

3. EXAMINATION OF GOODS:

3.1. The examination of goods imported in container no. CAIU9543654 vide Z type Bill of Entry No. 1000061 dated 23.01.2025 imported by M/s. W B Enterprises was carried out under Mahazar dated 06.05.2025 (**RUD 3**) in the presence of two independent witnesses, Executive (Operations) of M/s. O Yard CFS, Executive (Operations) of the liner M/s. Interasia Shipping Lines India Pvt. Ltd. and Senior Executive of SEZ Unit M/s Cimman Brothers International. Before Examination, Weighment of the Container was carried out and the details are tabulated as below.

TABLE-II

S L · N o	CON TAIN ER No.	WEIGH MENT TICKE T No.	WT. AS PER CFS WEI GHMENT TICKET (I NCLUDING CONTAIN ER TARE WT.) IN KGS	CONTAIN ER TARE WEIGHT (I N KGS)	CARGO G ROSS WE IGHT (IN KGS)	DECLARED WEI GHT AS PER BIL L OF LADING (I N KGS)
1.	CAIU9543654	16676	15900	3780	12120	11940

3.2 The goods as declared in the Z - type Bill of Entry No. 1000061 dated 23.01.2025 are as detailed below in Table – III and the details of goods found during the examination is as detailed in the Table – IV below:

TABLE-III

SL. NO.	DESCRIPTION	DECLARED CTI	QUANTITY	UNIT

1	Plastic Dust Pan	3924 9090	2000	DOZ
2	Mop	9603 2900	426	DOZ
3	Hot Water Bag	4016 9590	1542	DOZ
4	Plastic Itching Stick	3926 9099	2064	DOZ

TABLE - IV

SL. NO	MARKINGS FOUND	DESCRIPTION OF GOODS	NO. OF CARTONS	PIECES PER CARTON	TOTAL NO. OF PIECES	NET WEIGHT PER CARTON (IN KGS)	NET WEIGHT (IN KGS)
1	CR-B001	Shoes (Unbranded)	40	30	1200	20.7	828
2	CR-B006	Shoes (Unbranded)	40	30	1200	22.5	898
3	CR-B008	Shoes (Unbranded)	40	30	1200	22.3	892
4	AJD-M17	Shoes (Unbranded)	14	30	420	27.7	387
5	CR-6076	Shoes (Unbranded)	16	30	480	28.8	461
6	FAHH-1276	Shoes (Unbranded)	12	30	360	26.7	320
7	CR-6065	Shoes (Unbranded)	20	30	600	30.0	600
8	FAHH-1265	Shoes (Unbranded)	15	30	450	29.0	435
9	CR-6066	Shoes (Unbranded)	16	30	480	30.3	484
10	FAHH-1266	Shoes (Unbranded)	12	30	360	30.5	366
11	CR-6067	Shoes (Unbranded)	12	30	360	30.6	367
12	FAHH-1267	Shoes (Unbranded)	8	30	240	29.8	238
13	CR-6062	Shoes (Unbranded)	45	30	1350	30.2	1359
14	FAHH-1262	Shoes (Unbranded)	30	30	900	30.2	906
15	AIMS-19	Hot Water Bag (Large)	50	60	3000	20.6	1030
16	AIMS-20	Hot Water Bag (Medium)	50	100	5000	22.5	1125
17	AIMS-21	Hot Water Bag (Small)	50	150	7500	20.5	1025
		Plastic Dust Pan					

18	AIMS-78	(Small)	6	240	1440	12.2	73
19	AIMS-29	Back Scratcher	10	500	5000	12.0	120
20	AIMS-237A	Wallpaper Roll	10	120	1200	16.6	166
TOTAL			496				12080

3.3 During the course of examination many undeclared items (Sl. No. 1-14 & 20 of Table – IV) viz., “Shoes (unbranded) and Wallpaper roll” were found along with goods “Plastic Dust Pan, Hot Water Bag and Plastic Itching Stick” which were declared in the Z - Type Bill of Entry No. 1000061 dated 23.01.2025. Further, the declared total weight of the goods in the subject Bill of Lading is 11940 Kgs, however on examination, the total weight of the cargo is found to be 12120 Kgs, which is 180 Kgs excess of the weight declared in Bill of Lading.

4. SEIZURE OF THE GOODS:

4.1 From the examination findings, it appeared that the Importer had tried to smuggle the restricted goods viz., “Shoes (unbranded)”, which require license/certification under Footwear made from Leather and other Materials (Quality Control) Order, 2024 read with BIS Act, 2016. Furthermore, in the absence of valid certification/ license/registration the aforementioned impugned goods appear to be falling within the meaning ‘*prohibited goods*’ in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) *ibid*.

4.2 Further by mis-declaring the goods viz., “Shoes (Unbranded) and Wallpaper Roll” with an intent to import and clear the undeclared/restricted goods, it appears that the said goods are liable for confiscation under Section 111 of the Customs Act, 1962 and are liable for seizure on the basis of examination Mahazar under the provisions of Section 110 *ibid*. Hence the entire cargo imported was seized under Seizure Memo dated 14.05.2025 (**RUD 4**).

5. SEARCH AT THE PREMISES OF THE IMPORTER:

5.1 M/s. W B Enterprises (IEC - GJFPB7231E) is under the Proprietorship of Shri. Wasim Gudusab Bhojagar, with registered address as Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka - 591307. In this regard, a letter dated 27.06.2025 was forwarded to the Additional Commissioner of Customs, O/o Commissioner of Customs, New Custom House, Panambur, Mangaluru, requesting to execute search at the registered premises of M/s. W B Enterprises. In this regard, the Assistant Commissioner vide letter dated 29.07.2025 has forwarded the incident report (**RUD 5**) wherein it is informed that the Customs Officers of Mangaluru Division had made enquiries at the

nearby shops/houses located therein to identify the address M/s. W B Enterprises, Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka - 591307. But no such premises could be located. Further enquiries made with the local authorities also did not yield any results. Enquiry made with the Jurisdictional Sub Post Office, Kudchi also revealed that no such address exists with the said address.

5.2 In view of the above, it appears that the **address verification by jurisdictional authorities** did not locate the premises; combined with the importer's own admission, this supports the inference of **non-functional/ fictitious address** used to attempt clearance of policy-violating goods.

6. VOLUNTARY STATEMENTS RECORDED:

6.1 STATEMENT OF SHRI. VIJAYA CIMMAN, MANAGER OF SEZ UNIT M/S. CIMMAN BROTHERS INTERNATIONAL (IEC - APUPT0933J) (RUD 6):

During the course of investigation, Shri. Vijaya Cimman, Manager & authorized representative of M/s. Cimman Brothers International was summoned on 14.10.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Z - type Bill of Entry No. 1000061 dated 23.01.2025 imported by M/s. W B Enterprises. In response to the said summons, Shri. Vijaya Cimman, representative of M/s Cimman Brothers International, appeared before SIIB on 14.10.2025 and gave his voluntary statement. In his voluntary statement, he inter-alia stated that:

- he is working as Manager at M/s. Cimman Brothers International Unit, New Chennai Township Private Limited, Seekinankuppam Village, Cheyyur Taluk, Kanchipuram - 603305 for more than a year; he supervises all the activities viz., movement of inward/outward cargo, documentation, marketing etc at M/s. Cimman Brothers International Unit; Smt. Thamizhselvi (PAN- APUPT0933J) is the proprietor of M/s. Cimman Brothers International Unit; he was the authorized representative of M/s. Cimman Brothers International Unit for giving the voluntary statement for Z - type Bill of Entry No. 1000061 dated 23.01.2025 imported by M/s. W B Enterprises.
- he had sent a mail dated 17.01.2025 to liner M/s. Interasia Shipping Lines India Private Limited requesting them for the movement of the Container No. CAIU9543654 vide Bill of Lading No. A78FX00326 dated 15.01.2025 by M/s. W B Enterprises (IEC - GJFPB7231E) to M/s. Cimman Brothers International based on the documents submitted by Shri. Wasim Gudusab Bhojagar, IEC holder of M/s. W B Enterprises.
- they have also filed Z - type Bill of Entry No. 1000061 dated 23.01.2025 in respect

of the goods imported vide Bill of Lading No. A78FX00326 dated 15.01.2025 by M/s. W B Enterprises;

- when asked about the procedure followed by M/s. Cimman Brothers International before filing the Bill of Entry, he replied that they receive Aadhar Card, IEC and PAN Card details of the importer either by mail/post or by hand; they verify the authenticity of these documents through various portals available on internet; Further, they visit the registered premises of the importer for verification of their office at the registered address.
- they have done verification Aadhar Card, IEC and PAN Card details of the importer M/s. W B Enterprises. However, they have not verified the registered addresses of the M/s. W B Enterprises.
- they were not aware of the mis-declaration of goods in the Container no. CAIU9543654 vide Z - type Bill of Entry No. 1000061 dated 23.01.2025 imported by M/s. W B Enterprises; they have filed Bill of Entry based on the documents submitted by the importer.
- he admitted that it was a mistake committed on the part of M/s. Cimman Brothers International for not completing the physical verification of registered premises of importer M/s. W B Enterprises. However, it is once again re-iterated that they were not aware of the mis-declaration/concealment of the goods; they have filed the Bill of Entry based on the documents received by them; he humbly submitted that they would not repeat this mistake again and requested to take a lenient view on them.

6.2 STATEMENT OF SHRI. WASIM GUDUSAB BHOJAGAR, IEC HOLDER OF M/S. W B ENTERPRISES (IEC – GJFPB7231E) (RUD 7):

In furtherance of Investigation and based on the statement of Shri. Vijaya Cimman, Manager of M/s. Cimman Brothers International, Shri. Wasim Gudusab Bhojagar, IEC holder & Proprietor of M/s. W B Enterprises (IEC – GJFPB7231E) was summoned on 16.10.2025 to appear and submit the relevant documents and provide the details related to the said consignment under subject Z - type Bill of Entry No. 1000061 dated 23.01.2025 imported by M/s. W B Enterprises (IEC – GJFPB7231E). In response to the said summons, Shri. Wasim Gudusab Bhojagar, IEC holder & Proprietor of M/s. W B Enterprises, appeared before SIIB on 16.10.2025 and gave his voluntary statement. In his voluntary statement dated 16.10.2025, he inter-alia stated that:

- he is the Proprietor and also the authorized signatory of M/s. W B Enterprises (IEC: GJFPB7231E), which is a Proprietorship firm; the firm was established in 2023. The IEC of the company was registered on 05/01/2024. The registered address of the company is Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka -

- M/s. W B Enterprises is mainly involved in the retail business of Plasticware and Stationary items; he had made imports from China only; He has little knowledge of the Customs rules, regulations and procedures including Classification and Notifications for the subject imported goods.
- M/s. Cimman Brothers International filed the Z - type Bill of Entry No. 1000061 dated 23.01.2025 for M/s. W B Enterprises (IEC: GJFPB7231E); he had submitted Bill of Lading document to M/s. Cimman Brothers International to file the subject Bill of Entry.
- “Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick” were the goods declared in subject Bill of Entry. The supplier is M/s. Shenzhen Bright of Industry Development Co. Ltd., China. He had placed order to the supplier through Whatsapp.
- the subject Container detained by the SIIB was the only consignment imported from the supplier M/s. Shenzhen Bright of Industry Development Co., Ltd, China by M/s. W B Enterprises.
- the Customs Tariff Head (CTH) for the goods was decided the Customs Broker M/s. Cimman Brothers International; the goods were imported for both retail and wholesale business to be carried out domestically.
- he had read and signed the Mahazar dated 06.05.2025 in respect of the examination proceedings carried with respect to subject Bill of Entry; he was aware of the mis-declaration in the subject Consignment; however, M/s. Cimman Brothers International was not aware of the mis-declaration in the subject consignment.
- he had read and signed the voluntary statement of Shri. Vijaya Cimman, Manager of M/s. Cimman Brothers International, Cheyyur SEZ and agree with the contents of the same.
- he was aware that the mis-declared goods imported in container no. CAIU9543654 vide Z - type Bill of Entry No. 1000061 dated 23.01.2025 require BIS License/authorization under BIS Act, 2016; he does not have BIS license/authorization for the same. Therefore, he had mis-declared the goods to clear them in order to evade the applicable licenses/ authorizations required.
- he had read and signed the letter dated 22.05.2025 from the Assistant Commissioner, Preventive Unit, Belagavi CGST; In this regard, he submitted that the registered address is his residential address and he lives at that address. However, he does not have any Board showing the name of M/s. W B Enterprises as he is currently not conducting business; he submitted that he would install the name board with GST details at registered premises as per law.
- he has not made payment for the subject consignment. Generally, he makes payment to the supplier after he receives goods.

- he had mis-declared the goods imported in Container No. CAIU9543654 vide Z - type Bill of Entry No. 1000061 dated 23.01.2025 as he did not have BIS license/authorization required for the import of Shoes; he requested to take a lenient view on him and complete the proceedings as soon as possible; he is ready to pay the applicable duty, fine and penalty as per Customs Act, 1962.

7. VALUATION OF GOODS:

7.1. From the investigation, the following facts emerge:

The importer had declared “Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick” in Z - type Bill of Entry No. 1000061 dated 23.01.2025. During the examination different goods viz., “Shoes (Unbranded) and Wallpaper Roll” were found along with the declared goods “Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick” in above-mentioned Bill of Entry. Due to incorrect declaration made in the Bill of Entry No. 1000061 dated 23.01.2025, it appeared that the value needs to be determined as per the provisions of Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 (hereinafter referred to as “CVR, 2007” for brevity).

7.2 Determination of the Value:

In the subject consignment imported vide Z - type Bill of Entry No. 1000061 dated 23.01.2025, it appeared that there is willful mis-declaration of goods by the importer. Hence, the same is liable to be determined proceeding sequentially in accordance with Rules 4 to 9 of CVR, 2007 read with Rule 12 of CVR, 2007.

7.3 Valuation of the goods under Rule 7 and Rule 9 of CVR, 2007:

For determining the value, data of contemporary imports from NIDB was taken into consideration by the SIIB. From the data, SIIB found that the value of the current consignment cannot be determined as per Rule 4 & Rule 5 of CVR, 2007 as the import of the identical imports were not noticed. Hence, as per Rule 6 of CVR, 2007 the impugned goods may therefore be valued based on the deductive method under Rule 7 of CVR, 2007. Further, for deductive value analysis under Rule 7, unit price details at which identical or similar imported goods are sold in India, Commission Cost, Profit, General Expenses, Cost of Transport, Insurance and associated costs incurred in India are required. For computed value analysis under Rule 8, detailed composition details of raw materials used, manufacturing cost details, expense details etc., are required from the manufacturer of goods. Since these details are not available, value cannot be decided solely as per Rule 7 or

8 of CVR, 2007. Accordingly, the value is re-determined on the basis of Rule 9 of the CVR, 2007. Rule 9 does not specify any method for re-determining the value but specifies the methods which cannot be used in re-determining the value of goods.

7.4 Rule 9: Residual method:

(1) Subject to the provisions of Rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India; Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of

- (i) the selling price in India of the goods produced in India;*
- (ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;*
- (iii) the price of the goods in the domestic market of the country of exportation;*
- (iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;*
- (v) the price of the goods for the export to a country other than India;*
- (vi) minimum customs values; or*
- (vii) arbitrary or fictitious values.*

7.5 The value has been determined on the basis of market data available in India under Rule 9 of CVR, 2007 along with the Rule 7 of CVR, 2007 for deduction of approximate values of Profit, Transport, storage cost, Duties etc. Rule 7 of CVR, 2007 is as follows:

Rule 7: Deductive value method:

(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions : –

- (i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;*

- (ii) the usual costs of transport and insurance and associated costs incurred within India;
- (iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.
- (2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.
- (3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.
- (b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

7.6 Therefore, for example, from the internet, it is noticed that the impugned imported goods are being sold at various amounts. We may therefore use the deductive method under the valuation rules in terms of rule 7 there under to work back the value. It is seen that generally the importer does not sell the entire lot of goods by himself due to the large quantity and due to the small off take at the retail store level and the time taken for storage on the shelf before sale, hence the sale takes place at least at two levels, the wholesaler who imports the goods and distributes them and the retailer who actually sells them. Each of them may be expected to sell the goods at a mark-up of at least 50 percent on their cost as the wholesale dealer would have to incur costs of transport, storage and delivery to various towns and his profit margin. As per Rule 9: residual method; the market values are taken from www.indiamart.com which is a business-to-business platform, and also it is seen that the items have minimum order quantity which resembles wholesale platforms. Assuming 100 as base price, to give the benefit of the doubt to the importers, the costing on deductive basis would be as follows:

Lowest average cost at which the goods are sold on wholesale = ₹.100/- per pc
 Less 10% towards storage and logistics costs = ₹. 6.667/-
 Less 10% towards transport costs= ₹. 6.667/-
 Less 30% towards margin of profit = ₹. 20.001/-
 Landed cost of the goods= ₹. 66.67/-
 Less duty @63.43% (EFFECTIVE DUTY =
 BCD@35%+SWS@10%+AIDC@Nil+IGST@18% = 63.43%)
 at which Shoes (Unbranded) are imported = ₹.25.88/-
 Import value = ₹.40.79/pc

Therefore, from the b2b website www.indiamart.com, it is seen that the impugned imported goods are being sold at various amounts. After taking all levies and margins into account, it is appropriate to value the items as mentioned below.

Using the above valuation principles, the valuation adopted to goods imported vide Z - type Bill of Entry No. 1000061 dated 23.01.2025 is as follows:

7.7 Valuation of actual imported goods pertaining to Bill of Entry No. 1000061 dated 23.01.2025:

The valuation of items in the table below is based on Rule 7 & 9 of Customs Valuation Rules, 2007.

TABLE - V

S L N O	DESCRIPTI ON OF THE ITEM	QU ANT ITY	U N I T	DECL ARED CTI	ACT UAL CTI	EFFEC TIVE D UTY	MARKET PRICE (IN RS.)	LANDED VALUE (I N RS.)	UNIT P RICE (I N RS.)	ASSESSABL E VALUE (I N RS.)	TOTAL DUTY (I N RS.)
1	Shoes (Unbra nded)	1200	P AI R S	#	6404 1190	63.43	1000	666.67	407.92	489506.21	*
2	Shoes (Unbra nded)	1200	P AI R S	#	6404 1190	63.43	800	533.33	326.34	391604.97	*
3	Shoes (Unbra nded)	1200	P AI R S	#	6404 1190	63.43	800	533.33	326.34	391604.97	*
4	Shoes (Unbra nded)	420	P AI R S	#	6404 1190	63.43	800	533.33	326.34	137061.74	*
5	Shoes (Unbra nded)	480	P AI R S	#	6404 1190	63.43	800	533.33	326.34	156641.99	*
6	Shoes (Unbra nded)	360	P AI R S	#	6404 1190	63.43	800	533.33	326.34	117481.49	*
7	Shoes (Unbra nded)	600	P AI R S	#	6404 1190	63.43	800	533.33	326.34	195802.48	*
8	Shoes (Unbra nded)	450	P AI R S	#	6404 1190	63.43	800	533.33	326.34	146851.86	*
9	Shoes (Unbra nded)	480	P AI R S	#	6404 1190	63.43	800	533.33	326.34	156641.99	*

10	Shoes (Unbranded)	360	P A I R S	#	6404 1190	63.43	800	533.33	326.34	117481.49	*
11	Shoes (Unbranded)	360	P A I R S	#	6404 1190	63.43	800	533.33	326.34	117481.49	*
12	Shoes (Unbranded)	240	P A I R S	#	6404 1190	63.43	800	533.33	326.34	78320.99	*
13	Shoes (Unbranded)	1350	P A I R S	#	6404 1190	63.43	700	466.67	285.55	385486.14	*
14	Shoes (Unbranded)	900	P A I R S	#	6404 1190	63.43	800	533.33	326.34	293703.73	*
15	Hot water bag (Large)	3000	P C S	4016 9590	4016 9590	43.96	70	46.67	32.42	97249.24	42750.76
16	Hot water bag (Medium)	5000	P C S	4016 9590	4016 9590	43.96	52	34.67	24.08	120403.82	52929.52
17	Hot water bag (Small)	7500	P C S	4016 9590	4016 9590	43.96	38	25.33	17.60	131981.11	58018.89
18	Plastic Dust pan (Small)	1440	P C S	3924 9090	3924 9090	37.47	45	30.00	21.82	31425.04	11774.96
19	Back scratcher	5000	P C S	3926 9099	3926 9099	37.47	8.5	5.67	4.12	20610.56	7722.78
20	Wallpaper roll	1200	P C S	4814 9000	4814 9000	30.98	51.5	34.33	26.21	31455.18	9744.82
								TOTAL		36.08,797	1.82,942

“#” - undeclared goods, “*” – Duty not calculated on BIS violated goods.

7.8 Total value and duty of the goods found during the examination of the consignment pertaining to the Bill of Entry No. 1000061 dated 23.01.2025 is calculated and tabulated as follows:

TABLE - VI

Sl. No.	Type of Goods	Assessable Value (in ₹.)	Total duty Payable (in ₹.)
1	Value of Policy Infringing goods liable for absolute confiscation	31,75,672/-	NA
2	Value of goods liable for confiscation	4,33,125/-	1,82,942/-

	TOTAL	36,08,797/-	1,82,942/-

Thus, the total determined assessable value of the import consignment covered under Z - type Bill of Entry No. 1000061 dated 23.01.2025 is ₹. 36,08,797/- and the duty payable is calculated to be ₹. 1,82,942/-. Further, the duty is not calculated for the BIS violated goods (Prohibited goods) viz., Shoes (Unbranded) as the same are liable for absolute confiscation and cannot be released in to domestic market.

8. IMPORT POLICY:

8.1 Bureau of Indian Standards (BIS) Act, 2016: The relevant provisions of BIS Act, 2016 and their applicability to the impugned goods are illustrated below:

Section 12. (1) *The Bureau may notify a specific or different conformity assessment scheme for any goods, article, process, system or service or for a group of goods, articles, processes, systems or services, as the case may be, with respect to any Indian Standard or any other standard in a manner as may be specified by regulations.*

(2) *The Bureau may establish a Standard Mark in relation to each of its conformity assessment schemes, which shall be of such design and contain such particulars as may be specified by regulations to represent a particular standard.*

Section 16. (1) *If the Central Government is of the opinion that it is necessary or expedient so to do in the public interest or for the protection of human, animal or plant health, safety of the environment, or prevention of unfair trade practices, or national security, it may, after consulting the Bureau, by an order published in the Official Gazette, notify*

(a) *goods or article of any scheduled industry, process, system or service; or*

(b) *essential requirements to which such goods, article, process, system or service, which shall conform to a standard and direct the use of the Standard Mark under a licence or certificate of conformity as compulsory on such goods, article, process, system or service.*

Section 17. (1) *No person shall manufacture, import, distribute, sell, hire, lease, store or exhibit for sale any such goods, article, process, system or service under sub-section (1) of section 16 (a) without a Standard Mark, except under a valid licence; or (b) notwithstanding that he has been granted a license, apply a Standard Mark, unless such goods, article, process, system or service conforms to the relevant standard or prescribed essential requirements.*

(2) *No person shall make a public claim, through advertisements, sales promotion leaflets, price lists or the like, that his goods, article, process, system or service conforms to an Indian standard or make such a declaration on the goods or article, without having a valid certificate of conformity or licence from the Bureau or any other authority approved by the Central Government under sub-section (2) of section 16.*

Section 29. (3) *Any person who contravenes the provisions of section 17 shall be*

punishable with imprisonment for a term which may extend up to two years or with fine which shall not be less than two lakh rupees for the first contravention and not be less than five lakh rupees for the second and subsequent contraventions, but may extend up to ten times the value of goods or articles produced or sold or offered to be sold or affixed or applied with a Standard Mark, including Hallmark, or with both: Provided that where the value of goods or articles produced or sold or offered to be sold cannot be determined, it shall be presumed that one year's production was in such contravention and the annual turnover in the previous financial year shall be taken as the value of goods or articles for such contravention.

(4) The offence under sub-section (3) shall be cognizable.

8.2 S.O. 1421(E).—In exercise of the powers conferred by sub-section (1) and (2) of section 16 read with subsection (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016), and in supersession of the Footwear made from Leather and other materials (Quality Control) Order, 2022, except as respects things done or omitted to be done before such supersession, the Central Government, after consulting the Bureau of Indian Standards, is of the opinion that it is necessary or expedient so to do in the public interest, hereby makes the following Order, namely:-

1. Short title and commencement.-(1) This Order may be called the Footwear made from Leather and other Materials (Quality Control) Order, 2024. (2) It shall come into force with effect from the 1st day of August, 2024.

2. Compulsory use of Standard Mark.- Goods or articles specified in the column (2) of the Table shall conform to the corresponding Indian Standard specified in the column (3) of the said Table and shall bear the Standard Mark under a license from the Bureau as per Scheme-I of Schedule-II of Bureau of Indian Standards (Conformity Assessment) Regulations, 2018: Provided that nothing in this Order shall apply to goods or articles meant for export: Provided further that nothing in this Order shall apply to micro and small manufacturing units as defined in section 7 of the Micro, Small and Medium Enterprises Development Act, 2006 (27 of 2006), as amended from time to time: Provided also that if any manufacturer certified by the Bureau or any manufacturer who has applied for Certification to the Bureau, declares prior to the Commencement of this Order, under sub-section (4) of section 18 of the Bureau of Indian Standards, Act 2016 (11 of 2016) its old stock of footwear products without Bureau of Indian Standards Mark manufactured or imported prior to such commencement, such manufacturer shall be permitted to sell or display or offer to sell such declared stock upto the 30th June, 2025.

3. Certification and enforcement authority.- The Bureau of Indian Standards shall be the certifying and enforcing authority for the goods or articles specified in the column (2) of the Table.

TABLE

Goods or articles	Indian Standard	Title of Indian Standard
(1)	(2)	(3)
Sports Footwear	IS 15844(Part-1): 2023	Sports Footwear - Part 1 General Purpose
	IS 15844(Part-2): 2023	Sports Footwear – Part 2 Performance Sports Footwear
	IS 15844(Part 3): 2024	Sports Footwear-Part 3 Professional Sports Footwear

8.3 The relevant portion from the Foreign Trade (Development and Regulation) Act, 1992 and Foreign Trade Policy 2023 are reproduced below:

Section 11: Contravention of provisions of this Act, rules, orders and Foreign Trade Policy:

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

Section 3: Powers to make provisions relating to imports and exports:

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

(2) The Central Government may also, by Order published in the Official Gazette, make provision for prohibiting, restricting or otherwise regulating, in all cases or in specified classes of cases and subject to such exceptions, if any, as may be made by or under the Order; the import or export of goods or services or technology: Provided that the provisions of this sub-section shall be applicable, in case of import or export of services or technology, only when the service or technology provider is availing benefits under the foreign trade policy or is dealing with specified services or specified technologies.

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

(4) Without prejudice to anything contained in any other law, rule, regulation, notification or order, no permit or licence shall be necessary for import or export of any goods, nor any goods shall be prohibited for import or export except, as may be required under this Act, or rules or orders made thereunder.

Section 5: Foreign Trade Policy:

The Central Government may, from time to time, formulate and announce, by

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

Foreign Trade Policy 2023:

Para 1.02 Amendment to FTP:

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

Para 2.01: Policy regarding Import /Exports of goods

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

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

8.4 The Legal Metrology (Packaged Commodities) Rules, 2011

As per the Ministry of Commerce & Industry Department of Commerce, Rule 6 of Legal Metrology (Packaged Commodities) Rules 2011. Every package shall bear a declaration thereon or on label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provision. Products when imported also will be subject to compliance of all the provisions of the said rules for the products into produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. The compliance of these shall be ensured before the import consignment of such commodities is cleared by Customs for home consumption. All pre-packaged commodities, imported into India, shall in particular carry the following declarations:

- a. Name and address of the importer;*
- b. Generic or common name of the commodity packed;*
- c. Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;*
- d. Month and year of packing in which the commodity is manufactured or packed or imported;*
- e. Maximum retail sale price at which the commodity in packaged form may be sold to the*

8.5 Circular No. 21/2008-Customs: *Attention is invited to the Board's Circular No.32/2001-Customs dated 31.5.2001 on the subject mentioned above, wherein, it was stated that import of packaged products covered by the Standards of Weights & Measures Act, 1976 (SWMA) or the Rules made there under or any other law, and DGFT's Notification No.44 (RE-2000)/1997-2002 dated 24.11.2000, cannot be allowed clearance into the country unless the Maximum Retail Price (MRP) / Retail Sale Price in India and certain other particulars have been declared on the package. No pre- packaged commodity shall be allowed entry into the country, unless such packages comply with all of the provisions of the said Rules and in particular carry the declarations regarding name and address of the importer; name of the commodity, net quantity in terms of standard unit of weights and measures, month and year of packing or importation and maximum retail sale price.*

8.6 Further, on examination of the goods it was noticed that the impugned imported goods were found in retail packing and such goods were capable of being sold in the loose without being repacked into any other packaging material when they are displayed in malls or shops fronts, hence the requirement for affixing MRP and other marks and numbers on each package, such as (a) Name and address of the importer, (b) name of the commodity, (c) quantity, (d) Month and year of packing/import; (e) Maximum retail sale price including all taxes, transport charges, and other costs, commissions to dealers etc., appeared compulsory for the goods imported in the consignment. As the goods were found in prepackaged condition without complying with the mandatory labeling requirements under Legal Metrology (Packaged Commodities) Rules, they become liable for confiscation under section 111(d) of Customs Act 1962.

8.7 In view of the investigation findings, it appears that the impugned imported goods viz., “Shoes (Unbranded)”, require BIS license/certification under Footwear made from Leather and other Materials (Quality Control) Order, 2024 read with BIS Act, 2016.

8.8 Furthermore, in the absence of valid certification/license/registration, the aforementioned impugned goods as detailed in preceding paragraphs, appear to be falling within the meaning '*prohibited goods*' in terms of Section 2(33) of the Customs Act, 1962 and are liable for confiscation in terms of Section 111(d) of the Customs Act, 1962.

9. LEGAL PROVISIONS:

9.1 The importer M/s. WB Enterprises (IEC - GJFPB7231E), had resorted to deliberate mis-declaration of the goods in the Z - type Bill of Entry No. 1000061 dated 23.01.2025 with an intention to import Shoes (Unbranded) without proper license/authorization attracting the following provisions:

Section 2(26) of Customs Act, 1962: *"importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner, beneficial owner or any person holding himself out to be the importer;*

Section 2 (33) of the Customs Act, 1962: *"prohibited goods" means any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods are permitted to be imported or exported have been complied with;*

Section 2(39) of Customs Act, 1962: *"smuggling", in relation to any goods, means any act or omission which will render such goods liable to confiscation under Section 111 and section 113;*

Section 11 of the Customs Act, 1962: *provides that the Central Government may, by issuance of notification in the official gazette, prohibit either absolutely or subject to such conditions as may be specified, import or export of goods for the purposes specified in subsection (2) of section 11 of the Customs Act, 1962. The Central Government may restrict or prohibit import and export of goods for the purpose of prevention of the contravention of any law for the time being in force, under clause (u) of subsection (2) of section 11 of Customs Act, 1962.*

9.2 SECTION 110 OF THE CUSTOMS ACT, 1962:

Seizure of goods, documents, and things:

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

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer; or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

9.3 SECTION 111 OF THE CUSTOMS ACT, 1962:

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;

(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;

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

9.4 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;

9.5 SECTION 114AA OF THE CUSTOMS ACT, 1962 PENALTY FOR USE OF FALSE AND INCORRECT MATERIAL:

10. Whereas, it appears from the foregoing discussions, that the importer has grossly mis-declared the impugned goods with an intention to clear restricted goods. As a result, the importer has attempted to clear the impugned goods in contravention of the provisions of the Customs Act, 1962 and allied acts as discussed in paras above, and thus have rendered the goods liable for confiscation under Section 111 (d), (l) & (m) of the Customs Act, 1962. As a result, the importer has rendered himself for penal action under **Section 112(a) of the Customs Act, 1962** for rendering the goods liable for confiscation under Section 111 *ibid*. In view of the willful mis-declaration, mis-statement, suppression of facts, it appears that the importer has rendered importer liable for penalty under **Section 114AA of the Customs Act, 1962.**

a. Based on the specific intelligence developed by SIIB, the goods imported by M/s. W B Enterprises that arrived in the Container bearing No. CAIU9543654 were detained by SIIB on 17.02.2025. The goods were declared as “Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick” as per Z - type Bill of Entry No. 1000061 dated 23.01.2025.

b. The goods covered under the said Z - type Bill of Entry No. 1000061 dated 23.01.2025, lying at M/s. O-Yard CFS were examined by the officers of SIIB under Mahazar dated 06.05.2025 in the presence of two independent witnesses, Executive (Operations) of M/s. O Yard CFS, Executive (Operations) of the liner M/s. Interasia Shipping Lines India Pvt. Ltd. and Senior Executive of SEZ Unit M/s Cimman Brothers International. The goods “Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick” which were declared in the subject Bill of Entry as total of 496 cartons. However, only 166 cartons of “Plastic Dust Pan, Hot Water Bag and Plastic Itching Stick” were found during the examination of the cargo along with 330 cartons of un-declared cargo viz., Shoes (Unbranded), Wallpaper Roll.

c. It appeared that the Importer had resorted to mis-declaration of the goods in contravention to the provisions of Customs Act, 1962 with an intention to import and clear the restricted/high valued goods. Hence the goods imported vide Bill of Entry No. 1000061

dated 23.01.2025, are liable for confiscation under Section 111 of the Customs Act, 1962. Therefore, the entire cargo covered under Bill of Entry No. 1000061 dated 23.01.2025 was seized under the provisions of Section 110 of the Customs Act, 1962 vide Seizure Memo dated 14.05.2025.

d. The subject Importer is under the Proprietorship of Shri. Wasim Gudusab Bhojagar, with registered address as Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka – 591307. In this regard, a letter dated 27.06.2025 was forwarded to the Additional Commissioner of Customs, Mangaluru, requesting to execute search at the registered premises of M/s. W B Enterprises. The jurisdictional Customs Officers of Mangaluru Division had made enquiries at the nearby shops/houses located therein to identify the said address. But no such premises could be located. Further enquiries made with the local authorities also did not yield any results. Enquiry made with the Jurisdictional Sub Post Office, Kudchi also revealed that no such address exists with the said address. In this connection, it appears that by using fake/bogus address, the Importer/beneficial owner have attempted to clear policy violated goods by concealing the same along with mis-declared cover cargo.

e. **Violation of BIS Act, 2016:** The consignment included “Shoes (Unbranded)” which are notified under the Footwear made from Leather and other Materials (Quality Control) Order, 2024 issued under Section 16 read with subsection (3) of section 25 of the Bureau of Indian Standards Act, 2016 (11 of 2016). These goods require compulsory BIS certification and Compulsory use of Standard Mark prior to import. The importer failed to furnish any BIS licence or certificate of conformity. Import of such goods without BIS certification is prohibited under Section 17 of the BIS Act, 2016, rendering the goods liable for confiscation under Section 111(d) of the Customs Act, 1962.

f. In the absence of valid certification/license /registration, the aforementioned impugned goods, as detailed in preceding paragraphs, appear to be falling within the meaning ‘prohibited goods’ in terms of Section 2(33) of the Customs Act, 1962 and cannot be released in to domestic market.

g. As the mis-declared goods were found to be in contravention to the Customs Act, 1962 and other allied acts, the value of the impugned goods imported vide Bill of Entry No. 1000061 dated 23.01.2025 merited determination as per Rule 12 of the Customs Valuation Rules, 2007 read with Rule 7 and Rule 9 of the Customs Valuation Rules, 2007. It has been observed that the value of the impugned goods from contemporaneous data has a very wide range which also includes goods of very high values and undervalued goods which are outliers and are arbitrary customs values or base values, which are liable to be

rejected as it appears very low, indicating a cost much lower than its material cost. Therefore, we cannot accept the lowest of contemporaneous period data for these items. Hence, the valuation for the items in the current consignment is carried out based on Rule 7 read with Rule 9 of CVR, 2007.

h. The value of the impugned imported goods was determined as **₹. 36,08,797/-** (Table-VI) pertaining to goods imported vide Bill of Entry No. 1000061 dated 23.01.2025 based on Rule 7 & 9 of CVR, 2007.

i. In view of the above, the total determined assessable value of the import consignment covered under Bill of Entry No. 1000061 dated 23.01.2025 is **₹. 36,08,797/-** and the duty payable on the goods is calculated to be **₹. 1,82,942/-** along with applicable interest under Section 47(2)(c) *ibid*, calculated from the date of import to the date of actual payment, as per Table VI above.

12. Whereas, it appears clear from the foregoing narration and legal provisions cited that, the importer has mis-declared, violated the applicable BIS, and DGFT Import policy and attempted to Import the impugned goods in contravention of the provisions of the Customs Act, 1962 as discussed in the preceding paras above. Further, it appears that the contraventions committed by the Importer would have gone un-noticed but for the timely intervention by the department.

13. In view of the foregoing, in respect of the import covered under Bill of Entry: 1000061 dated 23.01.2025, the importer M/s. WB Enterprises through its proprietor Shri. Wasim Gudusab Bhojagar is called upon to show cause to the Additional Commissioner of Customs, Chennai Preventive Commissionerate, Custom House, No. 60, Rajaji Salai, Chennai – 600001 within 30 days of the receipt of this Notice, as to why:

a) The declared assessable value of Rs. 5,90,635/-(Rupees Five Lakh Ninety Thousand Six Hundred and Thirty-Five Only) in the Bill of Entry No. 1000061 dated 23.01.2025 should not be rejected and re-determined at Rs. **36,08,797/-**-(Rupees Thirty-Six Lakh Eight Thousand Seven Hundred and Ninety-Seven Only).

b) the undeclared BIS-infringing goods, pertaining to Bill of Entry No. 1000061 dated 23.01.2025 with a re-determined assessable value of Rs. Rs. 31,75,672/- (Table V) should not be confiscated under Section 111(d), 111(l) & 111(m) of Customs Act, 1962;

c) The undervalued declared goods i.e. Plastic Dust Pan, Mop, Hot Water Bag and Plastic Itching Stick (not violating any import policy), pertaining to Bill of Entry No. 1000061 dated 23.01.2025 with a re-determined value of Rs. 4,33,125/- should not be Confiscated under Section 111(l) & 111(m) of Customs Act, 1962;

d) Penalty under Section 112 (a) of the Customs Act, 1962 should not be imposed on the importer M/s. WB Enterprises for rendering the goods liable to confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act 1962.

e) Penalty under Section 114AA of the Customs Act, 1962 should not be imposed on the importer M/s. WB Enterprises for submission of false documents to Customs.

14. The Noticee is required to submit along with their replies, if any, all the documents and materials that they propose to rely upon in their defence and also state in their reply or otherwise within the above- stipulated period whether they would like to be heard in person by the adjudicating authority before the case is decided. If no specific request is made in this regard or if no reply is received, within the time stated above, or if they do not appear for personal hearing at the date and time fixed thereof by the adjudicating authority, it will be presumed that they do not desire a personal hearing and that they have nothing to say in reply and the issues would be decided ex-parte on the basis of material available on record without any further reference to them.

15. This notice has been issued under the provisions of Section 124 of the Customs Act, 1962 without prejudice to any other action that is being or may be taken against them or any other person concerned, covered and / or not covered by this Show Cause Notice under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Republic of India.

16. The department reserves the right to amend or add to this notice after receipt of further evidence, if any, as discussed in foregoing paragraphs. The Department reserves its right to amend, modify or supplement this Show Cause Notice at any time prior to the adjudication of the case.

Digitally signed by
SRINIVASA RAO Y

Date: 12-11-2025

13:01:26 Y SRINIVASA RAO

**ADDITIONAL COMMISSIONER OF CUSTOMS
PREVENTIVE COMMISSIONERATE**

To

M/s. W B Enterprises,
Bhojagar Galli, 5th Main Road,
Bhojagar, Gokak, Belagavi
Karnataka - 591307

Copy to:

- 1) Office of the Development Commissioner, MEPZ-SEZ, Chennai- 600 045;
- 2) The Deputy Commissioner of Customs, SIIB, Custom House, Chennai;
- 3) Notice Board.

Annexure to Relied-upon Documents

Sl. No	RUD No.	Documents details
1	RUD1	Z - Type Bill of Entry No. 1000061 dated 23.01.2025
2	RUD 2	Detention letter dated 17.02.2025
3	RUD 3	Mahazar dated 06.05.2025
4	RUD 4	Seizure Memo dated 14.05.2025
5	RUD 5	Incident Report dated 29.07.2025 on address verification
6	RUD 6	Voluntary Statement of Shri Vijaya Cimman (Manager, Cimman Brothers International), dated 14.10.2025
7	RUD 7	Voluntary Statement of Shri Wasim Gudusab Bhojagar (Proprietor, M/s W B Enterprises), dated 16.10.2025
8	RUD 8	Market Survey



भारतसरकार / GOVERNMENT OF INDIA
वित्तमंत्रालय / MINISTRY OF FINANCE
राजस्वविभाग / DEPARTMENT OF REVENUE
प्रधानआयुक्तसीमाशुल्ककार्यालय, चेन्नई-III
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III
सीमाशुल्कभवन, न.60, राजाजीसाले, चेन्नई - 600 001.
CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI - 600 001
दूरभाष/ Telephone: 044-25231207, फ़ैक्स/Fax: 044-25242425
ईमेल/e-mail: pcommr3-cuschn@gov.in

File No.: GEN/SIIB/7/2025-SIIB

Date: As e-Signed

DIGIT ID: C-050-230625-202&C-050-230625-203

SHOW CAUSE NOTICE
ISSUED UNDER SECTION 124 OF THE CUSTOMS ACT, 1962

Subject: M/s WB Enterprises (IEC: GJFPB7231E) – Import of goods declared as “Plastic Cleaning Brush and MOP” covered under Bill of Lading No. CANCEB25001273 dated 25.01.2025 in 1*40ft Container Bearing No. TXGU6720963 and goods declared as “Plastic Dust Pan, Plastic Cleaning Brush, and Foot Scrubber” covered under and Bill of Lading No. EGLV147500035002 dated 25.01.2025 in 1*40ft Container Bearing No. GAOU7309224 – Mis-declaration of goods and violation of the provisions of the Customs Act, 1962, the BIS Act, 2016, and the IP Rules, 2007 – Issuance of Show Cause Notice – Reg.

1. Bill of Lading No. CANCB25001273 dated 25.01.2025, Container No. TXGU6720963 (RUD 1) :

TABLE-I

Sl. No.	Details	Description
1	Importer	M/s. W B Enterprises, Bhojagar Galli,5 th Main Road, Bhojagar, Gokak, Belagavi Karnataka - 591307.
2	IEC No.	GJFPB7231E
3	IGM No.	1120783 dt. 27.01.2025
4	Customs Broker	-NA- (Bill of Entry not filed).
5	Item Description & Quantity in Bill of Lading	Plastic Cleaning Brush, MOP and 9,890 Kgs
6	Country of Consignment	China
7	Name of the Supplier	M/s. Jinzhai County Blossom Import and Export Trading Co. Ltd.,

2. Bill of Lading No. EGLV147500035002 dated 25.01.2025, Container No. GAOU7309224 (RUD 2)

TABLE-II

Sl.	Details	Description

No.		
1	Importer	M/s. W B Enterprises, Bhojagar Galli, 5 th Main Road, Bhojagar, Gokak, Belagavi Karnataka - 591307
2	IEC No.	GJFPB7231E
3	IGM No.	1120783 dt. 27.01.2025
4	Customs Broker	-NA- (Bill of Entry not filed)
5	Item Description & Quantity in Bill of Lading	Plastic Dust Pan, Plastic Cleaning Brush, and Foot Scrubber and 9,120 Kgs
6	Country of Consignment	China
7	Name of the Supplier	M/s. Guangzhou Yaohuang Trade Co. Ltd.

2. Detention of goods :

Based on specific intelligence developed by the Special Intelligence and Investigation Branch (SIIB), Preventive Commissionerate, Custom House, Chennai, indicating that the goods imported by M/s WB Enterprises (IEC: GJFPB7231E) vide Bill of Lading No. CANCB25001273 dated 25.01.2025 in Container No. TXGU6720963, declared as "Plastic Cleaning Brush," were likely to be mis-declared, the said consignment was detained at M/s Kailash Shipping Services Pvt. Ltd., CFS, Vichur Road, Manali New Town, Chennai – 600 103 vide detention letter dated 08.03.2025 **(RUD 3)**. Similarly, the goods imported under Bill of Lading No. EGLV147500035002 dated 25.01.2025 in Container No. GAOU7309224, declared as "Plastic Dust Pan, Plastic Cleaning Brush, and Foot Scrubber," were detained at M/s Sattva Vichoor CFS, Sattva 2, Vichoor, Chennai – 600 103 by SIIB vide detention letter dated 08.03.2025 **(RUD 4)** for detailed examination.

3. EXAMINATION OF GOODS IMPORTED UNDER BILL OF LADING NO. CANCB25001273 Dated 25.01.2025 :

3.1. The examination of goods imported in Container No. TXGU6720963 vide Bill of Lading No. CANCB25001273 dated 25.01.2025 imported by M/s. WB Enterprises was carried out under Mahazar dated 21.04.2025 **(RUD 5)** in the presence of two independent witnesses, representative from the liner M/s. RCL Agencies East India Pvt. Ltd., Custodian of M/s Kailash Shipping Services Pvt Limited, Container Freight Station, Vichur Road Manali New Town, Chennai – 60103. Before Examination, Weighment was done for the Container and the details are tabulated as below :

TABLE-III

Cont	Weigh	Gross wt. of Loaded Con	Contain	Cargo Net wt. a	Cargo Wt

Bill No.	Bill Slip No.	Weight in Kgs (including Container Tare Wt.)	Net Tare Wt. (in Kgs)	Weight per weighing slip (in kgs)	Weight as per Bill in Kgs
TXGU6720963	KSS/Weight/2526/2605	13700	3700	10000	9890

3.2 During the course of examination of the Container No. TXGU6720963 pertaining to Bill of Lading No. CANCB25001273 dated 25.01.2025, the details of goods found are tabulated as under:

TABLE-IV

S. No.	Item Description (based on visual appearance)	No. of Cartons	No. of Pcs Per Carton	Total No. of Pcs
1	Silicone Spatula (cooking purpose)	20	360	7200
2	Silicone Brush (cooking purpose)	29	360	10440
3	Foot brush With Loofah	15	250	3750
4	Chocolate Mold	20	240	4800
5	Dental Floss/Toothpick	50	600	30000
6	Mop stick	15	35	525
7	NIKE AIR UTEMPO Slides	22	36	792
8	NIKE JDI Slides	4	36	144
9	PUMA Slides	3	60	180
10	NIKE Slides	9	60	540
11	Skechers Hyper Slides	25	36	900
12	NIKE Slides	304	36	10944
13	NIKE AIR MARX Camden Slides	9	36	324
14	NIKE JDI Slides	62	60	3720
15	NIKE Reactx Shoes	4	36	144
16	Onitsuka Tiger Shoes	4	36	144
17	NIKE AIR Jordan Shoes	10	36	360
18	Adidas Shoes	6	36	216
19	NIKE Shoes	10	36	360
20	NIKE AIR Shoes	5	36	180
21	PUMA Shoes (Petronas)	6	36	216
22	Skechers Men's Go Walk	5	36	180
	Total No. of Cartons	637	Total No. of Pcs	76059

3.2.1. From Table-IV, it has been observed that a total of 22 types of items were found in 637 cartons. Out of these 637 cartons, 622 cartons were found to contain misdeclared branded shoes and slides (slippers).

3.2.2. The undeclared goods i.e. Shoes Pairs at Sl Nos. 15 to 22, as mentioned in Table-IV above should conform to the Indian Standard IS 15844 (Part-1): 2023 – Sports Footwear-Part 1 General Purpose as per

Footwear made from Leather and other materials (Quality Control) Order, 2024 and should bear the Standard Mark under a license from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018.

3.2.3. The undeclared goods i.e., Slides (different brand) from Serial Nos. 7 to 14, as mentioned in Table-IV above should conform to the Indian Standard IS 6721: 2023 – Sandal and Slippers as per Footwear made from All Rubber and all Polymeric Material and its components (Quality Control) Order, 2024 and should bear the Standard Mark under a license from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018.

3.2.4. The BIS certification for footwear is a crucial process that ensures that footwear products meet the necessary safety, quality, and performance standards.

3.2.5. The undeclared goods i.e. Shoes and Slides belonging to Brands such as Nike Air, Nike Jdi, Puma, Nike, Skechers, Onitsuka Tiger, Nike Air Jordan, Adidas, etc., appeared to be infringing Intellectual Property Rights as per the Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007. "Goods infringing intellectual property rights" means any goods which are made, reproduced, put into circulation or otherwise used in breach of the intellectual property laws in India or outside India and without the consent of the right holder or a person duly authorized to do so by the right holder.

4. EXAMINATION OF GOODS IMPORTED UNDER BILL OF LADING NO. EGLV147500035002 dated 25.01.2025 :

4.1. The examination of goods imported in Container No. GAOU7309224 vide Bill of Lading No. EGLV147500035002 dated 25.01.2025 imported by M/s. WB Enterprises was carried out under Mahazar dated 19.05.2025 **(RUD 6)** in the presence of two independent witnesses, representative from the liner, M/s. Evergreen Shipping Agency (India) Pvt. Ltd., Custodian of M/s. Sattva CFS and Logistics Private Limited, No.125/1, Ammankulam, Vichoor Village, Manali New Town, Chennai - 600103.. Before Examination, Weighment was done for the Container and the details are tabulated as below :

TABLE-V

Container No.	Weighment Ticket No.	Wt. as per CFS weighment Ticket (including Container Tare Wt.)	Container Tare weight (in Kgs)	Net weight of Cargo (in Kgs)	Gross Weight as per Bill of Lading (in

					Kgs)
GAOU7309224	22/79928	12900	3750	9150	9120
	Dt.19.05.2025				

4 . 2 . During the course of examination of the Container No. GAOU7309224 pertaining to Bill of Lading No. EGLV147500035002 dated 25.01.2025, the details of goods found are tabulated as under:

TABLE-VI

Sl. No.	MARKING S ON CAR TONS	BRAND ME NTIONED O N ITEM	DESCRIPTION OF THE GOODS	No. o f Cart ons	No. of p cs per c arton	Tot al Pcs	Wt. p er car ton	Tot al Wt.
1	CR-K120	UNBRANDE D	SPORTS SHOES	8	30	240	-	-
2	CR-99110	UNBRANDE D	SPORTS SHOES	6	30	180	-	-
3	CR-A60	UNBRANDE D	SHOES	26	30	780	-	-
4	CR-K87	UNBRANDE D	SHOES	12	30	360	-	-
5	CR-6090	FASHION	SHOES	71	30	2130	-	-
6	FAHH-1290	FASHION	SHOES	35	30	1050	-	-
7	CR-6091	FASHION	SHOES	56	30	1680	-	-
8	FAHH-1291	FASHION	SHOES	23	30	690	-	-
9	2299-9	UNBRANDE D	SLIPPER UPPERS	15	200	3000	21	315
10	2299B	UNBRANDE D	SLIPPER UPPERS	15	200	3000	21	315
11	2299L	UNBRANDE D	SLIPPER UPPERS	9	200	1800	21	189
12	2299-7	UNBRANDE D	SLIPPER UPPERS	9	200	1800	21	189
13	2299-J	UNBRANDE D	SLIPPER UPPERS	15	204	3060	21	315
14	2299-N	UNBRANDE D	SLIPPER UPPERS	20	204	4080	21	420
15	2299-P	UNBRANDE D	SLIPPER UPPERS	20	204	4080	21	420
16	2299-A	UNBRANDE D	SLIPPER UPPERS	20	204	4080	21	420

17	2299-NK	UNBRANDED	SLIPPER UPPERS	20	204	4080	21	420
18	AIMS-78	UNBRANDED	PLASTIC MINI DUSTING PAN	30	240	7200	12	360
19	AIMS-248A	UNBRANDED	PLASTIC WASHING BRUSH	3	240	720	17.7	53.1
20	AIMS-248B	UNBRANDED	DISH SCRUBBER WITH PLASTIC HANDLE	1	300	300	16.3	16.3
21	AIMS-248C	UNBRANDED	PLASTIC WASHING BRUSH	4	320	1280	27.3	109
22	AIMS-76	UNBRANDED	PLASTIC DISH BRUSH WITH SOAP DISPENSER	1	420	420	17	17
23	AIMS-30	UNBRANDED	4 STEP PEDICURE PADDLE	3	288	864	14	42
24	AIMS-17	DORCO	TOOTHBRUSH	20	576	11520	16.6	332
			Total No. of Cartons	442				

4.2.1. From Table-VI, it has been observed that a total of 24 types of items were found in 442 cartons. All 442 cartons were found to contain misdeclared goods, including unbranded shoes, slipper uppers, plastic washing brushes, toothbrushes, plastic dish brushes with soap dispensers, etc. None of the items found during the examination matched the declarations made in the Bill of Lading

4.2.2. The undeclared goods i.e. Shoes Pairs at Sl Nos. 1 to 8, as mentioned in Table-VI above should conform to the Indian Standard IS 15844 (Part-1): 2023 – Sports Footwear-Part 1 General Purpose as per Footwear made from Leather and other materials (Quality Control) Order, 2024 and should bear the Standard Mark under a license from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018.

4.2.3. The undeclared goods i.e., Slipper Uppers from Serial Nos. 9 to 17, as mentioned in Table-VI above should conform to the Indian Standard IS 6721: 2023 – Sandal and Slippers as per Footwear made from All Rubber and all Polymeric Material and its components (Quality Control) Order, 2024 and should bear the Standard Mark under a license from the Bureau

4.2.4. The BIS certification for footwear is a crucial process that ensures that footwear products meet the necessary safety, quality, and performance standards.

5.1 Sub-Section 46(4) of the Customs Act, 1962 states as follows:

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

- 5.2 From the foregoing findings, it appeared that the Importer has resorted to mis-declaration of the goods in contravention to the provisions of Section 46(4) of Custom Act, 1962 with an intention to import and clear the undeclared goods. It appeared that the importer has contravened the provisions of Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 read with Footwear made from Leather and other materials (Quality Control) Order, 2024 read with Footwear made from All Rubber and all Polymeric Material and its components (Quality Control) Order, 2024 and Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 (IPR Rules). In view of the above, it appeared that the goods imported vide Bill of Lading No. CANCB25001273 dated 25.01.2025 and EGLV147500035002 dated 25.01.2025 are liable for confiscation under Section 111 of the Customs Act, 1962 and are liable for seizure on the basis of examination Mahazars under the provisions of Section 110 of the Customs Act, 1962. Hence the entire cargo imported vide Bill of Lading No. CANCB25001273 dated 25.01.2025 were seized vide seizure memo dated 12.06.2025 in file no. GEN/SIIB/7/2025-SIIB **(RUD 7)** & the entire cargo imported vide Bill of Lading No. EGLV147500035002 dated 25.01.2025 were seized under Seizure Memo dated 12.06.2025 in file no. GEN/INV/218/2025-SIIB **(RUD 8)**.

5.1 Investigation into IPR Violation in the goods imported vide Bill of Lading No. CANCB25001273 dated 25.01.2025:

515

JDI, Nike Reactx, Onitsuka Tiger, Nike Air Jordan, Adidas, Nike Air” found on the goods during the examination. The details of the IPR right holders of the brands registered with Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 given by the IPR Cell under Note dated 09.07.2025 **(RUD 9)** are mentioned in Table-VII below.

TABLE-VII

Sl. No.	BRAND NAME	DESCRIPTION OF THE GOODS	DETAILS OF THE IPR RIGHT HOLDER (IF REGISTERED)
1	Nike Air Utempo	Slides	mail@thelegist.com
2	Nike JDI	Slides	mail@thelegist.com
3	Puma	Slides	rsethi@rnaip.com
4	Nike	Slides	mail@thelegist.com
5	Skechers Hyper	Slides	tm.mumbai@azbpartners.com
6	Nike	Slides	mail@thelegist.com
7	Nike Air Marx Camden	Slides	mail@thelegist.com
8	Nike JDI	Slides	mail@thelegist.com
9	Nike Reactx	Shoes	mail@thelegist.com
10	Onitsuka Tiger	Shoes	customs@unitedandunited.com
11	Nike Air Jordan	Shoes	mail@thelegist.com
12	Adidas	Shoes	mail@thelegist.com
13	Nike	Shoes	mail@thelegist.com
14	Nike Air	Shoes	mail@thelegist.com
15	Puma	Shoes	rsethi@rnaip.com
16	Skechers Men's Go Walk	Shoes	tm.mumbai@azbpartners.com

5.1.2 As per IPR Rules, 2007, the goods suspected to be infringing on IP Rights had been detained and the above Right Holders (POA Holder) had been informed about the suspension of clearance of the goods (Rule 7 (2)). The right holders had also submitted to this section, intimating their decision to join proceedings under Rule 3 of IPR Rules, 2007. The Authorized Representatives of the right holders had been provided with the photographs/samples of the goods for examination, testing, and analysis to assist in determining the infringement.

5.1.3 The Right Holders/ Authorized Representatives had physically verified the representative samples and submitted their technical reports **(RUD 10)**. The details of the technical reports are as mentioned in the below Table.

TABLE-VIII

S.No	Brand Name	Goods Description	Qty (In Prs)	Report Received Date	Remarks
1	Nike Air Utempo	Slides	792	01.12.2025	Counterfeit
2	Nike JDI	Slides	144	01.12.2025	Counterfeit

3	Puma	Slides	180	08.08.2025	Counterfeit
4	Nike	Slides	540	01.12.2025	Counterfeit
5	Skechers Hyper	Slides	900	15.08.2025	Counterfeit
6	Nike	Slides	10944	01.12.2025	Counterfeit
7	Nike Air Marx Camden	Slides	324	01.12.2025	Counterfeit
8	Nike JDI	Slides	3720	01.12.2025	Counterfeit
9	Nike Reactx	Shoes	144	01.12.2025	Counterfeit
10	Onitsuka Tiger	Shoes	144	06.08.2025	Counterfeit
11	Nike Air Jordan	Shoes	360	01.12.2025	Counterfeit
12	Adidas	Shoes	216	01.12.2025	Counterfeit
13	Nike	Shoes	360	01.12.2025	Counterfeit
14	Nike Air	Shoes	180	01.12.2025	Counterfeit
15	Puma	Shoes	216	08.08.2025	Counterfeit
16	Skechers Men's Go Walk	Shoes	180	15.08.2025	Counterfeit

5.2 Investigation into IPR Violation in the goods imported vide BILL Of LADING NO. EGLV147500035002 dated 25.01.2025 :

5.2.1 A Note dated 18.11.2025 was sent to the IPR Cell for the verification of the details of the right holders of the brands i.e. "Fashion" found on the goods during the examination. The details of the IPR right holders of the brands registered with Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007 given by the IPR Cell under Note dated 19.11.2025 (**RUD 11**) are mentioned in Table-IX below.

TABLE-IX

Sl. No.	BRAND NAME	DESCRIPTION OF THE GOODS	DETAILS OF THE IPR RIGHT HOLDER (IF REGISTERED)
1	Fashion	Shoes	Not Registered

5.3 Further, the Concerned Right Holders/Authorized Representatives of the above-mentioned brands was intimated to execute Bond of an amount equivalent to 110% of the value of the detained goods, along with security in the form of a Bank Guarantee/Fixed Deposit equivalent to 25% of the bond value in terms of the IPR Rules, 2007, as amended, read with relevant Board's Circulars/Instructions for initiating further proceedings. They were informed to submit the necessary Bond and Securities (Bank Guarantee/Fixed Deposits) with respect to IPR Infringing goods.

6. SEARCH CONDUCTED IN THE INVESTGATION:

6.1 SEARCH CONDUCTED AT THE PREMISES OF THE IMPORTER:

M/s WB Enterprises (IEC: GJFPB7231E) is a proprietorship concern of Shri Wasim Gudusab Bhojagar, with its registered address at Bhojagar

Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka – 591307. The premises of the importer, M/s WB Enterprises (IEC: GJFPB7231E), were searched by the officers of Customs Division, Karwar, and the outcome of the search was recorded in the Mahazar dated 24.07.2025 (**RUD 12**). During the search, it was found that the location is a residential house and that no such business entity existed at the said address. The house was thoroughly searched by the officers; however, no dutiable or prohibited goods, nor any incriminating documents, were found.

In view of the above, it appears that that the stated address is either fictitious or not maintained as a functional business premises, which supports the inference that the Importer/beneficial owner have attempted to clear policy violated goods by mis-declaring the cargo.

7. STATEMENT RECORDED:

7 . 1 Statement of Liner Representative, Shri Magesh M, dated 04.07.2025, for Bill of Lading No. EGLV147500035002 dated 25.01.2025 and Container No. GAOU7309224 (RUD 13):

A summons was issued on 04.07.2025 to Shri Magesh M, directing him to appear, submit the relevant documents, and provide details related to the consignment imported under Bill of Lading No. EGLV147500035002 dated 25.01.2025. In response to the summons, Shri Magesh M appeared before SIIB on 04.07.2025 and gave his voluntary statement. In his voluntary statement dated 04.07.2025, apart from his personal details, he inter alia stated that:

- He is working as Manager in Evergreen Shipping Agency (India) Pvt. Ltd., Chennai from 2005.
- As Manager – Customer Service, he handle monitoring import export documentation and coordination with consignees/importer regarding DO charges, delivery, etc. and also coordinate with customs and immigration officials in respect of documentation and boarding process.
- As per procedure, the shipper or booking agent approaches the liner at the load port to book a container. Once confirmed, the container is allotted and all required details and documents are submitted online. After stuffing, the shipper uploads shipping instructions for processing the Bill of Lading (BL), which is issued once the container is loaded on the vessel. These instructions include shipper and consignee details, cargo description, container and seal numbers, weight, packages, IEC details, and email ID. On arrival in India, the container may move as DPD–DPD, DPD–SEZ, DPD–CFS, or PNR; if no request is made, it is sent to the liner’s nominated CFS, where the Delivery Order is issued. Before issuing the BL, the liner verifies the

container number, seal number, cargo description, package details, and gross weight as per the shipping instructions.

- With respect to the import of goods in Container No. GAOU7309224 under Bill of Lading No. EGLV147500035002 in IGM No. 1120783 dated 27.01.2025, the shipper, GUANGZHOU YAOHUANG TRADE CO. LTD, submitted the shipping instructions. After the container was loaded on the vessel, the load port agents issued the Bill of Lading based on those instructions. Before the vessel's arrival, the IGM was filed with Chennai Customs as per the BL data received from the port of loading.
- M/s. W B Enterprises (IEC: GJFPB7231E) is the importer of the goods in Container No. GAOU7309224 under Bill of Lading No. EGLV147500035002 in IGM No. 1120783 dated 27.01.2025; however, no KYC verification was carried out for this shipment. The liner conducts KYC only after receiving a Delivery Order (DO) invoice request, at which point a KYC form requiring PAN, IEC (for exports), and GST details is issued and verified on the GST portal. Since no request for a DO invoice was received for this consignment, the consignee's KYC was not verified.
- They did not receive any communication regarding the container's destination while filing the IGM, so Container No. GAOU7309224 was directed to SEZ Zone Code INCNC6 based on the port code in the Bill of Lading. Subsequently, on 06.02.2025, they received an email from Shri M. V. Muthu (9789052580), representative of CHA Sealine Forwarders Pvt. Ltd., requesting that the container movement be changed to Sattva 2 CFS instead of the SEZ..
- They did not receive any communication from the importer or CHA regarding the Delivery Order/DO invoice. When they contacted Shri M. V. Muthu (9789052580), representative of CHA Sealine Forwarders Pvt. Ltd., he stated that he had handled only the amendment and was not involved with the shipment thereafter.
- They did not receive any payment for the Delivery Order, as no communication was received from the importer regarding the DO invoice. A system-generated *Unclaimed Cargo Notice* was emailed on 27.02.2025, but no response was received. Subsequently, a letter dated 13.03.2025 was

sent by post requesting the importer to take delivery of the cargo and clear outstanding charges; however, it was returned undelivered with the remark "C/N."

7.2 Statement of Liner Representative, Shri Viswanathan S, dated 03.11.2025, for Bill of Lading No. CANCB25001273 dated 25.01.2025 and Container No. TXGU6720963 (RUD 14):

A summons was issued on 03.11.2025 to Shri Viswanathan S, directing him to appear, submit the relevant documents, and provide details related to the consignment imported under Bill of Lading No. CANCB25001273 dated 25.01.2025. In response to the summons, Shri Viswanathan S appeared before SIIB on 03.11.2025 and gave his voluntary statement. In his voluntary statement dated 03.11.2025, apart from his personal details, he inter alia stated that:

- His name is Viswanathan S, and he has been working as Manager (Import Documentation) at RCL Agencies East India Pvt. Ltd., Chennai since 2016. In his role, he handles import documentation and coordinates with consignees/importers regarding Delivery Order (DO) charges and cargo delivery. As per procedure, the shipper or booking agent approaches the liner at the load port to export a container, submits cargo details online, and provides shipping instructions for processing the Bill of Lading (BL). After the container is loaded onto the vessel, the BL is issued to the shipper based on the submitted instructions. Upon arrival in India, container movements can be DPD-DPD, DPD-SEZ, or DPD-CFS/PNR, depending on customer requests; if no request is made, containers are moved to the liner's nominated CFS, and a DO is issued. The BL is generated based on shipping instructions, which include shipper and consignee details, cargo description, container and seal numbers, weight, number of packages, IEC details, and consignee email. The container number, seal, cargo description, package type, and gross weight are verified against the instructions before issuing the BL to the customer.
- Regarding the import of goods in Container No. TXGU6720963 under Bill of Lading No. CANCB25001273 in IGM No. 1120783 dated 27.01.2025, the shipper, Jinzhai County Blossom Import and Export Trading Co. Ltd., submitted shipping instructions. After loading the container onto the vessel, the load port agents issued the Bill of Lading as per these instructions, and the IGM was

submitted to Chennai Customs before the vessel's arrival based on the BL data.

- The importer of the goods in Container No. TXGU6720963 under Bill of Lading No. CANCB25001273 in IGM No. 1120783 dated 27.01.2025 is M/s. W. B. Enterprises (IEC: GJFPB7231E). KYC verification was not conducted at the time of filing the IGM. Their company performs KYC checks only upon receipt of a Delivery Order (DO) invoice request, requiring PAN, IEC, GST details, and address, which are verified via the GST portal. In this case, KYC verification of the consignee was completed online following a request email dated 07.02.2025 from Shri M. V. Muthu of M/s. Sealine Forwarders Pvt. Ltd. for the DO invoice.
- They did not receive any communication regarding the container's destination CFS at the time of filing the IGM; therefore, they allotted their nominated CFS, INMAA1KSS1 (Kailash CFS).
- They have not received payment for the Delivery Order (DO) charges for the subject shipment. Although Shri M. V. Muthu of M/s. Sealine Forwarders Pvt. Ltd. requested the DO invoice for container No. TXGU6720963 under Bill of Lading No. CANCB25001273, and two invoices totaling Rs. 32,214/- were raised and sent, no further response was received, and the payment remains pending.

7.3 Statement of Shri R Vijayacimman, Manager of SEZ unit, M/s. Cimman Brothers International dated 23.10.2025 (RUD 15):

Since M/s Cimman Brothers International is the notify party as per the Bill of Lading, a summons was issued on 23.10.2025 to Shri R. Vijayacimman for further investigation, directing him to appear, submit the relevant documents, and provide details related to the consignment imported under Bill of Lading No. EGLV147500035002 dated 25.01.2025. In response to the summons, Shri R. Vijayacimman, Manager of the SEZ unit of M/s Cimman Brothers International, appeared before SIIB on 23.10.2025 and gave his voluntary statement. In his voluntary statement dated 23.10.2025, apart from his personal details, he inter alia stated that:

- He is the Manager of the SEZ Unit of M/s Cimman Brothers International. This SEZ unit was established in July 2024. His mother, Smt. Tamizh Selvi, holds 100% of the shares in M/s Cimman Brothers International. The SEZ unit is located at M/s Cimman Brothers International, No. 4/19, 2nd Floor, S-3, NVN Homes, MGR Salai, Saligramam, Chennai – 600093. There are currently four employees

working in the unit. The unit deals with both imports and exports, and he is aware of the SEZ Rules, 2006.

- He came to know about the importer, M/s. W B Enterprises, through Mr. Shaik Mohammed/Shaikhahmed Kalepeerzade (Mobile No. 8660286632), who introduced him to the IEC holder, Shri Wasim Gudusab Bojagar (M. No. 8722176339).
- Mr. Shaik Mohammed himself called him and informed him that he had an importer with a consignment for clearance and requested him to take care of it. After that, there was no further contact with Mr. Shaik Mohammed.
- In this consignment, he did not have any major role, as the IEC holder, Mr. Wasim Gudusab Bhojagar, provided him with two Bills of Lading for clearance, namely BL No. A78FX00326 dated 15.01.2025 and EGLV147500035002 dated 25.01.2025, for filing the Bill of Entry. Accordingly, he filed Bill of Entry No. 1000061 dated 23.01.2025 for Bill of Lading No. A78FX00326 dated 15.01.2025; however, it was immediately detained by the SIIB section for investigation. Upon this, he promptly informed the IEC holder that some consignments from his side were put on hold by the SIIB section, and therefore, he was unable to handle this consignment further and arranged for the container to be moved to another location for clearance. After that, he was not aware of any further developments.
- They verified the KYC documents of the importer, including the IEC, PAN card, Aadhaar card, and GST registration certificate. They also checked the IEC registration online on the DGFT website; however, no physical verification was conducted.
- They did not receive any further communication regarding the subject shipment, nor did they receive any payment or monetary benefit from the importer or any other person in respect of the subject shipment.

7 . 4 Statement of Shri M Veeramuthu, Executive (G-card Holder), M/s. Sealine Forwarders Pvt. Ltd. dated 23.10.2025 (RUD 16):

For further investigation, the CHA, M/s. Sealine Forwarders Pvt. Ltd. was summoned on 22.10.2025 to appear and submit the relevant documents and provide the details related to the said consignments imported under Bill of Lading No. CANCB25001273 dated 25.01.2025 and Bill of Lading No. EGLV147500035002 dated 25.01.2025. In response to the said

summons, Shri M Veeramuthu, Executive (G-card Holder), M/s. Sealine Forwarders Pvt. Ltd. appeared before SIIB on 23.10.2025 and gave his voluntary statement. In his voluntary statement dated 23.10.2025, apart from his personal details he inter-alia stated that:

- He is a G-Card holder and an Executive of the Customs Broker firm M/s SEALINE FORWARDERS. He has been working with M/s SEALINE FORWARDERS for the past 28 years.
- The firm was established in 1997 and deals with both imports and exports. The office address is M/s Sealine Forwarders Pvt. Ltd., 7/1 Bharathi Nagar, 3rd Street, ID Rite Choice Shreyas, 1st Floor (Portion-A), Zamin Pallavaram, Chennai – 600043. There are currently six employees working in the firm, and he is aware of the provisions of the CBLR, 2018.
- He is not aware of the importer M/s WB Enterprises. He has not met the IEC holder of M/s WB Enterprises.
- Sri Shaik Mohammed (Mobile: 86602 86632) and Shri Venkat (Mobile: 8939890205, email: venkatj517@gmail.com) who works with them for marketing, approached their office on 03.02.2025 regarding the above-mentioned consignment.
- Shri Venkat, is a mediator in Customs Clearing Business who regularly refers importers to them and he has been working with them for the past 5 years.
- Shri Venkat is not official staff of M/s. Sealine Forwarders Pvt. Ltd.
- They do not pay a salary to Shri Venkat. However, they give him commission amount from the payment we get from the importers after clearance of the consignments.
- He had not met Shri Shaik Mohammed prior to his visit to their office on 03.02.2025 along with Shri Venkat. Shri Shaik Mohammed/Shaikhahmed Kalepeerzade informed him that he was the importer's representative and provided the Bill of Lading for the subject consignment along with the importer's KYC documentation.
- Shri Shaik Mohammed did not provide authorization letter from the importer.

- Shri Venkat has been working with them for the past several years. When Shri Shaik was introduced by Shri Venkat as the importer's representative, he believed Shri Venkat in good faith and did not make any further enquiries.
- Shri Shaik Mohammed and Shri Venkat visited their office on 03.02.2025 and physically submitted the Bill of Lading copy and the importer's IEC documents. They requested the firm to communicate with the liner for movement of the container to Sattva-II CFS. As requested, the firm immediately sent an email to the liner.
- After sending the container movement request to the liner, he asked Shri Venkat and Shri Shaik Mohammed for the Commercial Invoice and Packing List for the consignment, which they did not provide. Upon further scrutiny of the Bill of Lading, he noticed that the second notify party was mentioned as CIMMAN BROTHER INTERNATIONAL, NCTPL SEZ. As he was not familiar with the filing and documentation process for SEZ shipments, he informed Shri Venkat that they would not proceed further with respect to the subject shipment.
- They did not receive any further communication regarding the subject shipment. After he informed Shri Venkat that they would not proceed further with this shipment and advised him to inform Shri Shaik Mohammed and the IEC holder, there was no further communication concerning this shipment.
- They did not receive any payment or monetary benefit from the importer or any other person in respect of the subject shipment.

7.5 Statement of Shri Vengatapathy dated 13.11.2025 (RUD 17):

For further investigation, a summons was issued on 13.11.2025 to Shri Vengatapathy, directing him to appear, submit the relevant documents, and provide details related to the consignment imported by M/s. WB Enterprises. In response to the summons, Shri Vengatapathy appeared before SIIB on 13.11.2025 and gave his voluntary statement. In his voluntary statement dated 13.11.2025, apart from his personal details, he inter alia stated that:

- He worked with CHA firm M/s. Sealine Forwarders Pvt. Ltd. from 2015 to 2020, handling customs clearance and marketing activities. After leaving the firm, he returned to

his native place in Aruparuthi, Sengattankundil, Tiruvannamalai, Tamil Nadu, to take up farming, and later moved back to Chennai, engaging in temporary marketing work and acting as a mediator for customs clearance. He is familiar with the import rules and regulations in India.

- He does not know M/s. W. B. Enterprises. In February 2025, near the Chennai Custom House, Shri Shaikhahmed Kalepeerzade (M. No. 8660286632) approached him for assistance with the clearance of an import consignment. After discussion, he took him to the office of M/s. Sealine Forwarders Pvt. Ltd. to introduce him to Shri M. Veeramuthu, who could assist with the clearance. After this meeting, he had no further contact with Shri Shaikhahmed Kalepeerzade.
- He was contacted by Shri Shaikhahmed Kalepeerzade on behalf of the importer and introduced him to the CHA representative of M/s. Sealine Forwarders Pvt. Ltd. His intention was to receive a commission if the consignment was cleared through M/s. Sealine Forwarders. Beyond this, he had no further involvement and does not know whether the consignment was ultimately cleared.
- He was not aware of the type of commodity and did not provide any information regarding it. Occasionally, he refers importers for customs clearance work and receives a commission from the CHA firm, M/s. Sealine Forwarders Pvt. Ltd.
- He does not receive any salary from M/s. Sealine Forwarders Pvt. Ltd. However, he earns a commission of Rs. 500 per customer when they obtain work through him. Having previously worked in the CHA firm, people rely on him, and this arrangement provides him with a small income to support his family.
- He has not been involved in any past consignments related to M/s. W. B. Enterprises or any other importer. His interaction with Shri Shaikhahmed Kalepeerzade was limited to introducing him to the representative of the CHA firm, M/s. Sealine Forwarders Pvt. Ltd. He did not receive any payment for the consignments and has had no further contact with Shri Shaikhahmed Kalepeerzade.

7.6 Statement of Shri Shaikhahmed Kalepeerzade dated 27.10.2025 (RUD 18):

For further investigation, a summons was issued on 27.10.2025 to Shri Shaikhahmed Kalepeerzade, directing him to appear, submit the relevant documents, and provide details related to the consignment imported under Bill of Lading No. EGLV147500035002 dated 25.01.2025. In response to the summons, Shri Shaikhahmed Kalepeerzade appeared before SIIB on 27.10.2025 and gave his voluntary statement. In his voluntary statement dated 27.10.2025, apart from his personal details, he inter alia stated that:

- His name is Shaikh Ahmed Kalepeerzade, a real estate agent employed with SZM Builders and Developers in Belgaum for the past eight years. In January 2025, he came to Chennai seeking better career opportunities but was unable to secure a permanent job and returned to Belgaum. He has never worked in import or customs clearance and is not aware of the rules and regulations governing import of goods into India.
- He stated that he already knew Mr. Wasim Bojagar, IEC holder of M/s. W B Enterprises, as they are from the same hometown. While he was staying in Chennai in January 2025, Mr. Wasim contacted him seeking assistance for two consignments imported during that period..
- Initially, he approached Shri R. Vijayacimman, Manager of the SEZ unit at M/s. Cimman Brothers International, for clearance of the Bills of Entry. He also introduced the importer to Shri Vijayacimman and advised the importer to mention M/s. Cimman Brothers International as the notify party in the Bill of Lading. However, after the consignment imported under Bill of Lading No. A78FX00326 dated 15.01.2025 was detained by SIIB, Shri Vijayacimman informed Shri Wasim Bojagar that he could not handle the consignment further and advised arranging movement of the container elsewhere for clearance. Based on this, he contacted the CHA, M/s. Sealine Forwarders Pvt. Ltd., for clearance of the consignment imported under Bill of Lading No. EGLV147500035002 dated 25.01.2025. The CHA requested the liner to move Container No. GAOU7309224 to Sattva-II CFS. However, after the movement, the consignment was placed on hold by SIIB on 11.02.2025.
- After his friend, Mr. Wasim Bojagar, sought his assistance with a consignment, he conducted an online search for customs clearance information and found the contact details of Shri R. Vijayacimman, Manager of M/s. Cimman

Brothers International, whom he contacted to discuss the shipment. Later, when the IEC holder requested that the second consignment be shifted to another location, he again searched online for CHA agencies and approached M/s. Sealine Forwarders Pvt. Ltd. to arrange the movement of the container to Sattva-II CFS.

- He contacted Shri Veeramuthu and Shri Venkat of M/s. Sealine Forwarders Pvt. Ltd. and stated that prior to this consignment, he did not know anyone from the company.
- He did not have written authorization from the importer to represent them. However, after initially contacting the CHA, M/s. Sealine Forwarders Pvt. Ltd., he introduced the importer, Mr. Wasim Bojagar, to Shri Venkat and Shri Veeramuthu near Natarajan Hotel, below the CHA office, to hand over the consignment documents.
- He contacted the CHA on behalf of the importer, Mr. Wasim Bojagar, as they were from the same hometown and he was residing in Chennai at the time. His role was limited to introducing the importer to the Manager of the SEZ Unit at M/s. Cimman Brothers International and to the CHA, M/s. Sealine Forwarders Pvt. Ltd., with no further involvement in the consignment beyond these introductions.
- He has not been involved in any past consignments of M/s. W.B. Enterprises or any other importer. His interaction with M/s. W.B. Enterprises was limited solely to assisting the importer, Mr. Wasim Bojagar, with the consignments imported under the Bills of Lading in January 2025.
- He did not receive any payment for the consignments and only assisted the importer, a friend from his hometown, in arranging a CHA for his consignment.
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7.7 Statement of Shri Wasim Gudusab Bhojagar, properitor of M/s. WB Enterprises dated 17.10.2025 (RUD 19):

A summons was issued on 17.10.2025 to Shri Wasim Gudusab Bhojagar, directing him to appear, submit the relevant documents, and provide details related to the consignment imported under under Bill of Lading No. CANCB25001273 dated 25.01.2025 and Bill of Lading No. EGLV147500035002 dated 25.01.2025 . In response to the summons, Shri Wasim Gudusab Bhojagar appeared before SIIB on 17.10.2025 and gave his voluntary statement. In his voluntary statement dated 17.10.2025, apart from his personal details, he inter alia stated that:

- He is the Proprietor and authorized signatory of M/s. W B Enterprises (IEC: GJFPB7231E), which was established in 2023. The company's IEC was registered on 05.01.2024. Its registered address is Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka – 591307, and the GST registration number is 29GJFPB7231E1ZD.
- He has limited knowledge of Customs rules, regulations, and procedures.
- M/s. W B Enterprises is primarily engaged in the retail business of plasticware and stationery items and has imported goods only from China.
- He placed the latest consignment order in November 2024 through his China agent, Mr. Mahesh, via WhatsApp, without a formal purchase order.
- He has lost his contact details as his old mobile phone was damaged.
- There is no written agreement between him and Mr. Mahesh. He has not made any payment for the consignments and agreed to pay the supplier in full after receiving the goods.
- He received the copies of the subject Bills of Lading and the Invoice/Packing List in January 2025 from Mr. Mahesh in China via WhatsApp.
- The goods imported under Bill of Lading No. CANCB25001273 dated 25.01.2025 include Plastic Cleaning Brush and Mop, while those under Bill of Lading No. EGLV147500035002 dated 25.01.2025 include Plastic Dust Pan, Plastic Cleaning Brush, and Foot Scrubber. The supplier for Bill of Lading No. CANCB25001273 is M/s Jinzhai County Blossom Import and Export Trading Co. Ltd., Room No. 202, Unit 6, Building 11, Qinglian District, Yiwu City, Zhejiang Province, China. The supplier for Bill of Lading No. EGLV147500035002 is M/s Guangzhou Yaohuang Trade Co. Ltd., 24-A50, Room 301, 3rd Floor, No. 4, Lingshan East Road, Tianhe District, China.
- He approached M/s Cimman Brothers International SEZ Unit for the movement of Container No. GAOU7309224 under Bill of Lading No. EGLV147500035002 dated

25.01.2025 to their SEZ unit by submitting the Bills of Lading documents. Initially, the SEZ unit accepted the request, but he was later informed that multiple shipments had been put on hold by SIIB. Consequently, M/s Cimman Brothers International advised him to move the container to another location for clearance. He then contacted M/s Sealine Forwarders Pvt. Ltd. to arrange the transfer of the container to Sattva-II CFS. Meanwhile, Container No. GAOU7309224 was detained by SIIB, and he did not approach either M/s Sealine Forwarders Pvt. Ltd. or M/s Cimman Brothers International for filing the Bill of Entry for this container.

- He has read and signed the Mahazars dated 21.04.2025 and 19.05.2025 regarding the examination proceedings of the subject Bills of Lading and admitted knowledge of the mis-declaration in the consignment, while M/s. Sealine Forwarders Pvt. Ltd. and M/s. Cimman Brothers International were not aware of the mis-declaration.
- He has read and signed the voluntary statement of Shri Magesh M, Liner, M/s. Evergreen Shipping Agency (India) Private Limited, and agrees with its contents.
- He has read and signed the letter dated 30.07.2025 from the Assistant Commissioner, Customs Division, Karwar-301. He submitted that the registered address is his residential address, where he resides. However, he does not have any board displaying the name of M/s. W B Enterprises, as he is not conducting any business currently.
- He was aware that the goods imported in container No. TXGU6720963 (Bill of Lading No. CANCB25001273) and container No. GAOU7309224 (Bill of Lading No. EGLV147500035002) on 25.01.2025, including IPR shoes, slides, and unbranded shoes, required BIS license/authorization under the BIS Act, 2016. He admitted that he did not possess the necessary BIS licenses/authorizations and, therefore, mis-declared the goods to evade the required regulatory clearances.

8. VIOLATION OF BIS ACT, 2016:

8.1 Products that are subject to mandatory Indian Standards, which also apply to domestic goods, must comply with the quality requirements specified in the Standards. To comply with these requirements, all

manufacturers and importers of relevant products must obtain a Bureau of Indian Standards (BIS) license for using the Standards mark on their products. No person is permitted to manufacture, import, sell or distribute, store, hire, lease or exhibit for sale products which do not conform to the Indian Standard and do not bear BIS Standard Mark.

8.2 The undeclared goods i.e. Shoes Pairs at Sl Nos. 15 to 22, as mentioned in Table-IV and Sl Nos. 1 to 8, as mentioned in Table-VI above should conform to the Indian Standard IS 15844 (Part-1): 2023 – Sports Footwear-Part 1 General Purpose as per Footwear made from Leather and other materials (Quality Control) Order, 2024 and should bear the Standard Mark under a license from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018.

8.3 The undeclared goods i.e., Slides (different brand) from Serial Nos. 7 to 14, as mentioned in Table-IV and Slipper Uppers from Serial Nos. 9 to 17, as mentioned in Table-VI above should conform to the Indian Standard IS 6721: 2023 – Sandal and Slippers as per Footwear made from All Rubber and all Polymeric Material and its components (Quality Control) Order, 2024 and should bear the Standard Mark under a license from the Bureau as per Scheme-I of Schedule-II of BIS (Conformity Assessment) Regulations, 2018.

8.4 The BIS certification for footwear is a crucial process that ensures that footwear products meet the necessary safety, quality, and performance standards.

8.5 In the instant case, the importer appeared to have resorted to mis declaration of the impugned cargo in the import documents with an intention to import and clear the undeclared goods. Further, the importer neither submitted any valid BIS certificate for the impugned cargo nor was any BIS embossment found on goods, thereby throwing doubts on the quality standards of the subject imported goods. Thus, the importer appeared to have resorted to mis-declaration of goods in contravention to Section 46 (4) of the Customs Act 1962 and they have contravened the Import Policy by importing the goods in violation to the provisions of Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 read with Footwear made from Leather and other materials (Quality Control) Order, 2024 and Footwear made from All Rubber and all Polymeric Material and its components (Quality Control) Order, 2024.

9. The Legal Metrology (Packaged Commodities) Rules, 2011

As per the MINISTRY OF COMMERCE & INDUSTRY DEPARTMENT OF COMMERCE, Rule 6 of Legal Metrology (Packaged Commodities) Rules 2011. Every package shall bear a declaration thereon or on label securely affixed thereto, a definite, plain and conspicuous declaration made in accordance with the provision. Products when imported also will be subject to compliance of all the provisions of the said rules for the products into produced/ packed/ sold in domestic market, shall be subject to compliance of all the provisions of the said rules, when imported into India. The compliance of these shall be ensured before the import consignment of such commodities is cleared by Customs for home

consumption. All pre-packaged commodities, imported into India, shall in particular carry the following declarations:

- a. Name and address of the importer;
- b. Generic or common name of the commodity packed;
- c. Net quantity in terms of standard unit of weights and measures. If the net quantity in the imported package is given in any other unit, its equivalent in terms of standard units shall be declared by the importer;
- d. Month and year of packing in which the commodity is manufactured or packed or imported;
- e. Maximum retail sale price at which the commodity in packaged form may be sold to the ultimate consumer. This price shall include all taxes local or otherwise, freight, transport charges, commission payable to dealers, and all charges towards advertising, delivery, packing, forwarding and the like, as the case may be.

9.1 Circular No. 21/2008-Customs: Attention is invited to the Board's Circular No.32/2001-Customs dated 31.5.2001 on the subject mentioned above, wherein, it was stated that import of packaged products covered by the Standards of Weights & Measures Act, 1976 (SWMA) or the Rules made there under or any other law, and DGFT's Notification No.44 (RE-2000)/1997-2002 dated 24.11.2000, cannot be allowed clearance into the country unless the Maximum Retail Price (MRP) / Retail Sale Price in India and certain other particulars have been declared on the package. No pre-packaged commodity shall be allowed entry into the country, unless such packages comply with all of the provisions of the said Rules and in particular carry the declarations regarding name and address of the importer, name of the commodity, net quantity in terms of standard unit of weights and measures, month and year of packing or importation and maximum retail sale price.

9.2 This has been reiterated in Circular No. 19/2011-Customs, Dated: 15th April, 2011, wherein such facility has been extended for affixing of stickers in bonded warehouses in case it is not feasible in the examination areas due to shortage of space and dusty environment.

9.3 On examination of the goods, it was noticed that all the goods found in the said consignments i.e. Shoes, Slides, Slipper Upper, Cooking Brush, Spatula, Dental Floss, Washing Brush, Toothbrush etc. were found in retail packing and such goods were capable of being sold in the loose without being repacked into any other packaging material when they are displayed in malls or shops fronts, hence the requirement for affixing MRP and other marks and numbers on each package, such as (a) Name and address of the importer, (b) name of the commodity, (c) quantity, (d) Month and year of packing/import; (e) Maximum retail sale price including all taxes, transport charges, and other costs, commissions to dealers etc., appeared compulsory for the goods imported in the consignment. As the goods were found in prepackaged condition without complying with the mandatory labeling requirements under Legal Metrology (Packaged Commodities) Rules, they become liable for confiscation under section 111

of Customs Act 1962.

10. VALUATION OF GOODS:

10.1 Determination value of goods found during the examination:

Rule 12 of CVR, 2007 provides for re-determination of the value of the imported goods proceeding sequentially in accordance with Rules 4 to 9 of CVR, 2007.

From the contemporaneous data, it has been found that the value of the BIS/IPR violated goods in current consignments cannot be determined as per rules 4 to 5 of CVR, 2007, as no import of identical or similar goods has been observed. Regarding other declared items, it has been observed that the value from contemporaneous data has a very wide range which also includes goods of very high values and are arbitrary customs values or base values, which are liable to be rejected as it appears very low, indicating a cost much lower than its material cost. Therefore, we cannot accept the lowest of contemporaneous period data for these items. Therefore, valuation have been carried out in this case for some goods based on Rule 7 of CVR, 2007, [deductive method] read with the residual method (Rule 9 of CVR, 2007) of valuation.

10.2 Rule 7 of CVR, 2007 provides that

Deductive value-(1) Subject to the provisions of rule 3, if the goods being valued or identical or similar imported goods are sold in India, in the condition as imported at or about the time at which the declaration for determination of value is presented, the value of imported goods shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity to persons who are not related to the sellers in India, subject to the following deductions :

(i) either the commission usually paid or agreed to be paid or the additions usually made for profits and general expenses in connection with sales in India of imported goods of the same class or kind;

(ii) the usual costs of transport and insurance and associated costs incurred within India;

(iii) the customs duties and other taxes payable in India by reason of importation or sale of the goods.

(2) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation of the goods being valued, the value of imported goods shall, subject otherwise to the

provisions of sub-rule (1), be based on the unit price at which the imported goods or identical or similar imported goods are sold in India, at the earliest date after importation but before the expiry of ninety days after such importation.

(3) (a) If neither the imported goods nor identical nor similar imported goods are sold in India in the condition as imported, then, the value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons who are not related to the seller in India.

(b) In such determination, due allowance shall be made for the value added by processing and the deductions provided for in items (i) to (iii) of sub-rule (1).

10.3 Rule 9 of CVR, 2007 provides that:

Residual method:

(1) Subject to the provisions of rule 3, where the value of imported goods cannot be determined under the provisions of any of the preceding rules, the value shall be determined using reasonable means consistent with the principles and general provisions of these rules and on the basis of data available in India; Provided that the value so determined shall not exceed the price at which such or like goods are ordinarily sold or offered for sale for delivery at the time and place of importation in the course of international trade, when the seller or buyer has no interest in the business of other and price is the sole consideration for the sale or offer for sale.

(2) No value shall be determined under the provisions of this rule on the basis of – (i) the selling price in India of the goods produced in India;

(ii) a system which provides for the acceptance for customs purposes of the highest of the two alternative values;

(iii) the price of the goods in the domestic market of the country of exportation;

(iv) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of rule 8;

(v) the price of the goods for the export to a country other than India;

(vi) minimum customs values; or

(vii) arbitrary or fictitious values.”

Using the above valuation principles, the valuation of the goods found during the examination of the two subject consignments is as

follows :

From the internet, it is noticed that these items as mentioned below are being sold at various amounts. We may therefore use the deductive method under the valuation rules in terms of rule 7 there under to work back the value. It is seen that generally the importer does not sell the entire lot of goods by himself due to the large quantity and due to the small off take at the retail store level and the time taken for storage on the shelf before sale, hence the sale takes place at least at two levels, the wholesaler who imports the goods and distributes them and the retailer who actually sells them. Each of them may be expected to sell the goods at a mark-up of at least 50 percent on their cost as the wholesale dealer would have to incur costs of transport, storage and delivery to various towns and his profit margin. As per Rule 9: residual method; the market values are taken from www.indiamart.com which is a business to business platform, and also it is seen that the items have minimum order quantity which resembles wholesale platforms. Assuming 100 as base retail price, to give the benefit of the doubt to the importers, the costing on deductive basis would be as follows:

Lowest average cost at which the goods are sold on wholesale = Rs 100/-
per pc

Less 10% towards storage and logistics costs = Rs. 6.67/-

Less 10% towards transport costs= Rs. 6.67/-

Less 30% towards margin of profit = Rs. 20.02/-

Landed cost of the goods= Rs. 66.75/-

a) Less duty @63.43% at which Footwear are traditionally imported = Rs. 25.9/-

Import value = Rs. 40.84/pc

b) Less duty @43.96% at which Slipper Uppers/Plastic mini dusting pan/washing brush/ tooth brush/ dental floss/ mop sticks are traditionally imported = Rs. 20.39/-

Import value = Rs. 46.36/pc

c) Less duty @30.98% at which Pedicure Paddles are traditionally imported = Rs. 15.8/-

Import value = Rs. 50.96/pc

d) Less duty @37.47% at which Silicone Spatula (cooking)/Silicone Brush (cooking) are usually imported = Rs. 18.19/-

Import value = Rs. 48.56/pc

Therefore, from the b2b website www.indiamart.com, **(RUD 20)** it is seen that these items are being sold at various amounts. After taking all levies and margins into account, it is appropriate to value the items using the above method.

Using Rule 7 & 9 of Customs Valuation Rules, 2007, the valuation adopted to different categories of goods is as follows:

10.3.1. Valuation of Goods where there is BIS & IPR Violation pertaining to Bill of Lading No. CANCB25001273 dt. 25.01.2025:

TABLE-X

Sl. No.	Item Description	Total Pcs	CTH	Duty	Market Price	Unit Value	Redetermined Value
1	Nike Air Utempo Slides	792	64029990	63.43	800	326.3	2,58,459.28
2	NIKE JDI Slides	144	64029990	63.43	430	175.4	25,258.52
3	Puma Slides	180	64029990	63.43	800	326.3	58,740.75
4	Nike Slides	540	64029990	63.43	600	244.8	1,32,166.68
5	Skechers Hyper Slides	900	64029990	63.43	750	305.9	2,75,347.24
6	Nike Slides	10944	64029990	63.43	600	244.8	26,78,577.98
7	Nike Airmarx Camden Slides	324	64029990	63.43	600	244.8	79,300.01
8	Nike JDI Slides	3720	64029990	63.43	600	244.8	9,10,481.55
9	Nike Reactx Shoes	144	64041190	63.43	3000.0	1223.8	1,76,222.24
10	Onitsuka Tiger Shoes	144	64041190	63.43	2200	897.4	1,29,229.64
11	Nike Air Jordan Shoes	360	64041190	63.43	1699	693.1	2,49,501.32
12	Adidas Shoes	216	64041190	63.43	1950	795.4	1,71,816.68
13	Nike Shoes	360	64041190	63.43	2599	1060.2	3,81,667.99
14	Nike Air Shoes	180	64041190	63.43	2699	1101.0	1,98,176.59
15	Puma Shoes	216	64041190	63.43	2889	1178.5	2,54,553.02
16	Skechers Men's Go Walk	180	64041190	63.43	2499	1019.4	1,83,491.40
							61,62,991

10.3.2. Valuation of the goods with no policy violation pertaining to Bill of Lading No. CANCB25001273 dt. 25.01.2025:

TABLE-XI

Sl. No.	Item Description	Total Pcs	CTH	Market Price	Unit Value	Determined Value	Duty
1	Silicone Spatula (cooking purpose)	7200	39241090	30	14.5	1,04,750.13	39,249.87
2	Silicone Brush (cooking	10440	39241090				

	purpose)			30	14.5	1,51,887.68	56,912.32
3	Foot Brush with Loofah	3750	96031000	32	14.8	55,570.99	24,429.01
4	Chocolate Mold	4800	39241090	50	24.4	1,17,241.88	42,758.12
5	Dental Floss/Toothpick	30000	33062000	12	5.6	1,66,712.98	73,287.02
6	Mop Stick	525	96039000	125	57.9	30,390.39	13,359.61
						6,26,554	2,49,996

10.3.3. Total value and duty of the goods found during the examination of the consignment pertaining to Bill of Lading No. CANCB25001273 dt. 25.01.2025 is calculated and tabulated as follows:

TABLE-XII

S. No.	TYPE OF GOODS	ASSESSABLE VALUE in Rs.	APPLICABLE DUTY in Rs.
1	Value of the BIS/IPR Violated Goods	61,62,991	Prohibited
2	Value of goods without any violation	6,26,554	2,49,996
Total		67,89,545	2,49,996

Thus, the total re-determined assessable value of the import consignment covered under Bill of Lading No. CANCB25001273 dt. 25.01.2025 is Rs. 67,89,545/- and the duty payable on non-restricted goods is calculated to be Rs. 2,49,996/-.

10.3.4. Valuation of Goods where there is BIS Violation pertaining to Bill of Lading No. EGLV147500035002 dated 25.01.2025:

TABLE-XIII

Sl. No.	DESCRIPTION OF THE GOODS	Total Pcs	CTH	Market Price	Unit Value	Redetermined Value
1	SPORTS SHOES	240	64041190	599	244.35	58,642.84
2	SPORTS SHOES	180	64041190	599	244.35	43,982.13

3	SHOES	780	64041190	799	325.93	2,54,225.05
4	SHOES	360	64041190	799	325.93	1,17,334.64
5	SHOES	2130	64041190	799	325.93	6,94,229.95
6	SHOES	1050	64041190	799	325.93	3,42,226.03
7	SHOES	1680	64041190	799	325.93	5,47,561.65
8	SHOES	690	64041190	799	325.93	2,24,891.39
9	SLIPPER UPPERS	3000	64061090	17.5	8.10	24,312.31
10	SLIPPER UPPERS	3000	64061090	17.5	8.10	24,312.31
11	SLIPPER UPPERS	1800	64061090	17.5	8.10	14,587.39
12	SLIPPER UPPERS	1800	64061090	17.5	8.10	14,587.39
13	SLIPPER UPPERS	3060	64061090	17.5	8.10	24,798.56
14	SLIPPER UPPERS	4080	64061090	17.5	8.10	33,064.74
15	SLIPPER UPPERS	4080	64061090	17.5	8.10	33,064.74
16	SLIPPER UPPERS	4080	64061090	17.5	8.10	33,064.74
17	SLIPPER UPPERS	4080	64061090	17.5	8.10	33,064.74
						25,17,951

10.3.5. Valuation of the goods with no policy violation pertaining to Bill of Lading No. EGLV147500035002 dated 25.01.2025:

TABLE-XIV

Sl. No.	DESCRIPTION OF THE GOODS	Total Pcs	CTH	Market Price	Unit Value	Redetermined Value	Duty
1	PLASTIC MINI DUSTING PAN	7200	96039000	35	16.21	116699.08	51,300.92

2	PLASTIC WASHING BRUSH	720	96039000	24.5	11.35	8168.94	3,591.06
3	DISH SCRUBBER WITH PLASTIC HANDLE	300	39269099	24.5	11.35	3403.72	1,496.28
4	PLASTIC WASHING BRUSH	1280	96039000	24.5	11.35	14522.55	6,384.11
5	PLASTIC DISH BRUSH WITH SOAP DISPENSER	420	96039000	38	17.60	7390.94	3,249.06
6	4 STEP PEDICURE PADDLE	864	82142090	100	50.90	43976.18	13,623.82
7	TOOTHBURSH	11520	96032100	13	6.02	69352.60	30,487.40
						2,63,514	1,10,133

10.3.6. Total value and duty of the goods found during the examination of the consignment pertaining to Bill of Lading No. EGLV147500035002 dated 25.01.2025 is calculated and tabulated as follows:

TABLE-XV

S. No.	TYPE OF GOODS	ASSESSABLE VALUE in Rs.	APPLICABLE DUTY in Rs.
1	Value of the BIS Violated Goods	25,17,951	Prohibited
2	Value of declared goods without any violation	2,63,514	1,10,133
Total		27,81,465	1,10,133

Thus, the total re-determined assessable value of the import consignment covered under Bill of Lading No. EGLV147500035002 dated 25.01.2025 is Rs.27,81,465/- and the duty payable on non-restricted goods is calculated to be Rs.1,10,133/-.

11. LEGAL PROVISIONS:

The importer M/s. WB Enterprises (IEC: GJFPB7231F) had resorted to deliberate Mis-declaration of the goods with an intention to import and clear BIS & IPR Infringing Goods attracting the following provisions:

- a. Section 2, 11, 46, 110, 111, 112& 114AA of the Customs Act, 1962;
- b. The Bureau of Indian Standards Act, 2016 read with the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018 read with Footwear made from Leather and other materials (Quality Control) Order, 2024 read with Footwear made from All Rubber and all Polymeric Material and its components (Quality Control) Order, 2024.
- c. The Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007.
- d. Section 3.2, 3.3 and 11.1 of the Foreign Trade (Development and Regulation) Act, 1992.
- e. The Legal Metrology (Packaged Commodities) Rules, 2011.

11.1. Section 2(33) of the Customs Act, 1962:

"Prohibited Goods" are defined in Section 2(33) of the Customs Act, 1962 "any goods the import or export of which is subject to any prohibition under this Act or any other law for the time being in force but does not include any such goods in respect of which the conditions subject to which the goods

11.2. Section 11 of the Customs Act, 1962:

Power to prohibit importation or exportation of goods:

1) If the Central Government is satisfied that it is necessary so to do for any of the purposes specified in sub-section (2), it may, by notification in the Official Gazette, prohibit either absolutely or subject to such conditions (to be fulfilled before or after clearance) as may be specified in the notification, the import or export of goods of any specified description

2) The purposes referred to in sub-section (1) are the following: -

(u) the prevention of the contravention of any law for the time being in force; and

11.3. Section 46 (4) of the Customs Act, 1962:

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

11.4. Section 46 (4A) of the Customs Act, 1962:

The importer who presents a bill of entry shall ensure the following, namely:

- (a) the accuracy and completeness of the information given therein;*
- (b) the authenticity and validity of any document supporting it; and*
- (c) compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

11.5. Section 110 of the Customs Act, 1962:

Seizure of goods, documents, and things:

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

Provided that where it is not practicable to remove, transport, store or take physical possession of the seized goods for any reason, the proper officer may give custody of the seized goods to the owner of the goods or the beneficial owner or any person holding himself out to be the importer, or any other person from whose custody such goods have been seized, on execution of an undertaking by such person that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer:

11.6. 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;

(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;

(m) ²[any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 ³[in respect thereof, or in the case of goods under transshipment, with the declaration for transshipment referred to in the proviso to sub-section (1) of section 54];

11.7. 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 5[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;]

2[(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 3[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 4[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 5[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.

11.8. Section 114AA [Penalty for use of false and incorrect material. [Inserted by Act 29 of 2006, Section 27 (w.e.f. 13.7.2006).]-

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.] [Substituted by Act 10 of 2000, Section 85, for the first and second proviso (w.e.f. 12.5.2000).]

12. FROM THE FOREGOING INVESTIGATION THE FOLLOWING CONCLUSIONS EMERGE:

- a. Based on specific intelligence developed by SIIB, the goods imported by M/s WB Enterprises (IEC: GJFPB7231E) under Bill of Lading No. CANCB25001273 dated 25.01.2025 in Container No. TXGU6720963, declared as "Plastic Cleaning Brush" were detained at M/s Kailash Shipping Services Pvt. Ltd., CFS on 08.03.2025. Similarly, the goods imported under Bill of Lading No. EGLV147500035002 dated 25.01.2025 in Container No. GAOU7309224, declared as "Plastic Dust Pan, Plastic Cleaning Brush, and Foot Scrubber," were detained at M/s Sattva Vichoor CFS by SIIB on 08.03.2025.
- b. The goods covered under Bill of Lading No. CANCB25001273 dated 25.01.2025 lying at M/s. Kailash

Shipping Services Pvt Limited, CFS were examined by the officers of SIIB under Mahazar dated 21.04.2025 in the presence of two independent witnesses, representative from the liner M/s. RCL Agencies East India Pvt. Ltd., Custodian of M/s Kailash Shipping Services Pvt. Limited, CFS. On examination, 22 types of items were found in 637 cartons. Out of these 637 cartons, only 15 cartons contained the declared item as per the Bill of Lading, viz. *Mop Stick*. The remaining 622 cartons were found to contain misdeclared branded shoes and slides (slippers) bearing brand names such as Nike, Puma, Skechers, Onitsuka Tiger, Adidas, Nike Air, Nike Jordan, etc., which were in violation of BIS and IPR regulations.

- c. Further, the goods covered under Bill of Lading No. EGLV147500035002 dated 25.01.2025 lying at M/s. Sattva CFS and Logistics Private Limited, were examined by the officers of SIIB under Mahazar dated 19.05.2025 in the presence of two independent witnesses, representative from the liner M/s. Evergreen Shipping Agency (India) Pvt. Ltd., Custodian of M/s. Sattva CFS and Logistics Pvt. Ltd. On examination, 24 types of items were found in 442 cartons. All 442 cartons were found to contain misdeclared goods, including unbranded shoes, slipper uppers, plastic washing brushes, toothbrushes, plastic dish brushes with soap dispensers, etc. None of the items found during the examination matched the declarations made in the Bill of Lading.
- d. It appears that the importer resorted to mis-declaration of goods in contravention of Section 46(4) of the Customs Act, 1962, and violated the provisions of the Bureau of Indian Standards (Conformity Assessment) Regulations, 2018, the Footwear made from Leather and Other Materials (Quality Control) Order, 2024, the Footwear made from All Rubber and All Polymeric Material and its Components (Quality Control) Order, 2024, and the Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007. Accordingly, the goods imported under Bill of Lading Nos. CANCB25001273 dated 25.01.2025 and EGLV147500035002 dated 25.01.2025 are liable for confiscation under Section 111 of the Customs Act, 1962, and for seizure under Section 110 based on the examination mahazars. Consequently, the entire cargo covered under both Bills of Lading was seized vide seizure memos dated 12.06.2025.
- e. In response to a summons, Shri Magesh M, representative of Liner M/s Evergreen Shipping Agency (India) Pvt. Ltd., appeared before SIIB on 04.07.2025 and, in his voluntary statement, stated that while filing the IGM, they did not

receive any communication regarding the container's destination. Consequently, Container No. GAOU7309224 was directed to SEZ Zone Code INCNC6 based on the port code in the Bill of Lading. On 06.02.2025, they received an email from Shri M. V. Muthu, representative of CHA Sealine Forwarders Pvt. Ltd., requesting that the container movement be changed to Sattva 2 CFS. They did not receive any communication from the importer or CHA regarding the Delivery Order or invoice, nor any payment for the DO. Shri M. V. Muthu confirmed that he had only handled the amendment and was not involved with the shipment thereafter.

- f. A summons was issued on 03.11.2025 to Shri Viswanathan S, Representative of Liner M/s. RCL Agencies East India Pvt. Ltd., directing him to appear and provide documents relating to the consignment imported under Bill of Lading No. CANCB25001273 dated 25.01.2025. He appeared before SIIB the same day and stated that the shipper, Jinzhai County Blossom Import and Export Trading Co. Ltd., had submitted the shipping instructions based on which the load port agents issued the BL and the IGM was filed before the vessel's arrival. He confirmed that the importer shown in IGM No. 1120783 dated 27.01.2025 is M/s. W. B. Enterprises (IEC: GJFPB7231E), and clarified that their office conducts KYC verification only upon receiving a Delivery Order (DO) invoice request—completed in this case on 07.02.2025 following an email from Shri M. V. Muthu of M/s. Sealine Forwarders Pvt. Ltd. He further stated that, as no destination CFS was communicated at the time of filing the IGM, their nominated CFS (INMAA1KSS1 – Kailash CFS) was allotted by default. He also confirmed that although two DO invoices totaling Rs. 32,214/- were raised for container No. TXGU6720963, no payment has been received to date.
- g. Since M/s Cimman Brothers International is the notify party as per the Bill of Lading, a summons was issued to Shri R. Vijayacimman, who appeared before SIIB on 23.10.2025 and stated that he came to know about the importer, M/s WB Enterprises, through Mr. Shaik Mohammed, who introduced him to the IEC holder, Shri Wasim Gudusab Bhojagar. Mr. Shaik Mohammed requested him to handle the consignment, after which there was no further contact. The IEC holder provided two Bills of Lading (No. A78FX00326 dated 15.01.2025 and EGLV147500035002 dated 25.01.2025) for clearance. He filed Bill of Entry No. 1000061 dated 23.01.2025 for BL No. A78FX00326, which was immediately detained by SIIB. He informed the IEC holder that the consignments were on hold and arranged for the container to be moved to another

location; thereafter, he had no further involvement. He received no further communication regarding the shipment and did not receive any payment or benefit from the importer or any other person.

- h. In response to a summons, Shri M. Veeramuthu, Executive of M/s Sealine Forwarders Pvt. Ltd., appeared before SIIB on 23.10.2025 and stated that he was not aware of the importer, M/s WB Enterprises, and had never met the IEC holder. On 03.02.2025, Shri Shaik Mohammed and Shri Venkat, a mediator in Customs clearing business, approached their office with the Bill of Lading and KYC documents, requesting the container be moved to Sattva-II CFS. After sending the movement request to the liner, he asked for the Commercial Invoice and Packing List, which were not provided. Noticing that the second notify party was CIMMAN BROTHER INTERNATIONAL, NCTPL SEZ, and being unfamiliar with SEZ shipment procedures, he informed Shri Venkat that they would not proceed further. No further communication was received, and the firm did not receive any payment or benefit from the importer or any other person in connection with the shipment.
- i. Since Shri Shaik Mohammed and Shri Venkat (Shri Vengatapathy) had introduced the importer to the CHA representative of M/s. Sealine Forwarders Pvt. Ltd. for movement of the container to Sattva II CFS, a summons was accordingly issued to Shri Vengatapathy on 13.11.2025. He appeared before SIIB the same day and, in his voluntary statement, explained that he had worked with M/s. Sealine Forwarders Pvt. Ltd. from 2015 to 2020 in customs clearance and marketing before moving to his native place for farming, later returning to Chennai to take up temporary marketing work and act as a mediator for customs clearance. He stated that he does not know M/s. W. B. Enterprises and that in February 2025, near the Chennai Custom House, he was approached by Shri Shaikhahmed Kalepeerzade for assistance in clearing an import consignment, whom he then introduced to Shri M. Veeramuthu of M/s. Sealine Forwarders Pvt. Ltd. with the expectation of receiving a commission if the consignment was handled by the firm. He further stated that he had no contact with Shri Shaikhahmed Kalepeerzade thereafter, was unaware of the nature of the goods, and had no further involvement, adding that he occasionally refers importers to the CHA for commission-based work.
- j. Shri Shaikhahmed Kalepeerzade appeared before SIIB on 23.10.2025 and stated that he knew the IEC holder, Shri Wasim Bojagar, from their hometown. In January 2025, he assisted the importer by introducing him to Shri R. Vijayacimman of M/s Cimman Brothers International and

later to M/s Sealine Forwarders Pvt. Ltd. for clearance of two consignments (BL Nos. A78FX00326 and EGLV147500035002). His role was limited to these introductions, he had no further involvement in the consignments, and he did not receive any payment for his assistance.

- k. The importer, M/s WB Enterprises (IEC: GJFPB7231E), is a proprietorship of Shri Wasim Gudusab Bhojagar, registered at Bhojagar Galli, 5th Main Road, Bhojagar, Gokak, Belagavi, Karnataka – 591307. A search of the premises by officers of Customs Division, Karwar, as recorded in the Mahazar dated 24.07.2025, revealed that the location is a residential house and no business entity existed at the stated address. No dutiable or prohibited goods or incriminating documents were found. These findings indicate that the declared address is fictitious or not maintained as a functional business premises, supporting the inference that the importer/beneficial owner attempted to clear policy-violated goods through mis-declaration.
1. Shri Wasim Gudusab Bhojagar, proprietor of M/s WB Enterprises, appeared before SIIB on 17.10.2025 and stated that the firm primarily deals in retail plasticware and stationery and imports goods only from China. The subject consignments were ordered in November 2024 through his agent, Mr. Mahesh, via WhatsApp, without a formal purchase order or written agreement, and payment was to be made after receipt of goods. He received the Bills of Lading and Invoice/Packing List in January 2025. He approached M/s Cimman Brothers International SEZ Unit for movement of Container No. GAOU7309224 (BL No. EGLV147500035002 dated 25.01.2025) to their SEZ unit; upon being informed that multiple shipments were held by SIIB, he arranged with M/s Sealine Forwarders Pvt. Ltd. to transfer the container to Sattva-II CFS. The container was subsequently detained by SIIB, and no Bill of Entry was filed. He read and signed the Mahazars dated 21.04.2025 and 19.05.2025, admitting knowledge of mis-declaration, while M/s Sealine Forwarders and M/s Cimman Brothers were unaware. He acknowledged reading the voluntary statement of Shri Magesh M, Liner, M/s Evergreen Shipping Agency (India) Pvt. Ltd., and the letter dated 30.07.2025 from the Assistant Commissioner, Customs Division, Karwar-301. He confirmed that the registered address is his residential address, with no business signage, and admitted that the goods imported in Container No. TXGU6720963 (BL No. CANCB25001273) and Container No. GAOU7309224 (BL No. EGLV147500035002) on 25.01.2025, including IPR shoes, slides, and unbranded shoes, required BIS licenses/authorizations under the BIS Act, 2016, which he did not possess, and therefore mis-

declared the goods to evade regulatory clearances.

- m. From the foregoing investigation, it appears that Shri Wasim Gudusab Bhojagar deliberately made false and incorrect declarations with the intention of facilitating smuggling. He admitted that the goods imported in Container No. TXGU6720963 (BL No. CANCB25001273) and Container No. GAOU7309224 (BL No. EGLV147500035002), dated 25.01.2025, including IPR-infringing shoes, slides, and unbranded footwear, required valid BIS licences/authorizations under the **BIS Act, 2016** and the **IPR (Imported Goods) Enforcement Rules, 2007**, which he did not possess. In order to evade the mandatory regulatory clearances, he mis-declared the goods.
- n. In the absence of valid certification/license /registration, the aforementioned impugned goods, as detailed in preceding paragraphs, appear to be falling within the meaning '**prohibited goods**' in terms of Section 2(33) of the Customs Act, 1962 and cannot be released in to domestic market.
- o. As the mis-declared goods were found to be in contravention to the Customs Act, 1962 and other allied acts, the value of the impugned goods imported vide Bill of Lading No. CANCB25001273 dated 25.01.2025 and Bill of Lading No. EGLV147500035002 dated 25.01.2025 merited determination as per Rule 12 of the Customs Valuation Rules, 2007 read with Rule 7 and Rule 9 of the Customs Valuation Rules, 2007. It has been observed that the value of the impugned goods from contemporaneous data has a very wide range which also includes goods of very high values and undervalued goods which are outliers and are arbitrary customs values or base values, which are liable to be rejected as it appears very low, indicating a cost much lower than its material cost. Therefore, we cannot accept the lowest of contemporaneous period data for these items. Hence, the valuation for the items in the current consignment is carried out based on Rule 7 read with Rule 9 of CVR, 2007.
- p. The value of the impugned imported goods was determined at Rs. 95,71,010/- (Table-XII + Table-XV) for the consignments imported under Bill of Lading No. CANCB25001273 dated 25.01.2025 and Bill of Lading No. EGLV147500035002 dated 25.01.2025, based on Rule 7 and Rule 9 of the Customs Valuation Rules, 2007.
- q. In view of the above, the total determined assessable value of the import consignments covered under Bill of Lading No. CANCB25001273 dated 25.01.2025 and Bill of Lading N o . EGLV147500035002 dated 25.01.2025 is Rs.

95,71,010/-, and the duty payable on the goods is calculated to be **Rs. 3,60,129/-** based on Rule 7 & 9 of CVR, 2007.

- r. Shri Wasim Gudusab Bhojagar, Proprietor of M/s W B Enterprises (IEC – GJFPB7231E) has actively planned the import of goods in contravention of customs law, thereby attracting penal provisions under Section 112 of the Customs Act, 1962, for rendering the impugned goods liable for confiscation under Section 111 (d), (l) & (m) *ibid*.
- s. Further, Shri. Wasim Gudusab Bhojagar, has made false and incorrect declaration and tried to facilitate the smuggling. Further, by attempting to import contraband with incorrect particulars, causing use of false or incorrect import documents, he is liable for penalty under Section 114AA of Customs Act, 1962.

13. Whereas, it appears clear from the foregoing narration and legal provisions cited that, the importer has mis-declared, violated the applicable BIS, EPR regulations and DGFT Import policy and attempted to Import the impugned goods in contravention of the provisions of the Customs Act, 1962 as discussed in the preceding paras above. Further, it appears that ***the contraventions committed by the key conspirator would have gone un-noticed but for the timely intervention by the department.***

14. In view of the foregoing acts of commissions and omissions, **M/s. W B Enterprises (IEC – GJFPB7231E)** through its Proprietor **Shri. Wasim Gudusab Bhojagar**, is hereby called upon to **Show Cause** in writing **within 30 days of receipt of this notice** to the Additional Commissioner of Customs, Adjudication, Chennai-III (Preventive) Commissionerate, Custom House, Chennai, as to why:

- a. The assessable value of the impugned goods detailed in Table-XII and Table-XV of paras 10.3.3 and 10.3.6 supra should be determined under Rule 12 of the Customs Valuation Rules, 2007 read with Section 14 of the Customs Act, 1962, and fixed at **₹95,71,010/-** (Rupees Ninety-Five Lakh Seventy-One Thousand and Ten only) under Rule 9 read with Rule 7 of the Customs Valuation Rules, 2007;
- b. The impugned goods at Sl. No. 1 to 16 as detailed in Table-X in para 10.3.1 supra, having an assessable value of **Rs. 61,62,991/-** (Rupees Sixty-One Lakh Sixty-Two Thousand Nine Hundred Ninety-One Only) and imported vide Bill of Lading No. CANCB25001273 dated 25.01.2025 in Container No. TXGU6720963, and the goods at Sl. No. 1 to 17 as detailed in Table-XIII in para 10.3.4 supra, having an

assessable value of **Rs. 25,17,951/-** (Rupees Twenty-Five Lakh Seventeen Thousand Nine Hundred Fifty-One Only) and imported vide Bill of Lading No. EGLV147500035002 dated 25.01.2025 in Container No. GAOU7309224, which were found to be mis-declared/concealed and were seized under Seizure Memorandums dated 12.06.2025, should not be **confiscated absolutely under Sections 111(d), 111(l) and 111(m)** of the Customs Act, 1962, read with the Bureau of Indian Standards Act, 2016; DGFT Import Policy; Foreign Trade Policy 2023; Foreign Trade (Development & Regulation) Act, 1992; Legal Metrology Act, 2009; and the Legal Metrology (Packaged Commodities) Rules, 2011;

- c. The impugned goods at Sl. No. 1 to 6 as detailed in Table-XI in para 10.3.2 supra, having an assessable value of **Rs. 6,26,554/-** (Rupees Six Lakh Twenty Six Thousand Five Hundred and Fifty-Four only), with no policy violation imported vide Bill of Lading No. CANCB25001273 dated 25.01.2025 in Container No. TXGU6720963, and the goods at Sl. No. 1 to 7 as detailed in Table-XIV in para 10.3.5 supra, having an assessable value of **Rs. 2,63,514/-** (Rupees Two Lakh Sixty-three Thousand Five Hundred and Fourteen only) and imported vide Bill of Lading No. EGLV147500035002 dated 25.01.2025 in Container No. GAOU7309224, which were found to be grossly mis-declared and thereafter seized vide Seizure Memorandums dated 12.06.2025, should not be **confiscated under Section 111(d) 111(l) and 111(m)** of the Customs Act, 1962 read with Legal Metrology Act, 2009 and Legal Metrology (Packaged Commodities) Rules, 2011;
- d. **Penalty** should not be imposed on them under the provisions of **Section 112(a)** of the Customs Act, 1962 for rendering the goods liable for confiscation under Section 111(d), 111(l) and 111(m) of the Customs Act, 1962 and
- e. **Penalty** should not be imposed on **Shri. Wasim Gudusab Bhojagar**, under the provisions of **Section 114AA** of the Customs Act, 1962 for gross mis-declaration and policy violation as discussed above.

15. The Noticee is required to submit along with their replies, if any, all the documents and materials that they propose to rely upon in their defense and also state in their reply or otherwise within the above stipulated period whether they would like to be heard in person by the adjudicating authority before the case is decided. If no specific request is

made in this regard or if no reply is received, within the time stated above, or if they do not appear for personal hearing at the date and time fixed thereof by the adjudicating authority, it will be presumed that they do not desire a personal hearing and that they have nothing to say in reply and the issues would be decided ex-parte on the basis of material available on record without any further reference to them.

16. This notice has been issued under the provisions of Section 124 of the Customs Act, 1962 without prejudice to any other action that is being or may be taken against them or any other person concerned, covered and / or not covered by this Show Cause Notice under the provisions of the Customs Act, 1962 or any other law for the time being in force in the Republic of India.

17. All out efforts are underway to identify and to apprehend key conspirators who played crucial role in the smuggling of subject consignments. Separate action will be initiated against aforesaid persons, as and when they will be apprehended. The department reserves its right to add, amend, or modify, any part or portion of this Notice. Any such addendum, amendment, or modification if made, shall be deemed to be part and parcel of this Notice.

Digitally signed by
S Saraswathi
Date: 05-12-2025
16:18:24
SARASWATHI
JOINT COMMISSIONER

SPECIAL INTELLIGENCE AND INVESTIGATION BRANCH (SIIB)
PREVENTIVE COMMISSIONERATE

Encl: Relied-upon Documents as per Annexure.

To

M/s W B Enterprises (IEC – GJFPB7231E)
(through its Proprietor Shri. Wasim Gudusab Bhojagar)
Bhojagar Galli, 5th Main Road,
Bhojagar, Gokak, Belagavi, Karnataka - 591307.

Copy to:

1. The Additional Commissioner of Customs,
Preventive Adjudication Cell, Chennai III (Preventive).
pau-refunds-rewards@gov.in

2. The Additional Commissioner of Customs,
CHS Section, Chennai VIII (General). *(with request to display the SCN in the Notice Board).*
chschennai-sea@gov.in chsunitsea@gmail.com

Annexure to Relied-upon Documents of Investigation Report

Sl.No	RUD No.	Documents details
1	RUD-1	Bill of Lading No. CANCB25001273 dated 25.01.2025.
2	RUD-2	Bill of Lading No. EGLV147500035002 dated 25.01.2025.
3	RUD-3	Detention letter for Container No. TXGU6720963 dated 08.03.2025.
4	RUD-4	Detention letter for Container No. GAOU7309224 dated 08.03.2025.
5	RUD-5	Examination Mahazar pertaining to Container No. TXGU6720963 dated 21.04.2025.
6	RUD-6	Examination Mahazar pertaining to Container No. GAOU7309224 dated 19.05.2025.
7	RUD-7	Seizure Memo pertaining to Container No. TXGU6720963 dated 12.06.2025.
8	RUD-8	Seizure Memo pertaining to Container No. GAOU7309224 dated 12.06.2025. Importer Search Mahazar/Panchnama dated 24.01.2025.
9	RUD-9	Reply from IPR Cell dated 09.07.25.
10	RUD-10	Technical Reports from IPR Right Holders.
11	RUD-11	Reply from IPR Cell dated 19.11.25.
12	RUD-12	Importer Search Mahazar dated 24.07.2025.
13	RUD-13	Liner Representative, Mr. Magesh Statement dated 04.07.2025.
14	RUD-14	Statement of Liner Representative Shri Viswanathan S dated 03.11.2025.
15	RUD-15	Statement of Shri R Vijayacimman, Manager of SEZ unit, M/s. Cimman Brothers International dated 23.10.2025.
16	RUD-16	Statement of Shri M Veeramuthu, Executive (G-card Holder), M/s. Sealine Forwarders Pvt. Ltd. dated 23.10.2025.
17	RUD-17	Statement of Shri Vengatapathy dated 13.11.2025.
18	RUD-18	Statement of Shri Shaikhahmed Kalepeerzade dated 27.10.2025.
19	RUD-19	Statement of Shri Wasim Gudusab Bhojagar, properitor of M/s. WB Enterprises dated 17.10.2025.
20	RUD-20	Market Prices of goods.



भारत सरकार / GOVERNMENT OF INDIA

वित्त मंत्रालय / MINISTRY OF FINANCE

राजस्व विभाग / DEPARTMENT OF REVENUE

प्रधान आयुक्त सीमाशुल्क का कार्यालय, चेन्नई-III

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III

सीमाशुल्क भवन, नं.60, राजाजी सालै, चेन्नई - 600 001.

CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI - 600 001

दूरभाष / Telephone: 044-25231207, फैक्स / Fax: 044-25242425

ईमेल / e-mail: pcommr3-cuschn@gov.in

F. No. GEN/INV/DR/63/2025-SIIB

Date: 17-09-2025

DIN No:

महोदय,

Subject: Extension of timeline for issuing Show Cause Notice in respect of Seizure of goods imported in Containers No. IAAU1860629 vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. H C V Enterprises (IEC: ATVPV5181B) – Reg.

This is to inform that in connection with seizure of entire cargo pertaining to the goods imported in Container No. IAAU1860629 vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. H C V Enterprises (IEC: ATVPV5181B) under Seizure Memo dated 18.03.2025 (Mahazar dated 13.03.2025), the investigation is still under progress.

2. In view of the above and in accordance with the first provisio to Section 110(2) of the Customs Act, 1962, it is hereby informed that the Principal Commissioner of Customs has extended the time limit for a further period of **03 (Three) months i.e., 17.12.2025** from the expiry of the initial six-month period from the date of seizure.

3. This issues with the approval of the competent authority.

भवदीय,

Digitally signed by
PRADEEP RAJ NUTAKKI
Date: 17-09-2025
15:03:15
PRADEEP RAJ NUTAKKI
APPRAISER

SIIB Section-O/o Pr Commissioner-Customs-Preventive-Chennai

To:
The Proprietor,
M/s. H C V ENTERPRISES
No: 4803/4, 1st main cross,
Shivaji Nagar, Belagavi,
Karnataka – 590016.

Copy to:
The Deputy/Assistant Commissioner of Customs,
Assessment Group 6,
Chennai Import. group6-chencusimp@gov.in
group6.inmaal@gmail.com



भारतसरकार / GOVERNMENT OF INDIA
वित्तमंत्रालय / MINISTRY OF FINANCE
राजस्वविभाग / DEPARTMENT OF REVENUE
प्रधानआयुक्तसीमाशुल्ककार्यालय, चेन्नई-III

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS, CHENNAI-III

सीमाशुल्कभवन, नं.60, राजाजीसालै, चेन्नई - 600 001.

CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI - 600 001

दूरभाष/ Telephone: 044-25231207, फैक्स/Fax: 044-25242425

ईमेल/e-mail: pcommr3-cuschn@gov.in

F. No. GEN/INV/DR/447/2025-SIIB

Date: 10-12-2025

DIN No:

सेवा में/**To,**

The Proprietor,
M/s. H C V Enterprises (IEC: ATVPV5181B),
No: 4803/4, 1st main cross, Shivaji Nagar, Belagavi,
Karnataka – 590016.

महोदय,

Sub: Extension of timeline for issuing Show Cause Notice in respect of Seizure of goods imported in Containers No. IAAU1860629 vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. HCV Enterprises - Reg.

Please refer to the aforementioned subject and this office letter in even number dated 17.09.2025.

2. This is to inform that in connection with seizure of entire cargo pertaining to the goods imported in Container No. IAAU1860629 vide Bill of Entry No. 5554045 dated 11.09.2024 by M/s. HCV Enterprises (IEC: ATVPV5181B) under Seizure Memo dated 18.03.2025 (Mahazar dated 13.03.2025), the investigation is still under progress.

3. In view of the above and in accordance with the first provisio to Section 110(2) of the Customs Act, 1962, it is hereby informed that the Principal Commissioner of Customs has extended the time limit for a further period of 02 (Two) months i.e., 17.02.2026 from the expiry of the initial three-month extension period already intimated vide this office letter in even number dated 17.09.2025.

4. This issues with the approval of the competent authority.

भवदीय,

Digitally signed by
PRADEEP RAJ NUTAKKI
Date: 10-12-2025
10:21:33

PRADEEP RAJ NUTAKKI

APPRAISER

SIIB Section-O/o Pr Commissioner-Customs-Preventive-Chennai

Copy to:

1. The Deputy/Assistant Commissioner of Customs,
Assessment Group 6, Chennai Import. *(in favour of kind information)*
group6-chencusimp@gov.in group6.inmaa1@gmail.com

	आयुक्तमीमाञ्च (निवारक) का कार्यालय,
	OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)
	कुनाशीण्वअमुचनाविभाग, नवीनमीमाञ्चभवन,
	RUMMAGING AND INTELLIGENCE DIVISION, NEW CUSTOM
	HOUSE,
	बल्लार्डएस्टेट, मुंबई - 400 001
	BALLARD ESTATE, MUMBAI - 400 001.
	Email : hqiuri.prev-mumbai@gov.in

03-02-2026

To,

The Deputy Commissioner of customs,
Office of the Principal Commissioner of Customs, Chennai III,
Custom House, No. 60, Rajaji Salai,
Chennai - 600 001.

Sir,

Sub: Request to effect searches at the premises of Shri Zuber Peerzade
in the case M/s. H C V Enterprises (IEC : ATPPV5181B)- reg.

Please refer to your office letter F. No. Gen/INV/DR/63/2025-SIIB dated
11.12.2025 regarding above mentioned subject.

In this regard, it is to inform that this office deputed a team of officers to
search on 22.01.2026 to the following address.

Sr. no.	Name and address of the persons
1.	Shri Zuber Peerzade. Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST. Mumbai - 400 001.

The copy of panchanama and a copy of search warrant is enclosed
herewith for further necessary action at your end please.

Digitally signed by
Sachin Narayan Dhurve
Date: 03-02-2026
18:30:31

SACHIN NARAYAN DHURVE

Assistant Commissioner of Custom
ASSISTANT COMMISSIONER

Encl: As above

	आपूर्तीमाधुनिक) निवारक (काकावांनव,
	OFFICE OF THE COMMISSIONER OF CUSTOMS
	(PREVENTIVE)
	तलाशीपर्वकामनाविभाग, नवीनसीमाधुनिकभवन,
	HQIU, RUMMAGING AND INTELLIGENCE DIVISION, NEW CUSTOM HOUSE,
	बेल्गार्डएस्टेट, मुंबई- 001 400
	BALLARD ESTATE, MUMBAI - 400 001.
	Email : hqiuri.prev-mumbai@gov.in

AUTHORISATION FOR SEARCH

[Under Section 105 of the Customs Act, 1962(52 of 1962)]

To,

Shri Mathias D Coutinho and Team,
HQIU, R&I, Preventive Commissionerate,
Mumbai.

Whereas, I have reason to believe that goods liable to confiscation or documents or things relevant to the proceedings under the Customs Act, 1962(52 of 1962) are secreted in the following place:

Shri Zuber Peerzade, Flat No.33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gate, CST, Mumbai-400001

Now, therefore, in exercise of the powers conferred upon me under Section 105 of the Customs Act, 1962, I authorize and require you to conduct search of the above mentioned place with such assistance as may be necessary and the said goods and/or documents and/or any other things relevant to the proceedings, under the said Act, found in the said place be seized forthwith for further action under the Customs Act, 1962 and rules made there under

Given, under my hand & seal this 22th day of month January, 2026.

Digitally signed by
Sachin Narayan Dhurve
Date: 22-01-2026

14:09:24
Sachin N. Dhurve

Assistant. Commissioner of Customs P
Seal of Issuing Authority



Farooq S. Peerzade

6360725344

Panchnama dated 22.01.2026 drawn at the premises of Shri Zuber Peerzade, Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST, Mumbai – 400 001.

Sr. No.	Name & Address of Panchas S/Shri	Age (In Yrs.)	Occupation
1.	Shri Manu Nair, Flat No. 112, Bldg. No. 8, Sunshine Green Park, Phase 3, Plot C, Vasai (East) – 401 208. Aadhar No. 4121 0391 4603.	36	Private Job.
2.	Shri Akshay Bhosale, Room No. 8, Triveni Apartment, Opp. Achole Talao, Achole Road, Nalasopara (East), Palghar – 401 209. Aadhar No. : 7659 6455 5338	31	Private Service.

P,
J. Manu
22/01/26

We the above mentioned panchas were called upon at the location situated at Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST, Mumbai – 400 001, by Mr. Anil Ghate and Ms. Sireesha Adapala, who introduced himself as Intelligence Officer (IO) of Rummaging and Intelligence (R&I) wing, Mumbai Zone III, by showing his Identity Card, at 15.00 hrs on 22.01.2026. Here the said officer introduced us to his other colleagues present there Mr. Mathias Coutinho, Senior Intelligence Officer (SIO), all from R&I, Mumbai Zone III by showing their official Identity Card. (herein after collectively mentioned as the said officers) Here the said officers informed us that they are required to search the premises of Shri Zuber Peerzade, Flat No. 33, 3rd Floor, Maria Bhawan Building, Nearby Blue Gates, CST, Mumbai – 400 001 the above mentioned premises with reference to an ongoing Customs Investigation at Cochin Customs. The said officers also showed us a Authorisation for Search having (CBIC-DIN NO. 1/3770430/ Dated 22.01.2026) issued by the Asst. Commissioner of Customs, R&I wing, Mumbai -400001 issued under the provisions of Section 105 of the Customs Act, 1962 and requested us to witness the entire search proceedings which will be conducted under video recording. To which we readily agreed. We the above named Panchas have put our dated signatures on the said Authorisation for Search in token of having seen the same.

P,
2
22/01/26

Thereafter, we the above mentioned panchas along with the said officers proceeded towards the said premises of Shri Zuber Peerzade and gently rang the door. Here on person came forward and introduced himself as Mr. Farooq Sajjad Peerzad. Then the officers introduced themselves to him by showing their identity cards and explained the purpose of their visit. The officers produced Authorisation for Search Warrant issued by the Asst. Commissioner of Customs, R&I wing, Mumbai -400001 authorising to Mr. Mathias D Coutinho, SIO, R&I and her team to search the said residential premises. Shri Farooq Sajjad Peerzad put his dated signature on the same as a token of having seen and perused the same.

Before starting the search, the officers offered their personal search to Shri Farooq Sajjad Peerzade, which was politely declined by him and agreed to cooperate in search proceedings. Shri Farooq Sajjad Peerzade, informed that he stays there with his own son and cousin son. Further on enquiry, he was asked about Shri Zuber Peerzade, He stated that he is currently living in his home town.

The said officers in our presence and in the presence of Shri Farooq Sajjad Peerzade, thereafter systematically searched the premises in an orderly manner. During the search proceeding from the premises, nothing incriminating was found or seized or taken.

The panchnama ended at the same place and same date on 22.01.2026 at 18.00 hrs. The whole search proceeding was recorded in the mobile phone carried by the officers.

After concluding the search, the panchanama was carried out in a peaceful and systematic manner and no untoward incident occurred and no damage to the property was caused. No religious feelings were hurt. The officers offered their personal search before leaving the premises, which was politely declined by Shri Farooq Sajjad Peerzade.

This panchanama has been drawn correctly as witnessed by us. We have read the above panchanama and the same has been explained to us in vernacular. We have put our dated signature on each page of this panchanama in token of its correctness.

Asid
22/11/26
Drawn by me
IO, R&I, Mumbai Zone III

Pancha- I Je man
22/11/26
manu noid

Pancha- II AKRish
22/11/26

The copy of the panchanama has been given to me.

Shri Farooq Sajjad Peerzade 22/11/26
Shri Farooq Sajjad Peerzade.